

Public Inspection Protocol

London Borough Of Lambeth



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How will the Inspection be publicised?

- The 30 working day inspection period will be published on the Councils website. The 30 day inspection period will include the first 10 days of June as required by regulations.
- This protocol will be published on the Councils website. It will be updated if any changes are agreed to it in future years.

How can questions be logged?

- Any journalist or resident of the Borough entitled to vote in local Council elections is entitled to inspect the Councils accounts and to raise related questions during the inspection period. Council officers will need to confirm the resident's status against the electoral roll before responding to queries and therefore **questions should include the individual's full name and address and if a journalist, the publication the individual writes for.**
- All questions should be clear and concise, should be financial in nature and should relate to 2017/18 accounts being inspected. The Council will not be able to respond to queries not financial in nature or not related to the 2017/18 financial year via public inspection.
- Questions can be sent to the Council by email to the following mailbox: PublicInspection@Lambeth.gov.uk
- Please avoid sending in duplicated queries or sending queries directly to officers or Members as well as the mailbox as this may result in delays to responses being provided.
- Queries not sent to the correct mailbox will likely not be responded to via the Public Inspection process.

Is the Public Inspection period the right avenue for me to ask my question?

- The Public Inspection period is for queries that are financial in nature and relate to the 2017/18 published accounts. Queries 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 on the Council's website:

<https://www.lambeth.gov.uk/elections-and-council/foi/freedom-of-information-foi-guide>

How will questions be responded to?

- All questions will in the first instance go through the Financial Standards & Reporting team and will be acknowledged within 3 working days.
- Officers will need to confirm the status of the individual asking the query against the electoral roll before taking the query forward. If a journalist, officers will seek to confirm credentials provided are valid and this may involve contacting the publication the journalist writes for.
- Financial Standards & Reporting will respond directly to queries where they do not require any service input. Responses will be provided by email. Where hard copies are required to be posted, these will be sent by second class mail.
- Each Assistant Director within the Finance team will nominate a senior officer within their Service Group who will be responsible for overseeing their Groups response to public inspection questions.
- Where the answer to a question requires service input, the Financial Standards & Reporting team will refer the question to the nominated officer in the relevant group(s). The nominated officer will then liaise with relevant officers in their Group to obtain the information required. They will then formulate a reply and forward this to Financial Standards & Reporting for checking prior to being sent to the elector making the enquiry.
- Where queries have had to be referred to Service Groups responses will take longer. The services designated officer will keep Financial Standards & Reporting updated on the progress of the query, providing information as to what steps are being taken to deal with their enquiry and an estimated timescale for when the answer will be provided. This will form the basis of a holding response from the Financial Standards & Reporting team.

- Where these proposed response times extend beyond the 30 working day period the Council will continue to work on the query to response. For example questions raised on the 30th day of inspection will be answered.

What if clarification on a response is required?

- During the inspection period any inspector of the accounts is entitled to ask any follow up questions following receipt of an answer or indeed pursue new avenues of enquiry.
- After the inspection period the Council will not answer new enquiries or follow up questions.

How can the issue be escalated?

- If a question has not been dealt with to the satisfaction of the enquirer then in the first instance this should be reported to Financial Standards & Reporting. They will then liaise with relevant officers involved in providing the original information to ensure the query has been dealt with properly.
- Enquirers can in the final instance raise any concerns over information provided to them with the External Auditor during the inspection period.

Protecting the Councils interests

- The Council is entitled to recover the cost of making copies of documents from those inspecting the accounts.
- The Council may levy a charge of 5p per sheet for any hard copies provided to an individual to protect the Council from excess cost and so not to undermine other charging policies.
- Where larger documents are involved the Council will make all attempts to either e-mail documents at no cost.
- The Council will not provide any information that contains personal information about a member of staff. The Council is prevented from doing so by legislation. Commercially confidential information will also not be provided.

Which queries will not be responded to under this process?

- Queries not from an elector in the Borough.
- Queries that are not financial in nature or that do not relate to the 2017/18 published financial statements.
- Queries that would exceed a reasonable timescale for response.
- Queries that are vexatious or repeat FOI queries already raised during the year
- Queries that request 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 asking the query by the Financial Standards and Reporting team.

The Council receives a high volume of Public Inspection queries and invests in supporting the process.

	2015/16	2016/17
Officer Time Spent Responding to Public Inspection Queries	237 Hours	302 Hours
Cost in Officer Time £	£11,778	£12,176

In determining what is a reasonable query officers will consider the cost in time and resources in responding to the query.

The table below provides an example of queries that would fall within the Public Inspection remit and those that do not:

Query	Public Inspection	Comments
Provide a transaction report to back up a disclosure in the Council's Statement of 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 Council's accounts		Valid via Public Inspection
Provide a breakdown of asset financial information or movements in the Council's 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 FOI

Queries that relate to personal information or information by which a person may be identified e.g. addresses of properties, payslips of individuals		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.
Queries asking for a high volume of invoices or contracts		It is likely that this may be rejected as unreasonable due to the time it would take to respond. Where possible officers will liaise with the elector to select an appropriate sample size.

Access to Auditor

- During the 30 working day inspection period, the External Auditor will be available for any local government elector for the area to which the accounts relate to ask the auditor questions about the accounts. Contact details are provided below.
- 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.

Objecting to the Accounts

- 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.

- Any objection must be made in writing to the Auditor with the grounds for the proposed objection to

Neil Thomas
KPMG LLP
15 Canada Square
Canary Wharf
London
E14 5GL

- An elector sending notice to the auditor of proposed objection must also send a copy of the notice to the Council to

Christina Thompson
Director of Finance
London Borough of Lambeth
PO Box 734
Winchester
SO23 5DG
CThompson3@Lambeth.gov.uk

Questions about the Inspection Process

- Any questions of principle around the inspection process, the progress of specific questions during the inspection period or this protocol should be forwarded to Financial Standards & Reporting by one of the methods stated above.