



Department for
Communities and
Local Government

Code of Recommended Practice for Local Authorities on Data Transparency

Government Response to Consultation

© Crown copyright, 2013

Copyright in the typographical arrangement rests with the Crown.

You may re-use this information (not including logos) free of charge in any format or medium, under the terms of the Open Government Licence. To view this licence, www.nationalarchives.gov.uk/doc/open-government-licence/ or write to the Information Policy Team, The National Archives, Kew, London TW9 4DU, or email: psi@nationalarchives.gsi.gov.uk.

This document/publication is also available on our website at www.gov.uk/dclg

If you have any enquiries regarding this document/publication, email contactus@communities.gov.uk or write to us at:

Department for Communities and Local Government
Eland House
Bressenden Place
London
SW1E 5DU
Telephone: 030 3444 0000

For all our latest news and updates follow us on Twitter: <https://twitter.com/CommunitiesUK>

December 2013

ISBN: 978-1-4098-4095-4

Contents

1	Introduction	4
2	Responses to consultation and Government response	7
3	Annex A: Draft Local Authorities (Data Transparency) Code 2013 including appendices to Annex A	22

Introduction

1. *The Code of Recommended Practice for Local Authorities on Data Transparency* (“the Code”) was published in September 2011. The Code is issued under section 2 of the Local Government, Planning and Land Act 1980 (“the Act”) and sets out key principles for local authorities in creating greater transparency through the publication of public data. The Code includes three principles for release of public data: demand-led, open and timely.
2. The Code was issued to meet the government’s desire to place more power into citizens’ hands to increase democratic accountability and make it easier for local people to contribute to the local decision making process and help shape public services. Transparency is the foundation of local accountability and the key that gives people the tools and information they need to enable them to play a bigger role in society. Availability of data can also open new markets for local business, the voluntary and community sectors, and social enterprises to run services or manage public assets.
3. The government believes, therefore, that in principle all data held and managed by local authorities should be made available to local people unless there are specific sensitivities (eg. protecting vulnerable people or commercial and operational considerations) to doing so. It encourages local authorities to see data as a valuable resource not only to themselves, but also their partners and local people, and so it hopes they will go further in publishing the data they hold than the minimum standards set out in this document.

Details of the consultation

4. When the Code was published, ministers committed to reviewing its content and scope within 18 months. Between 25th October and 20th December 2012, the Department for Communities and Local Government ran a consultation on updating the Code, and making it mandatory through regulations. The consultation document:
 - Set out the government’s proposal to make regulations requiring local authorities to publish information of the description, in the manner and form, and at the times specified in the revised Code
 - Sought views on amendments or additions to the Code. In particular, amendments and additions to paragraphs 10 and 11 on data inventories to aid compliance and data streams that could be added to aid transparency and help greater access to contract information for services that are contracted-out
 - Sought views on data to add to paragraph 12 of the Code to support small and medium-sized enterprises and local businesses, and release of surplus local authority land and property. In particular, the government sought views on four new datasets:
 - trade union facility time

- parking charges
- addition of “and any other payments made to councillors from the public purse” to councillor allowances and expenses and
- spending via corporate charge cards, credit cards or procurement cards should be identified as payments to the underlying supplier, not spending on the card company itself.

5. We received views from 219 respondents:

- Town or parish council – 58
- District council – 36
- County council – 14
- Unitary council – 24
- London borough council – 12
- Fire and rescue authority – 11
- Individual – 8
- Voluntary and community sector – 6
- Business – 3
- National park – 2
- Others – 45.

We would like to thank all those who responded to the consultation.

Revising the Code

6. This government response to the consultation briefly summarises the consultation responses we received on each question and sets out the policy we have decided upon. Policy has been informed by analysis of the consultation responses, follow-up conversations with a sample of local authorities who responded and relevant experts.
7. The government is minded to issue the revised Code shown at Annex A. The revised Code puts into practice the policy set out in this document. The Secretary of State wants to ensure that key information in the revised Code is published by all local authorities and that authorities do so in a timely manner. Therefore, he is minded to make regulations under section 3 of the Act to make it a legal requirement to publish data in accordance with Part 2 of the revised Code and to make an Order under that section to ensure certain datasets must be published quarterly.
8. We want to ensure that the revised Code properly gives effect to the policy set out in this document and that the obligations, definitions and timings contained in it are clear and understood by those to whom the revised Code applies. We would, therefore, welcome feedback and points of clarification on the revised Code at Annex A from any organisation affected by the revised Code. We would also welcome views from the public, open data experts, developers, citizen activists and other interested parties.

