

Access to Information Arrangements

Exclusion of access by the public to Council meetings

Information Compliance Ref: LGA- 2140999

Meeting / Decision: Audit Committee

Date: 27th November 2024

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Report Title: Audit Findings Reports for Council and Audited Statement of Accounts for Council and Avon Pension Fund 2023/24

List of attachments to this report:

Appendix 1 – Audit Findings Report for Bath & North East Somerset Council

Appendix 2 – Bath & North East Somerset Council Audited Statement of Accounts 2023/24

Appendix 3 – Bath & North East Somerset Letter of Representation 2023/24

Appendix 4 – Avon Pension Fund Letter of Representation 2023/24

Appendix 5 – Revised Audit Opinion for Avon Pension Fund 2023/24

Exempt Appendix 6 – Confidential Appendix to Annual Audit Report 2023/24

The Report and appendices contain exempt information, according to the categories set out in the Local Government Act 1972 (amended Schedule 12A). The relevant exemption is set out below.

Stating the exemption:

- 3. Information relating to the financial or business affairs of any particular person (including the authority holding that information).*

The public interest test has been applied, and it is concluded that the public interest in maintaining the exemption outweighs the public interest in disclosure at this time. It is therefore recommended that the exempt appendix and be withheld from publication on the Council website. The paragraphs below set out the relevant public interest issues in this case.

PUBLIC INTEREST TEST

If the Panel wishes to consider a matter with press and public excluded, it must be satisfied on two matters.

Firstly, it must be satisfied that the information likely to be disclosed falls within one of the accepted categories of exempt information under the Local Government Act 1972. Paragraph 3 of the revised Schedule 12A of the 1972 Act exempts information which relates to the financial or business affairs of the organisations which is commercially sensitive to the organisations. The officer responsible for this item believes that this information falls within the exemption under paragraph 3 and this has been confirmed by the Council's Information Compliance Manager.

Secondly, it is necessary to weigh up the arguments for and against disclosure on public interest grounds. The main factor in favour of disclosure is that all possible Council information should be public and that increased openness about Council business allows the public and others affected by any decision the opportunity to participate in debates on important issues in their local area. Another factor in favour of disclosure is that the public and those affected by decisions should be entitled to see the basis on which decisions are reached.

The exempt appendix contains commercially sensitive information regarding potential risk of claims against the Council. It is considered that this information is commercially sensitive and could prejudice the commercial interests of the organisation if released. It would not be in the public interest if advisors and officers could not express in confidence opinions or proposals which are held in good faith and on the basis of the best information available.

It is also important that the Panel should be able to retain some degree of private thinking space while decisions are being made, in order to discuss openly and frankly the issues under discussion in order to make a decision which is in the best interests of the council.

Therefore, it is recommended that exemption set out above applies. The Council considers that the public interest has been served by the fact that a significant amount of information regarding the appendix has been made available – by way of the main report. The Council considers that the public interest is in favour of not holding this matter in open session at this time and that any reporting on the meeting is prevented in accordance with Section 100A(5A)