

Public Inspection 2025/26

Thank you for your interest in participating in the London Borough of Lambeth's Public Inspection period

- From **23 July 2026 to 03 September 2026** any journalist (any person who produces for publication journalistic material, whether paid to do so or otherwise) or elector in the Borough is entitled to inspect the council's draft 2025/26 accounts published online and to ask to inspect documents that support the figures in the accounts.
- Requests can be sent to the Council by email to the following mailbox:
PublicInspection@lambeth.gov.uk
- Requests should **include the individual's full name and address and if a journalist, the publication the individual writes for.**

Frequently Asked Questions

Is Public Inspection period the right avenue for me?

- The Public Inspection period is for inspecting records that support the financial information in the accounts and relate to the 2025/26 published draft accounts. Requests that do not fall within this category should not be raised via the Public Inspection process.
- Queries that are not related to Public Inspection can be raised via a Freedom of Information Request; more information on this process, including how to submit a request, can be found on the Council's website at the following link:

<https://www.lambeth.gov.uk/about-council/privacy-data-protection/freedom-information>

- Queries raised via Freedom of Information can be submitted all year round and you do not have to wait for the Public Inspection period to raise these.

What if clarification on a response is required?

- During the inspection period any inspector of the accounts is entitled to ask for clarification following receipt of documentation or indeed make a new request.

- After the statutory inspection period the Council will not be able to answer new requests or follow up questions via this route.

Can I visit the Town Hall or Civic Centre and inspect documents in person?

- The council holds data electronically and will be able to provide data in an electronic format via email. Arrangements may also be made, with advance notice and where data is not held electronically, to inspect documents in person. Requests should be submitted to PublicInspection@lambeth.gov.uk.

Can I request a hard copy of data?

- Data is held electronically, and the preferred and more expedient method of response is in an electronic format via email. If a printed version is requested via post the council will endeavour to facilitate this and may levy a charge and recover postage costs to protect the Council from excess cost.
- Please note that as most staff are working remotely, there may be a delay in response if hard copies are required.

Can you provide examples of requests that will not be responded to under this process?

- Requests from someone who is not an elector in the Borough or a journalist from a publication that is not recognised.
- Requests that are for documents that do not underpin financial information in the 2025/26 published financial statements or that do not relate to them.
- Requests for personal data or commercially confidential information.
- When a query cannot be responded to for any of the above reasons, this will be communicated to the individual making the request.

How will the council respond to high volume requests?

- The council is committed to supporting electors in their right to inspect the accounts. High volume requests will likely have a cost to the taxpayer and involve significant officer time. In the event of a high-volume request, the council will seek to engage the requestor to potentially sample or review their request and discuss how their query can be met whilst minimising cost.

Can I inspect records relating to the Council's subsidiary HFL (Homes for Lambeth)?

- Transactions between the council and HFL, including the consolidation schedules into the council's accounts, are covered by Public Inspection. Transactional data between HFL and third parties, which are not held by the Council, are not covered by Public Inspection. Queries may be answered via a Freedom of Information Request where these do not relate to personal or commercially sensitive data.

Can I contact the external auditor directly?

- If you are a registered elector in Lambeth, during the 30 working-day inspection period the external auditor will be available for you to ask questions about the accounts. Contact details are as follows:

Suresh Patel
Forvis Mazars LLP
30 Old Bailey
London
EC4M 7AU
Suresh.Patel@mazars.co.uk

Paddy Sadd
Forvis Mazars LLP
30 Old Bailey
London
EC4M 7AU
Paddy.Sadd@mazars.co.uk

- The right to ask the auditor questions is limited to questions about the accounts. Electors are not entitled to ask questions about Council policies, finances or procedures that are not related to the accounts.
- Before asking the auditor, questions electors should have inspected the accounts.

Can I raise an objection to the accounts to the auditor?

- During the 30-working-day inspection period an elector or their representative has the right to make an objection to the accounts to the external auditor in accordance with the Local Audit & Accountability Act 2014.
- Regarding objections raised, the role of the auditor is limited by statute to issues pertaining to:
 - Issuing a report in the public interest; and/or
 - Applying to the courts for a declaration that an item of account is against the law
- Objections raised to the auditors should therefore relate to issues in the Public Interest or compliance with the Law. No objection may be made unless the auditor has previously received written notice of the proposed objection, specifying the facts on which the objector relies and the grounds on which the objection is being made.
- An elector sending notice to the auditor of proposed objection must also send a copy of the notice to the Council using the following contact details:

Zena Cooke
Corporate Director of Finance
London Borough of Lambeth
PO Box 80771
London
SW2 9QQ
ZCooke@lambeth.gov.uk

The Public Inspection Team

London Borough of Lambeth
PO Box 80771
London
SW2 9QQ
PublicInspection@lambeth.gov.uk

Appendix 1 – Public Inspection Example Requests

The table below provides examples of requests that would fall within the Public Inspection remit as well as those which would not:

Query	Valid for Public Inspection?	Comments
Provide a transaction report to back up a disclosure in the accounts		Valid via Public Inspection
Provide a reasonable sample of invoices to support transaction in the accounts		Valid via Public Inspection
Provide contract information to support a transaction in the accounts		Valid via Public Inspection
Provide a breakdown of asset financial information or movements in the accounts		Valid via Public Inspection
Queries relating to accounting information in prior financial years		Not relevant to Public Inspection
Queries relating to processes followed such as governance, procurement processes or risk assessments etc.		Not relevant to Public Inspection – queries can be raised via Freedom of Information
Queries that relate to personal information or information by which a person may be identified e.g. addresses of properties, payslips of individuals etc.		Information that contains these details will be redacted before being provided where a response is possible.
Commercially confidential information including litigations, funds set aside for legal purposes, and commercially sensitive elements of contracts e.g. where the Council may have obtained a negotiated favourable sum from the contractor		Where it is still possible to provide information, this will be sent out with sensitive data redacted. Sensitive data would also include areas where there is a risk of fraud such as purchase order numbers and bank account details.