9. Your feedback and points of clarification should be sent by 17 January 2014 and must be sent by email to: transparencycode@communities.gsi.gov.uk, or in writing to:

Vicky Cook-Goge
Local Government Transparency Team
The Department for Communities and Local Government
Zone 3/J6
Eland House
Bressenden Place
London SW1E 5DU

Confidentiality and data protection

10. Any information you provide including personal information, may be published, or disclosed in accordance with the access to information regimes. (These are primarily the Freedom of Information Act 2000, the Data Protection Act 1988 and the Environmental Information Regulations 2004).
11. If you want any information you provide to be treated as confidential, you should be aware that under the Freedom of Information Act 2000, there is a statutory Code of Practice with which public authorities must comply, and which deals, amongst other things, with obligations of confidence. In view of this, it would be helpful if you could explain to us why you regard the information you have provided as confidential.
12. If we receive a request for disclosure of the information we will take full account of your explanation, but we cannot give any assurance that confidentiality can be maintained in all circumstances. An automatic confidentiality disclaimer generated by your IT system will not, of itself, be regarded as binding on the department.
13. The department will process your personal data in accordance with the Data Protection Act 1988 and in the majority of circumstances, this will mean that your personal data will not be disclosed to third parties.

Responses to consultation and government response

Consultation Question 1: What amendments or additions could be made to paragraphs 10 and 11 of the Code to aid compliance? (This question relates to the recommendation in the Code to publish inventories of public data).

14. Paragraphs 10 and 11 of the Code refer to the building and maintaining of an inventory of the public data that authorities hold, stating that they should be registered on www.data.gov.uk. An inventory helps citizens understand what data is available, thereby helping them to locate it. We asked in the consultation whether the Code needed to be clarified to aid compliance.
15. There were 102 responses to this question:
- 46 from principal councils
 - 16 from town and parish councils
 - 10 from fire and rescue authorities and their representative bodies and
 - The remainder from a mixture of representative organisations, public sector bodies, individuals, business and the voluntary sector.
16. The views expressed by respondents included:
- 34 respondents expressed concern about the significant impact on their staffing and financial resources if they were required to produce and maintain a full inventory of all the datasets they held
 - 10 respondents felt that burdens without financial support should be minimised and asked whether (financial) support would be available from central government to aid compliance where staff resources and capability and IT technical infrastructure was lacking
 - There were 22 respondents who suggested that the Code should provide clear guidance on inventory design and structure to ensure consistency with an example of a standard inventory
 - Many suggested that the Code should provide clear guidance on inventory design and structure including a definition of datasets to ensure consistency with an example of a standard inventory
 - 29 respondents questioned the value of publishing an inventory alongside the existing statutory Information Commissioner's Office Publication Scheme - it would be more appropriate to align and integrate the proposed data inventory with the Publication Scheme in order to avoid duplication of work and conflicting guidance on publishing and releasing data.
17. A few respondents suggested having a standard set of public data that should be published, which could start with the datasets that local authorities have to submit to

central government (ie those on the Single Data List¹) and one suggesting that the inventory should be limited to the list of requirements in the Code. Seven respondents felt that the inventory needed to be balanced with demand led principles. It was suggested that the inventory should be consulted on annually and extended progressively over time.

18. There were 14 responses noting difficulty or unfamiliarity with the government's searchable portal for public data: www.data.gov.uk, and said that they would welcome further guidance and support.

Government response:

