



National Audit Office

The UK's independent public spending
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Reference FOI-1905
Date 6 February 2026

LIVERPOOL COUNCIL LOST LEGAL DOCUMENTS

Thank you for your emails on 29 January and 1 February 2026 concerning your request for information under the Freedom of Information Act (FOIA) concerning Liverpool Council's lost legal documents.

I apologise for the delay in sending you a response. I was not aware you had submitted an FOI request until receiving your emails on 29 January and 1 February 2026. Upon further investigation, I found your initial request in our archive folders. This was due to an unfortunate technical issue, and I apologise for any inconvenience this may have caused you.

According to the email we found that you sent to us on 1 December 2025, you requested the following:

"Please provide copies of all audit reports, reviews, or correspondence concerning Liverpool City Council's management of documents {including Traffic Regulation Orders (TRO) lost around years 2000 to 2003} and issues highlighted by HMG inspectors regarding Liverpool Council from 2000 to the date of processing this request. Specifically:

- 1. Notifications to the audit office /commission including the copies of any findings or recommendations issued regarding the reported loss of documents including TRO documents.*
- 2. Names and positions of auditors or officials involved in reviewing Liverpool's parking enforcement and document governance.*
- 3. Your assessment of what a good governance response from the Audit Commission/NAO should have been at the time of notification, including risk management and compliance oversight."*

I have considered your request in accordance with the terms of the Freedom of Information Act 2000 (FOIA), and I can confirm that the NAO does not hold this information. The NAO and the Comptroller and Auditor General (C&AG), who is the head of the NAO, are both independent of government. Our main functions are 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. This includes carrying out examinations into the economy, efficiency and effectiveness with which government departments and other public-sector bodies have used their resources.

Although the NAO is also responsible for maintaining a Code of Audit Practice and issuing guidance to external auditors of local public bodies including local authorities, the NAO has no remit or powers to look into matters or the actions of individual bodies such as, Liverpool City Council (LCC) as they are separately and

locally accountable. Therefore, we have no audit reports, reviews, or correspondence in respect of LCC.

You might consider contacting the Council's external auditor at the time, but you would need to contact the Council to find out who was appointed, as we do not hold that information. I should add, however, that external auditors are generally not subject to FOIA and there are also legislative and professional constraints on the information they may be able to share with you. I should also point out that if we had any records from 2000 to 2003, they would have been disposed of as part of our record retention policy. We operate a standard [Retention Schedule](#) and dispose of information in accordance with this.

Our policy is to respond to requests as helpfully and promptly as possible. I apologise that on this occasion there were technical issues and as a result there was a delay in sending you a response to your request, however I hope the information we have provided is helpful.

In terms of your request for an Internal review, I have fully considered your concerns. I concluded that we did not respond accordingly within the required timeframe for dealing with FOI requests, and I apologise again for the delay in sending you a response and for any inconvenience caused.

If you are not content with our response to both your FOI request and internal review, you have the right to escalate your concerns to the Information Commissioner for a decision. The primary way of escalating your concerns to the Information Commissioner is at: <https://ico.org.uk/foicomplaints>.

Yours sincerely,

FOI and Correspondence Manager