From: FOI
Sent: 28 April 2021 09:32
To: [redacted]
Subject: FOI 037-21 - Response

Categories: Transferred to Skynet

Dear [redacted]

Our Ref: FOI-037-21

Thank you for your request under the Freedom of Information Act dated **23/03/2021**

The Commission aims to respond to requests for information promptly and has done so within the statutory timeframe of twenty working days.

Your request is shown below followed by our response.

I have a Freedom of Information request. This relates to section 43 and 44 of PPERA 2000 - the audit requirements. Given that audits are, you may be surprised to learn, designed to check the faithfulness of accounts against the underlying records, I wish to have copies of all internal guidance, regulations, decisions, advice etc. relating to the required audits of political parties' accounts.

I refer you to Question 7 in my letter of 24 February, which you were so discourteous as to ignore, as context for this request. I asked:
'My point is that PPERA 2000 places an audit requirement on some parties. Auditors check for accuracy against accounting records. This indicates that Parliament, in legislating, had a concern for accuracy, does it not? Please explain what you expect auditors to audit if there is no requirement for accounts to be true to the underlying records. What does the Commission do/would it do if the audit certificate provided for any party was qualified? Would you simply do nothing because there is no requirement for accuracy? If larger parties have to have a satisfactory audit certificate – that is, their accounts must tally with their records – what is the legal basis for exempting smaller parties from this requirement, as I can see no specific provision for this? In sum, why is there a requirement for audit if there is no expectation in law that accounts will reflect the 'reasonably accurate' accounting records?'

Our response is as follows:

Thank you for your clarification responses received on 26/03/2021 and 29/03/2021. Our questions are at the top and numbered followed by your responses in bold font.

1. Can you please clarify if you are seeking only internal documents (i.e. the 'internal' word applies not only to guidance but also regulations, decisions and advice) or information about external communications as well?

To clarify, I would like access to all internal documents not published at all or published only by the Electoral Commission. I have access to statutory regulations etc.

2. Can you please specify a time scale or are you only seeking currently in force, information?
I would like access to all extant guidance, policies, regulations, guidance etc. - that is, everything that currently steers Electoral Commission working in this very specific area.

We do not hold the information you have requested.

As you will be aware, political parties and accounting units whose income and expenditure exceeds £250,000 must deliver audited accounts to the Commission. This provides not only independent accountability for the party or accounting unit, but also provides transparency for the public. The auditors contracted by the parties will be responsible for ensuring that their audits meet the appropriate standards required by their profession. As we do not enforce those professional standards we do not have internal guidance etc. on them.

If you are not satisfied with this response, please note that the Commission operates a review procedure, details of which can be found on the Commission website at: www.electoralcommission.org.uk/freedom-information/make-a-freedom-information-request

Please also note that if you have exhausted all internal Commission review procedures and you are still not satisfied you have the right to appeal to the Information Commissioner. Details of this procedure can be found on the ICO website: https://ico.org.uk.

Yours sincerely,

Information Team
The Electoral Commission
electoralcommission.org.uk