19. It is important for the public sector to publicise the information and data that it holds. Inventories would help local authorities to better manage their information assets and Freedom of Information Act requests, and improve accountability. This is particularly the case as open data has the potential to promote social and economic growth.
20. We note respondents' concerns on possible financial and resource implications of producing and maintaining a full inventory list for each local authority. It is not the government's intention to impose unnecessary financial and resource burdens on local authorities. The government has reduced and continues to reduce unnecessary bureaucratic burdens on local government while strengthening local accountability measures such as transparency.
21. We also note that many respondents underlined the good practice already taking place in local authorities under their existing obligations to maintain a Publication Scheme under the Freedom of Information Act.
22. Therefore, we are not minded to mandate the publication of inventories through the Transparency Code, but we will work with the Local Government Association and Information Commissioner's Office on how inventories could be aligned with the Publication Scheme and to develop guidance on this.
23. The government set up the www.data.gov.uk portal because it considers that in addition to locally-held information, there is value, for developers and the wider public, in maintaining a national data repository where public data can be accessed. Our aim is to promote innovation through encouraging the use and free re-use of government and local datasets and provide the tools and applications to support their use. We are looking at options to improve the customer journey. The government's response to the Shakespeare Review outlined the value of data inventories for data sets produced by government departments. Similarly, inventories could help local authorities to better manage their information assets to overcome the uncertainties around what data is available, to manage their Freedom of Information requests and to improve their accountability. The government's aim is to work with the sector to help and support authorities to do this, including working on a new "local" area on www.data.gov.uk.

¹ <https://www.gov.uk/government/policies/making-local-councils-more-transparent-and-accountable-to-local-people/supporting-pages/single-data-list>

24. The government sees the Transparency Code and the Single Data List as fulfilling different functions. The Single Data List is a catalogue of all the data that local authorities are required to submit to central government. The Code covers information held by the local authority which constitutes key information for local people to hold it to account and to use in working with the local authority in transforming services – it is not necessarily information which is submitted to central government, though it would include such information.

Consultation Question 2: What data streams could be added to the Code to aid transparency where services are contracted-out and help greater access to contract information?

25. The Code currently lists “copies of contracts and tenders to businesses and the voluntary, community and social enterprise sector” as one of the minimum datasets councils should provide. The consultation document proposed clarifying this to specify contracts and tenders “of £500 and over”, suggested that greater transparency could be gained by including the specification of services when they are contracted out, and proposed greater use of *Contracts Finder*. Greater transparency of contracts and tenders increases the opportunities for businesses to bid, and promotes efficiency.

26. There were 107 responses to this question:

- 55 from principal councils
- 16 from town and parish councils
- Six from fire and rescue authorities and their representative bodies and
- The remainder from a mixture of representative organisations, public sector bodies, individuals, business and the voluntary sector.

27. The views expressed by respondents included:

- 26 of these expressed concern about commercial confidentiality and sensitivity when considering the publication of all tenders submitted and awarded contracts. Many felt that this could deter local businesses from bidding for local authority contracts
- Some thought that publication of the winning contract would benefit a winning supplier’s competitors and put it at a disadvantage when bidding for future work. Furthermore, respondents also felt that it could also adversely affect the market place and have a negative impact on future negotiations and the price of future contracts
- 22 respondents expressed concern over the additional burden of redacting sensitive information contained in contracts and tenders prior to publication
- 22 respondents considered the threshold of publishing all contracts above £500 to be too low and proposed alternative figures, the lowest of which was £5,000. Various other alternatives were put forward including the suggestion that the threshold should be set by local authority type or follow existing Local Government Association guidance which acknowledges that local authorities have different financial thresholds for issuing contracts.

28. A small number of local authorities that already use local or regional portals questioned the need for them to register their contracts on the national Contracts Finder portal (although some saw the benefit for larger firms but little or none for smaller firms). A few were of the view that transparency could be achieved by publishing the information through responses to Freedom of Information requests.

29. We also received several suggestions including that the geographical and demographic coverage of contracts should be published that authorities should have the rights to the data created as a result of a service being contracted out and that there could be advantages in publishing performance data against contractual key performance indicators. There was also some confusion about whether the intention was that all tenders submitted should be published, or just the winning bidder.

Government response:

30. The government believes that greater transparency of contracts and procurement activity will enhance democratic accountability and help open up markets to a wider range of businesses, including small and medium-sized enterprises. This will help improve the quality and value of public services. These principles are in tune with Lord Young's report which called for a "single market", a simple and consistent approach to procurement across all public sector agencies, where small and medium-sized enterprises can gain better and more direct access to contract opportunities². The government is not convinced that openness on contracts breaches commercial confidentiality and will deter bids for public sector work: we have seen no evidence that organisations which do publish contract information suffer from a lack of willing suppliers.

31. We have considered carefully the various alternative suggestions put forward by respondents, and intend to amend the Code to require all local authorities to publish, as a minimum:

(a) details of invitations to tender for contracts to provide goods and services, valued over £5,000, on a quarterly basis (see paragraph 22 of the revised Code at Annex A) and,

(b) details of all contracts over the value of £5,000 on a quarterly basis, including for example purchase orders, framework agreements and legally enforceable agreements (see paragraph 23 of the revised Code at Annex A).

