

Freedom of Information Act 2000 (FOIA) Decision notice

Date: 23 March 2017

Public Authority: Haringey Council Address: River Park House 225 High Road Wood Green London N22 8HQ

Decision (including any steps ordered)

- 1. The complainant has requested information from Haringey Council ("the Council") relating to a calculation referred to in a court judgement.
- 2. The Commissioner's decision is that the Council has provided the complainant with the information it holds that falls within the scope of the request.
- 3. The Commissioner requires the Council to take no steps.

Request and response

4. On 2 July 2016, the complainant wrote to the Council and requested information in the following terms:

Q1. Please disclose the calculation referred to in paragraph 11 of the judgment below:

Nicolson v Grant Thornton UK LLP [2016] EWHC 710 (Admin)

http://www.bailii.org/ew/cases/EWHC/Admi

'11. As set out in the witness statement of Paul Dossett, a partner of the respondent, the Council provided a spreadsheet showing its calculation of cost per case of issuing a summons on 2 December 2014. This led to a cost per case of £130.77, slightly in excess of the £125 sought.'



Q2. Please disclose the calculation referred to in paragraph 13 of the same judgment (supplied to Grant Thornton) if different to that asked for in Q.1.

'The Council has provided us with their calculation of costs to support the charge of £125 per summons issued'."

- 5. The Council responded on 12 July 2016 and provided the complainant with the requested information.
- 6. On 13 July 2016 the complainant submitted a further request to the Council. This was for the following information:

"1) How has the figure £4.16 million been arrived at as the Cost of Council Tax collection. Please note that the figure stated in the CIPFA Benchmarking Club Council Tax 2014 is less than half that amount.

2) What further information does the council hold to support the figure £0.774 million attributable to (CTR) Council Tax Reduction (i.e. what is it?)

3) What further information does the council hold to support the percentages (60%, 80%, 80%, 60%) of Enforcement costs, direct costs, indirect costs and overheads respectively".

- 7. The Council responded on 5 August 2016 and provided some of the requested information.
- The complainant subsequently asked for an internal review on 8 August 2016. He explained that the Council's response did not address requests 1 and 2.
- 9. Following an internal review the Council wrote to the complainant on 6 September 2016. It stated that it held no further information falling within the scope of the request.

Scope of the case

- 10. The complainant contacted the Commissioner on 13 September 2016 to complain about the way his request for information had been handled.
- 11. The Commissioner has considered whether the Council holds any further information falling within the scope of the request.

Reasons for decision



12. Section 1(1) of the FOIA states that:

"Any person making a request for information to a public authority is entitled: -

- (a) to be informed in writing by the public authority whether it holds information of the description specified in the request, and
- (b) if that is the case, to have that information communicated to him".
- 13. In scenarios where there is some dispute between the amount of information located by a public authority and the amount of information that a complainant believes may be held, the ICO, following the lead of a number of Information Tribunal decisions, applies the civil standard of the balance of probabilities.
- 14. In other words, in order to determine such complaints the ICO must decide whether on the balance of probabilities a public authority holds any information which falls within the scope of the request (or was held at the time of the request).
- 15. The Council explained that for request 1, it had provided the complainant with the following information:

Employees	1,524,000.00
Direct	241,000.00
Indirect	452,000.00
Overheads	<u>1,942,000.00</u>
	4,159,000.00

Upon receipt of this the complainant referred the Commissioner to the Chartered Institute of Public Finance and Accountancy benchmarking spreadsheet and the information provided by the Council. He stated his belief that he did not *"consider that the Council has complied fully with my request in this respect because expenditure has been included which according to that defined in official returns should not be".*

16. For request 2, the Commissioner has reviewed the information that was provided to the complaint. This included the following:

"Cost of Benefit staff dealing with extremely large volumes of enquiries at reminder stage in year 1 of CTR and also vetting all cases prior to the issue of a summons. Calculated by dividing total Benefit admin costs (£6.5m) by the total Benefit caseload (67,000) multiplied by the number of CTR Summonses (7949)".

17. The complainant argued:



"The Council has identified that the sum is attributable to the cost of Benefit staff dealing with extremely large volumes of enquiries at reminder stage. However, that does not explain how the cost could be lawfully included in an amount recharged in respect of summonses. No costs incurred by the council prior to the decision being taken to enforce are justifiable. Dealing with enquiries at reminder stage is a cost incurred by the council prior to the decision being taken to enforce and in any event, an element of that cost will presumably be attributable to customers against whom the council will have decided against enforcement and therefore have no summons costs imposed".

- 18. With respect to requests 1 and 2, it appeared to the Commissioner that the complainant remained concerned with the accuracy of the information provided by the Council. The Council confirmed to the Commissioner that the figures are accurate and the information that the Council holds that falls within the scope of the request has been provided to the complainant.
- 19. Under the FOIA, there is no obligation for the Commissioner to make a decision on whether or not the information provided is accurate. Her consideration will focus on whether the public authority holds, in recorded form, the information that has been requested. In requests 1 and 2, the complainant specifically asked for (1) how the figure £4.16 million has been arrived at in relation to Council Tax collection and (2) information held by the Council to support the £0.744 million attributable to Council Tax Reduction. It is clear to the Commissioner that the Council has provided the information that the complainant asked for in his request.
- 20. The Commissioner is therefore satisfied on the balance of probabilities that the Council has provided the complainant with the information he has sought that falls within the scope of requests 1 and 2.



Right of appeal

21. Either party has the right to appeal against this decision notice to the First-tier Tribunal (Information Rights). Information about the appeals process may be obtained from:

First-tier Tribunal (Information Rights) GRC & GRP Tribunals, PO Box 9300, LEICESTER, LE1 8DJ

Tel: 0300 1234504 Fax: 0870 739 5836 Email: <u>GRC@hmcts.gsi.gov.uk</u> Website: <u>www.justice.gov.uk/tribunals/general-regulatorychamber</u>

- 22. If you wish to appeal against a decision notice, you can obtain information on how to appeal along with the relevant forms from the Information Tribunal website.
- 23. Any Notice of Appeal should be served on the Tribunal within 28 (calendar) days of the date on which this decision notice is sent.

Signed

Jack Harvey Group Manager Information Commissioner's Office Wycliffe House Water Lane Wilmslow Cheshire SK9 5AF