

**Reference:** IR807

**Date issued:** 24 January 2022

## Reserves Analysis

I am writing in response to your request for information dated 23 December 2021 in which you requested information regarding graph analysis in our Financial Sustainability reports.

For ease of reference, I have reproduced your questions below in bold and set out our corresponding response:

**I've noticed this graph in one of your Financial Sustainability Reports**

**Do you have a full graph/table analysis available showing all 22 authorities positions relative to each other? I notice this table/graph doesn't seem to be presented in all the reports you've done this year.**

I have liaised with relevant audit colleagues and confirm that a data tool with the information requested is being developed, and subject to checking, due to be published on the [Audit Wales website](#) the first week of February 2022.

Under s22(1)(b) of the Freedom of Information Act 2000 we are not obliged to provide information that is due for future publication. I am not aware of any pressing public interest in providing the information earlier than the expected publication date and the information is currently subject to clearance by the relevant bodies and checking.

In the meantime, it may be helpful to set out that a graph and/or table analysis with a comparison with other councils of Wales is publicly available on the Audit Wales website in the following reports:

Pages 10-11 [Wrexham County Borough Council – Financial Sustainability Assessment \(audit.wales\)](#)

Page 10 [Financial Sustainability Assessment – Denbighshire County Council \(audit.wales\)](#)

Pages 9-10 [Isle of Anglesey County Council – Financial Sustainability Assessment \(audit.wales\)](#)

Page 10 [Gwynedd Council – Financial Sustainability Assessment \(audit.wales\)](#)

Pages 10-11 [Financial Sustainability Assessment - Conwy County Borough Council \(audit.wales\)](#)

Page 10 [Financial Sustainability Assessment - Flintshire County Council \(audit.wales\)](#)

Pages 10-11 [Financial Sustainability Assessment - Torfaen County Borough Council \(audit.wales\)](#)

Pages 10-11 [Newport City Council – Financial Sustainability Assessment \(audit.wales\)](#)

Pages 11-12 [Financial Sustainability Assessment - Caerphilly County Borough Council \(audit.wales\)](#)

Page 11 [Blaenau Gwent County Borough Council – Financial Sustainability Assessment \(audit.wales\)](#)

Page 11 [Financial Sustainability Assessment – Monmouthshire County Council \(audit.wales\)](#)

Page 11 [Financial Sustainability Assessment – Rhondda Cynon Taf County Borough Council \(audit.wales\)](#)

Page 11 [Merthyr Tydfil County Borough Council – Financial Sustainability Assessment \(audit.wales\)](#)

Page 10 [Financial Sustainability Assessment - Vale of Glamorgan Council \(audit.wales\)](#)

Pages 12-13 [Cardiff Council – Financial Sustainability Assessment \(audit.wales\)](#)

Pages 10-11 [Bridgend County Borough Council – Financial Sustainability Assessment \(audit.wales\)](#)

Page 11 [Powys County Council – Financial Sustainability Assessment \(audit.wales\)](#)

Page 11 [Ceredigion County Council – Financial Sustainability Assessment \(audit.wales\)](#)

Page 9 [Neath Port Talbot Council – Financial Sustainability Assessment \(audit.wales\)](#)

Page 10 [Pembrokeshire County Council – Financial Sustainability Assessment \(audit.wales\)](#)

If you are dissatisfied with the handling of your request, you can request an internal review. Requests for internal reviews should be addressed to the Head of Law and Ethics, by email to [martin.peters@audit.wales](mailto:martin.peters@audit.wales) or by post to 24 Cathedral Road, Cardiff, CF11 9LJ.

I must also refer you to section 50 of the Freedom of Information Act under which you may apply to the Information Commissioner for a decision on whether or not your request has been dealt with in accordance with the Act. The Information Commissioner's contact details are:

Information Commissioner's Office  
Wycliffe House  
Water Lane  
Wilmslow  
Cheshire SK9 5AF

email : [casework@ico.gsi.gov.uk](mailto:casework@ico.gsi.gov.uk)

Tel: 01625 545745

Fax: 01625 524510

You should note, however, that the Information Commissioner will not ordinarily investigate a complaint until the internal review process has been exhausted. Further guidance may be found on the Information Commissioner's website: <https://ico.org.uk/>

If you have any queries, please do not hesitate to contact me.

Yours sincerely,

Information Officer