This information may be published on a contracts register, or the requirements may be met by publication of documents (eg. contracts, purchase orders, contract summaries or contract award letters) that include all the information listed in the revised Code. The government intends that local authorities will be required to publish and update this on a quarterly basis. Individuals or businesses who saw this information and wanted further details on a contract would then be able to submit a Freedom of Information request, at which point the public authority would need to decide whether any redaction

² https://www.gov.uk/Government/uploads/system/uploads/attachment_data/file/197726/bis-13-729-growing-your-business-a-report-on-growing-micro-businesses.pdf

was necessary. We understand from the Information Commissioner's Office that commercial confidentiality is only very rarely a relevant reason for redaction.

32. The government would encourage local authorities to go further than this minimum requirement by publishing information on contracts and similar agreements that have a value over £500 (see paragraphs 44 and 45 of the revised Code at Annex A). It is also recommended that local authorities should use the Contracts Finder portal to list all opportunities to bid or tender exercises with a value over £10,000, and update Contracts Finder to provide details of the outcome and awarded contract. The need for this has already been communicated in Lord Young's recommendation that all contracts over £10,000 should be included on Contracts Finder.
33. As further examples of best practice, consultation responses also suggested that authorities should:
- Publish the geographical and demographic coverage of contracts
 - Consider carefully the drafting of contracts to ensure they have the rights to the data created as a result of a service being contracted out, if it is needed
 - Publish a list of contracts expected to be let over the following year and,
 - Consider the advantages in publishing performance data against contractual key performance indicators.
34. We note also that some respondents were unsure of our intention on tenders: our intention is that the invitation to tender should be published, with details of contracts awarded to the winning bidder published later, as per paragraph 31 above.

Consultation Question 3: Are there other data sets which would be useful to the public which could be added to paragraph 12 of the Code? In particular, is there any data that would:

- **Support small and medium -sized enterprises and local businesses and,**
- **Support the release of surplus local authority land and property?**

35. The Code currently lists ten data sets as the minimum that local authorities should release. We asked whether any other datasets should be added, particularly data that would support businesses and the release of surplus local authority land and property. We also suggested that four new datasets should be added to the Code:
- Trade union facility time – authorities should publish the amount spent on providing support and facilities to trade unions within their workforces and specify which unions
 - Parking charges – authorities should publish:
 - Revenue from off-street parking charges
 - Revenues from on-street parking charges
 - The number of on-street parking places
 - The number of off-street parking places
 - The revenue from parking fines and,

- The number of free parking spaces available (in line with The Portas Review³)
- Councillor allowances and expenses – extend this to include “and any other payments made to councillors from the public purse” and
- Corporate charge cards, credit cards or procurement cards – spending on goods and services made via these types of cards should be identified as payments to the underlying merchant/ supplier, not spending on the card company itself.

36. We received 131 responses on this question:

- 53 from principal councils
- 25 from town and parish councils
- Nine from fire and rescue authorities and their representative bodies and,
- The remainder from representative organisations, public sector bodies, the voluntary sector, businesses and individuals.

37. The views expressed by respondents included:

- 18 respondents deemed additional data sets to be unnecessary as providing them would put an increased burden on local authorities
- Others suggested a range of new datasets that should be released, including:
 - More descriptive information around spending data and disaggregating it by equality group
 - Public rights of way
 - Local demographic data
 - Information about non-domestic rates
 - Parking control notices issued each month
 - Conflicts of interest relating to contracts:
 - Licences issued and refused
 - Car and bicycle parking spaces
 - Changes to street names and boundaries
 - Information about bus stops and their accessibility features
 - Empty buildings
 - Bye-laws and,
 - Electric car charging points.

38. Eight respondents requested clarification on the proposed additional information on trade union facility time, differentiating between facility time granted formally to union representatives and “reasonable time off” granted at a manager’s discretion – the former being simpler to publish, the latter being more challenging to record and collate.

