

Further to my email of 30 September 2015, I am now in a position to respond to your request for information of 29 September 2015, which was:

**"When was Powys County Council last audited regarding its Council Tax Recovery Process to ensure that the process employed is compliant with all relevant legislation in all respects."**

We do not hold recorded information that answers your question. This is because work fitting the description in your question would not ordinarily form part of our work. The audit of accounts chiefly entails undertaking sufficient testing of controls and transactions so as to be assured that the financial statements give a true and fair view. It is not necessary to test that all processes are compliant with all relevant legislation in all respects. Such comprehensive compliance testing is also not necessary for other audit and assessment work, such as the consideration of arrangements for securing economy, efficiency and effectiveness, or the assessment of arrangements to secure continuous improvement in the exercise of functions. Furthermore, to date, Council Tax recovery has not been a matter subject to consideration under the Auditor General's study functions (e.g. studies for improving economy etc).

Depending on their relevance to his statutory functions and their significance, the Auditor General will consider concerns that are raised about the use of public resources or the running of bodies that he audits. For further information, please see our guide for correspondents [http://www.audit.wales/sites/default/files/download\\_documents/correspondents\\_1\\_eaflet\\_final\\_english.pdf](http://www.audit.wales/sites/default/files/download_documents/correspondents_1_eaflet_final_english.pdf)

If you have any queries, or questions about my handling of your request, please do not hesitate to contact me.

Yours sincerely

Ian Phillips