

Public Audit Forum

News Release

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A Paper by the Public Audit Forum

Freedom of Information and Public Sector Audit

The commencement in January 2005 of a general right of access to information should strengthen the accountability of government to the public, the Public Audit Forum said today.

The Public Audit Forum, which brings together the public audit agencies – the National Audit Office, the Audit Commission, Audit Scotland and the Northern Ireland Audit Office – has today published a paper designed to assist and publicise public sector auditors' preparations for the commencement of Freedom of Information legislation in the UK. The paper outlines the main features of the UK Act and works through the tensions between professional confidentiality and openness in order to reach an optimum position in terms of accountability and the public interest. It also sets out the practical preparations that are specific to public sector audit.

The Public Audit Forum believe that all bodies covered by the Freedom of Information Act 2000, and the Freedom of Information (Scotland) Act 2002 Act, need to be thinking now about their preparations for dealing with this legislation. Overseas experience indicates it is essential to secure senior management commitment to preparations if compliance with the law is to be achieved.

Public sector external auditors, in particular, hold information that belongs to other public sector bodies. It is crucial they pay close attention to developing sound consultation procedures with third parties, usually the audited body, and the reconciliation of their professional duties of confidentiality with their statutory duty to disclose information in the public interest.

If the legislation is to work smoothly, it is important that all public sector auditors, audited bodies, reporting audiences, such as Parliament and local electorates, contractors, journalists, the Information Commissioner and the public, are aware of, and accept, these preparations.

Caroline Mawhood, Assistant Auditor General at the National Audit Office and chair of the Public Audit Forum Working Group which produced the paper, said: **The members of the Public Audit Forum welcome the legislation which should improve the quality of financial management. Auditors, their clients and their audiences need to be making practical preparations for implementation of the Act and we hope this paper will provide a spur to that end**".

Notes for Editors

1. The Public Audit Forum was established in 1998. It brings together the public audit agencies on a purely advisory basis to provide a focus for developmental thinking about public audit. It has a remit to build on the existing co-operation between the public audit

agencies: to enhance the efficiency and effectiveness of public audit, to provide a strategic focus on issues cutting across their work and to help develop broadly consistent approaches to public audit.

2. A key element in the Forum is a consultative forum which draws on the experience and expertise of public auditors, the bodies they audit, the auditing profession and the wider community.

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