



National Audit Office

The UK's independent public spending
watchdog

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Reference FOI-1592

Date 10 February 2023

LOCAL AUDIT CODE & GUIDANCE

Thank you for your request of 18 January 2023 in relation to the Local Audit Code and Guidance. After considering your request, we felt we should deal with it in accordance with the terms of the Freedom of Information Act 2000 (FOIA).

Your specific request states "Please provide information regarding your tender and selection process for choosing auditors used in local authority internal audit. I expect the process to be as corrupt, opaque and inefficient as the rest of the auditing processes within our demographic system. Please also provide details on how to raise complain about a local authority auditor and subsequent audit process."

Having checked our records, I can confirm that we do not hold any information fitting this description. You may wish to look at the Public Sector Audit Appointments website [PSAA](#) This organisation is responsible for appointing auditors to local public bodies, including councils, and has published information that might be helpful to you.

I am sorry that we are not able to help you on this occasion.

Annex A sets out the steps you may wish to take if you are not satisfied with the way we have handled your request for information under FOIA.

Yours sincerely,

NAO FOI Team



Annex A

Statement of Policy

Our policy is to respond to requests made under the Freedom of Information Act 2000 as helpfully and promptly as possible, having regard to the principles set out in the Act. I therefore hope you are happy with the way we have handled your request. If you are not, then you should take the following steps.

In the first instance, within 40 working days, write to the National Audit Office Freedom of Information (FOI) Team at FOI.requests@nao.org.uk or by post to:

FOI Team, Green 2, National Audit Office, 157-197 Buckingham Palace Road, London, SW1W 9SP

The Head of FOI will arrange a review, which will be conducted by a senior member of staff who was not involved in decisions relating to your original request. Once the review has been completed, we will write informing you of the outcome.

If you are not content with the outcome of the internal review, you have the right to apply directly to the Information Commissioner for a decision. The Information Commissioner can be contacted at:

<https://ico.org.uk/> or Information Commissioner's Office Wycliffe House Water Lane Wilmslow Cheshire SK9 5AF