



National Audit Office

**The UK's independent public spending watchdog**

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Reference FOI-1518

Date 5 May 2022

## DARTFORD-THURROCK RIVER CROSSING CHARGING SCHEME ACCOUNTS 2020-21

Thank you for your request of 5 April 2022 for information relating to the National Audit Office's (NAO)'s audit of the Dartford-Thurrock River Crossing Charging Scheme Accounts 2020-21. Your specific request is reproduced at Annex A, where we also provide our full response.

Your request is being handled under the terms of the Freedom of Information Act 2000 (FOIA).

While we are able to provide a high-level response to you, we consider some of the detail of our audit to be exempt under Section 33 (public audit functions) of the FOIA. Details of this exemption, how it applies to your request, and our consideration of the Public Interest Test in relation to it can be found at Annex B.

We hope that the information we are able to provide is helpful. Annex C 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 the FOIA.

Yours sincerely

**NAO FOI Team**

## Annex A

### Request for information about NAO's audit of the Dartford-Thurrock River Crossing Charging Scheme Accounts 2020-2021

(Your request in italics, NAO response in plain text)

*I should be grateful if you could provide me with the following information about the NAO's audit of the above Accounts:*

- 1. On what dates did the audit begin and end (including the start and end dates of any interim and final audit if separate)?*
- 2. What audit work was undertaken with respect to the treatment in the above Accounts of unclaimed balances on Dart Charge pre-pay accounts; and during what stage of the audit was that work undertaken? (This treatment is explained in Note 1.3 on page 24 of the Accounts and the paragraph on page 29 that begins "The Dart Charge scheme incentivises road users ...".)*

### **NAO response**

We can confirm that we hold information in scope of your request, and are able to provide the following in respect of each part:

1. Audit planning and risk assessment work commenced in January 2021 and the final audit period commenced in August 2021. The audit was certified on 12th January 2022. No interim audit is carried out for these accounts.
2. We can confirm that we specifically considered unclaimed balances on Dart Charge pre-pay accounts, the income recognised with respect to related aged balances, and the provision made by management to account for possible future refund requests. These were within the overall scope of our audit and were subject to our risk assessment procedures which determined the detailed scope of our audit in response to financial statement risk.

However, we consider that the full nature and detail of these procedures is exempt from disclosure under Section 33 (public audit functions) of the FOIA, and so we are withholding this detailed information.

## **Annex B**

**This annex sets out the exemptions that we have applied to your request.**

### **Section 33 Freedom of Information Act 2000 – Public Audit**

Section 33 of the Freedom of Information Act 2000 (FOIA) provides that:

*33.-(1) This section applies to any public authority which has functions in relation to—*

*(a) the audit of the accounts of other public authorities, or*

*(b) the examination of the economy, efficiency and effectiveness with which other public authorities use their resources in discharging their functions.*

*(2) Information held by a public authority to which this section applies is exempt information if its disclosure would, or would be likely to, prejudice the exercise of any of the authority's functions in relation to any of the matters referred to in subsection (1).*

*(3) The duty to confirm or deny does not arise in relation to a public authority to which this section applies if, or to the extent that, compliance with section 1(1)(a) would, or would be likely to, prejudice the exercise of any of the authority's functions in relation to any of the matters referred to in subsection (1).*

### **Reasons why we have applied this exemption:**

The National Audit Office (NAO) is a public body for the purposes of Section 33 and holds information sought by this request in the exercise of functions falling within Section 33(1).

We have applied the Section 33 exemption to information we hold in scope of your request and which we are withholding from release – namely detailed information on the nature and procedures used in our audit of the Dartford-Thurrock River Crossing Accounts 2020-21.

We have applied this exemption because we consider it fundamental to an effective audit process that the full detail of our audit methodology and specific audit testing are not open for all to see. We must balance the need for transparency against revealing a level of detail about our audit approach that would or would be likely to expose both the audited body and the integrity of the audit process to significant risk. We need to ensure that there is appropriate unpredictability within our audit testing and that we avoid a situation where an audited body can anticipate or second-guess future audit work such that the audit process is open to being 'gamed' and its effectiveness undermined.

We believe that, were we to release this information, it would precipitate the risks described above such that it would prejudice the effective conduct of our statutory audit function. For this reason, we have applied the public audit exemption available under Section 33(2) of FOIA.

### **The public interest in disclosing the information in this case:**

The NAO is independent of government and scrutinises public spending on behalf of Parliament. Our work serves the public interest by helping Parliament hold government to account, providing transparency on matters of public interest and driving improvement in the use of public resources.

We recognise that there is a public interest in knowing that the use of public money is subject to appropriate levels of accountability and transparency, delivered through an effective audit function.

### **The public interest in maintaining the exemption in this case:**

The NAO's work puts information into the public domain and helps Parliament hold government to account. In our view, the balance of public interest rests with the NAO being able to deliver an effective and efficient public audit function and report our findings to the public.

However, we consider that disclosure of sensitive audit processes formulated by the NAO in pursuit of our statutory functions would impair the audit process for the reasons set out above.

Consequently, given the negative impact that would result from disclosure, we consider it appropriate to maintain the Section 33 public audit exemption.

## Annex C

### 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](mailto: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

**\*Please note: due to the ongoing Coronavirus situation, some restrictions remain regarding staff access to our office premises. Hard copy post sent to our offices may be subject to delay.**