

LOCAL AUDIT AND ACCOUNTABILITY ACT 2014

EXPLANATORY NOTES

COMMENTARY

Part 7 – Miscellaneous and Supplementary

Section 38: Duty of smaller authorities to publish information

133. This section amends section 2 of the Local Government, Planning and Land Act 1980 so that it applies to smaller authorities as defined in section 6 (other than those already within section 4(4) of that Act; which for these purposes essentially means Passenger Transport Executives). Section 2 of that Act contains powers for the Secretary of State to issue codes of recommended practice as to the publication of information by certain authorities about the discharge of their functions and other matters which he or she considers to be related. Section 2 currently covers some, but not all, of the smaller authorities listed in Schedule 2 to the Act. This section will enable the Secretary of State to issue a “Transparency Code” for those smaller authorities. For smaller authorities exempted from the requirement for automatic external audit under regulations made under section 5(8), this is intended to facilitate local accountability. Any code will apply only to information relating to a financial year in which a body qualifies as a smaller authority under section 6. Section 3 of the Local Government, Planning and Land Act 1980 enables the Secretary of State to make regulations requiring publication and to specify the manner and form in which the information is to be published. Before issuing a code or making regulations, the Secretary of State must consult authorities’ representative bodies.