³ <https://www.gov.uk/government/publications/the-future-of-high-streets-progress-since-the-portas-review>

39. There were also seven requests for clarification about parking information – covering which tier of councils had responsibility for which elements of parking, and some practical issues such as the absence of information on the number of parking spaces in car parks which are not marked out into spaces or where parking is possible along streets, but not marked out. Five councils pointed out that they already publish some information on parking.
40. While many respondents saw no problem with complying with publishing the information on councillor allowances and expenses, three respondents thought it should be made clear that local authorities were only responsible for publishing payments made by them – not for payments from other public bodies (eg. if a councillor was also on the board of another public body).
41. Seven local authorities said that they were already publishing underlying spend on corporate charge cards. A few highlighted the difficulty in obtaining this information from card companies.
42. Some respondents also asked for clarification about certain datasets already included in the Code - for example, the level of detail needed in the organisation chart and how frequently it should be published, and how the numbers of staff reporting to senior employees should be calculated. Some pointed out that certain datasets are not held by different tiers of local government: for example parish councils have standing orders rather than constitutions and parish councils are not responsible for running elections. The department was also asked to ensure that definitions in the lists of datasets were consistent with definitions in Local Government Acts and relevant accounting regulations.

Government response:

43. The government will clarify and align definitions and responsibilities wherever possible and appropriate.
44. Having considered the consultation responses on the four new sets of information proposed, the government intends to require all local authorities to publish the following information:
- Trade union facility time (on an annual basis) – see paragraph 31 of the revised Code at Annex A. Local authorities already have most of this information available and in many cases either publish it already or provide it in response to Freedom of Information requests. Ministers believe that it is important for accountability that citizens have access to the amount local authorities are paying to trade unions – estimates have previously suggested that facility time costs amount to 0.14 per cent of the total annual pay bill in the public sector compared with 0.04 per cent in the private sector⁴
 - Parking charges – require all local authorities to place a link, or the information itself, on their website to the information on revenues from on-street parking, off-street parking and penalties that they already hold on an annual basis (see

⁴ Based on data from the *2004 Workplace Employment Relations Survey*.

paragraph 32 of the revised Code at Annex A). And, the government intends to require all local authorities publish on their website the number of controlled off and on-street parking spaces on an annual basis (see paragraph 33 of the revised Code at Annex A).

This is a minimal cost option that will provide citizens with easily accessible information which their councils are already in possession of and collating. Ministers want to ensure that local authorities make appropriate parking available in town and city centres in order to help reinvigorate local high streets and markets and to enable people to compare parking availability and costs in different places.

Given the diversity of local geographies, economies and needs, the government will also recommend that, where possible, local authorities also provide data on the number of free parking spaces (see paragraph 48 of the revised Code at Annex A)

- Spending on credit cards - require that all local authorities publish all transactions on a Government Procurement Card on a quarterly basis (see paragraph 21 of the revised Code at Annex A). The government will also recommend that all local authorities publish the underlying details of all transactions on other credit cards, where this is feasible and the information is readily available (see paragraph 43 of the revised Code at Annex A)
- Salaries over £50,000 (including details of bonuses and 'benefits in kind') on an annual basis and include job responsibilities (see paragraphs 34 and 35 of the revised Code at Annex A).

45. Respondents requested other useful sets of data to be listed in the code. The government does not believe that it is appropriate to provide a long list of recommended datasets in the Code itself – rather to refer to the principles of “open, demand-led and timely” provision of data in the Code. However, we are looking at publishing examples of best practice on transparency and open data for citizens, local authorities and developers. It is worth noting that a lot of data on local authorities is published by central government and available via www.data.gov.uk. The Department for Communities and Local Government also publishes data which local authorities report to it on housing, planning and deprivation to a five star standard on its Open Data Communities website: <http://opendatacommunities.org/>. The Local Government Association publishes performance data provided by local authorities through its Local Government Inform tool, enabling comparisons (<http://lginform.local.gov.uk/>).

Consultation Question 4: Is the description of minimum standards and proposed timing to achieve them correct?

46. The Code states that data should be published in open and machine-readable formats, and sets out the five step journey to a fully open format. The consultation document requested views on the proposal that local authorities should comply with the requirements of two star when regulations came into effect and three star six months later, with star levels four and five remaining aspirational.

