



National Audit Office

The UK's independent public spending watchdog

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ADULT SOCIAL CARE

Thank you for your request of 1 July 2022 relating to adult social care. This is our formal response to your request. With regards to your Freedom of Information request, you asked the National Audit Office (NAO) for the following specific information:

- 1. *"The procedures that ASC should be following to ensure that it only pays for services that have been rendered and verified and that the billing of services to clients is only for services that have been verified as having been provided.***
- 2. *Are there standards by which NAO judges the quality of ASC and value for money.***
- 3. *Does the NAO grade local authorities by the quality of their financial systems and how they are managed. If so is there a table of this grading.***
- 4. *Can council tax payers inspect the accounts of local authorities and comment."***

Your request was handled under the terms of the Freedom of Information Act 2000 (FOIA). We have provided a full response to each of your points for your information.

1. The National Audit Office does not hold any information in relation to Harrow Council's processes and procedures. We are not the council's auditors, and we are not able to comment on their operations. The NAO is independent of government and has three main functions. The first is to certify the accounts of central government departments and a wide range of other public-sector bodies, and to express an opinion on those accounts. The second is to carry out examinations into the economy, efficiency and effectiveness with which government departments and other public-sector bodies utilise their resources. The third is to maintain a Code of Audit Practice and issue guidance to external auditors of local public bodies including local authorities.

The powers of the Comptroller and Auditor General (C&AG), (the head of the NAO) are limited by the Local Audit and Accountability Act 2014 (the Act). Under this Act he cannot investigate individual local authorities. Local public bodies in England which fall within the scope of the Act are audited by local auditors. Nevertheless, those responsible for the conduct of public business and for spending public money are required to ensure that public business is conducted in accordance with the law and proper standards. They need to ensure public money is safeguarded, properly accounted for, and used cost-

effectively. In discharging these responsibilities, public bodies must put in place proper arrangements for the governance of their affairs and the stewardship of the resources at their disposal.

Additionally, they are required to report on their arrangements in their annual published governance statement. The London Borough of Harrow's accounts are subject to external audit by Mazars LLP (Lucy Nutley, Director Public Services Audit, Tower Bridge House, St Katherine's Way, London, E1W 1DD – e-mail: Lucy.Nutley@mazars.co.uk). You may wish to bring your concerns regarding Harrow Council to Ms. Nutley's attention.

2. The NAO does not make any judgement on the quality of adult social care or value for money. The auditor of the local authority, however, at the conclusion of the audit, must provide a conclusion that in all significant respects, the audited body has (or has not) put in place proper arrangements to secure value for money. This should be done through economic efficient and effective use of its resources for the relevant financial year, or report by exception if appropriate. The NAO has commented in recent years on the impact of Government funding changes on adult social care services through its reports on [The local government finance system in England: overview and challenges](#), [The adult social care market in England](#) and [The adult social care workforce in England](#). All these reports consider the national picture rather than the practices, situations or value for money of individual local authorities.
3. The NAO does not grade any local authorities by the quality of their financial systems or how they are managed. There is, accordingly, no table of grading.
4. While you are free to view the council's published accounts via their website at any time, local electors and other interested persons also have legal rights to inspect both the accounts and their supporting records, as set out in Section [26 of the Local Audit and Accountability Act 2014](#). [The 2015 Accounts and audit Regulations](#) limit this formal inspection period for each financial year to a period of 30 working days, but it is for the local authority to determine the exact dates for the inspection period. Therefore, you would need to contact the council to find out when their inspection period is. For the 2021-22 financial year, the [Accounts and Audit \(Amendment\) Regulations 2022](#) have extended the deadline for local authorities to publish audited accounts to 30 November 2022, so it may be that the 2021-22 inspection period is yet to take place. Our [guide to electors' rights](#) is currently being updated, but it explains in detail your inspection rights as a local government elector.

We hope this response is helpful. 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 the 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. We 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