47. There were 113 responses to this question: 49 from principal councils, 19 from town and parish councils, 10 from fire and rescue authorities and their representative bodies, and the remainder from a mixture of representative organisations, public sector bodies,

individuals, business and the voluntary sector. The majority were generally in favour of the minimum standard of star level two, but there were 47 respondents who did not subscribe to non-proprietary formats (CSV, XML) and felt that conversion to non-proprietary formats (CSV, XML) would involve significant additional cost and administrative burdens relative to the value of the information being available in those formats. 27 respondents expressed concern that the lack of staff capability and skills in this technical area would be a significant hindrance to compliance.

48. 25 respondents agreed that the minimum publication standard should be two star when the regulations come into force, with nine respondents proposing a longer time period of 12 months (rather than six) to move to the next level. Nine respondents asked whether the government would provide funding to support implementation to comply with the three star standard six months after the regulations came into force and to support the move to four and five star standards.
49. There were 16 respondents who felt that it was not helpful that arbitrary and challenging timescales for compliance to be prescribed. There were eight respondents who felt that the proposed minimum standards and timing to achieve them was unrealistic and six respondents felt that real time publishing was not possible. Questions were asked about how long information should remain available for, and how frequently it should be updated.
50. 13 respondents considered that the four and five star standards should remain aspirational since considerable work was needed to move to those levels. There were five respondents who questioned the benefits derived from this due to significant cost and administrative burdens but also whether there was demand for information to be provided in machine readable formats by local citizens. Some respondents felt that detailed guidance of standards and common coding schemes would be required to achieve these standards and that these should be developed collectively and collaboratively by local government (perhaps through the Local Government Association) rather than being imposed by central government.
51. It was suggested that the Code should explain the added value that each step in the five star journey provides and the relevance to local data. The value of step three and step five should be emphasised in this explanation. The Code should promote 'linkable' data, via common definitions and consistent use of identifiers, with the Department for Communities and Local Government publishing these definitions. It was suggested that the department should work with the Local eGovernment Standards Body and the local government sector to promote consistent use of external linkable data sets and Application Programming Interfaces by re-using existing definitions and models, in preference to creating new ones for each type of data.
52. Several respondents were supportive of the proposals to move to machine readable and linked data standards, recognising the long term benefits of data being available in a fully open format. A few considered that data should be published at level three format when the regulation comes into force and that the Open Government Licence should apply to all data unless there are specified exemptions

Government response:

53. The government considers there are many business benefits to be achieved from providing data in fully open, accessible and re-usable formats. Open data offers huge potential to bring together disparate related sources and thereby deliver new insights which help the public sector achieve better value for money, solve complex problems, foster smarter partnership working, and drive better decision making. Public data should be published in a format and under a licence that allows open re-use, including for commercial and research activities, in order to maximise value to the public (see paragraph 39 of the revised Code at Annex A).
54. Whilst there are many different types of data and information that are useful for particular purposes and audiences, the government recognises that some datasets do not easily lend themselves to being published in non-proprietary formats. However, it is generally accepted that current software systems have inbuilt and simple procedures to convert data from two star format to three star (such as from Excel to CSV). In light of this, the government would encourage and recommend that councils publish datasets in three star formats alongside their existing formats within six months of the revised Code being published (see paragraph 51 and 52 of the revised Code at Annex A).
55. The government notes the views expressed around cost, skills and the timescales for achieving publication of data to four and five-star levels. Our key partners, including the Local eGovernment Standards Body and the Local Government Association are currently helping councils publish open data and provide guidance and best practice examples underpinned by the use of common standards. We will work with Cabinet Office, the Local Government Association and the Local eGovernment Standards Body to build a local area on www.data.gov.uk providing a forum to help local authorities share data more widely and work with developers and citizens to build best practice. The aim is to provide local authority technical staff with examples and case studies on how they can use linkable-data to support their work in a wide range of scenarios and minimise cost burden on authorities.

Consultation Question 5: Is the process of what will happen if the Code is to be enforced clear?

56. The government proposed in the consultation document making regulations to require local authorities to publish descriptions of information specified in the revised Code, in the manner and form specified. We proposed to take a considered approach to non-compliance, to allow authorities to work with the department. We stated that, if necessary, the Secretary of State has the power to seek an order from the courts that a local authority is in breach of its obligations and/or an order that it must comply with its duties. This question asked whether the enforcement process was clear.
57. We received 147 responses that covered this question this included 65 principal councils, 35 town and parish councils, 8 fire and rescue authorities and their representative bodies, with the remaining responses coming from a mixture of representative bodies, business, individuals, public sector organisations and the voluntary sector.

58. There was a varied range of views on enforcement and clarity of the proposed process. 91 respondents were of the view that making regulations to require local authorities to publish information contained in the Code was unnecessary. A majority of local authorities cited the additional burdens in terms of cost and staff resource that would be required to comply with all of the Code, a concern that a mandatory Code took away a council's flexibility to respond to local demand, and a concern that it would lead to a "box-ticking" approach rather than genuine and responsive transparency. They felt there were overlaps with other legislation such as the Freedom of Information Act and the Data Protection Act and that the approach was against the spirit of the Localism Act and cutting bureaucracy.
59. Six respondents supported the making of regulations – most commonly saying that it would be helpful to have a clear set of information that citizens had confidence they could access. A further nine respondents supported regulations, but with some reservations for example around encouraging a tick-box compliance culture.
60. Respondents' views varied on how clear the process of enforcement was. Some said they thought it was clear, others suggested more clarity was needed. Several respondents requested clarification about how compliance would be monitored, the steps in the process and what the penalties for non-compliance would be.

Government response:

61. The government does not wish to impose unnecessary regulatory burdens on authorities. We are mindful that there could be potential cost and resource implications and asked local authorities to provide information about the potential levels of these - we have sought clarification and further detail on this information through discussions with a sample of local authorities who responded to the consultation and with experts. We also understand the Information Commissioner's Office's powers in ensuring local authorities comply with the Freedom of Information Act, including through the publication scheme. In addition, Section 45 Code of Practice (datasets) in the Freedom of Information Act came into force on 1 September 2013, stipulates that if an applicant requests information that is or forms part of a dataset, and expresses a preference to receive it in electronic form, the public authority is required to release the dataset in a way that enables it to be used and re-used⁵.
62. The government has decided to make regulations requiring authorities to publish information which we think is necessary to embed transparency standards and that will promote democratic accountability and opportunities for growth. We believe this strikes the right balance between clear transparency responsibilities for local authorities, giving citizens across the country equal access to key information about their communities, not placing excessive burdens on local authorities and avoiding a "tick box" compliance culture.
63. The government will regulate to require local authorities to provide:
- Spending transactions over £500 (see paragraphs 19 and 20 of the revised Code at Annex A) on a quarterly basis - a key piece of information for democratic

⁵ <http://www.justice.gov.uk/downloads/information-access-rights/foi/code-of-practice-datasets.pdf>

accountability on how taxpayers' money is being spent, and which provides opportunities for the authority itself and its councillors, communities and local businesses to suggest ways in which better value could be achieved

- Information on a quarterly basis on opportunities to provide goods and services to the local authority worth over £5,000, and key details on contracts awarded and the outcome of procurement activity worth over £5,000 (see paragraphs 22 and 23 of the revised Code at Annex A). This information will help businesses, especially small and medium sized enterprises, bid for council contracts. Greater competition may also drive down prices, thereby providing better value for money to the taxpayer
- Basic information about a local authority's land and assets (see paragraphs 26 and 27 of the revised Code at Annex A) on an annual basis - this will enable better strategic management of local authority estate (estimated value of £220 billion), with opportunities for savings through co-location and sharing services, enable communities to hold their authorities to account over use of these assets and also to seek community asset transfer (see the next section below)
- Grants to voluntary, community and social enterprise organisations should be published on an annual (see paragraphs 28 and 29 of the revised Code at Annex A), whether by tagging data on spending items above £500 or contract information, or by publishing a separate list or register. This will help citizens to hold councils to account, to judge whether spending on these sectors is being cut disproportionately, and for organisations in the sectors to engage with the local authority on funding and innovative service delivery
- An organisational chart showing the top three levels of the organisation on an annual basis (see paragraph 30 of the revised Code at Annex A) - this is key information to enable members of the public to engage and influence their local authority
- How much time is being spent on trade union activities and what proportion of the total pay bill this represents on an annual basis (see paragraph 31 of the revised Code at Annex A)
- Expenditure on Government Procurement Cards on a quarterly basis (see paragraph 21 of the revised Code at Annex A)
- Job responsibilities for those whose salaries exceed £50k on an annual basis (see paragraphs 34 and 35 of the revised Code at Annex A)
- The number of controlled off and on street parking spaces on an annual basis (see paragraph 33 of the revised Code at Annex A)
- Parking revenues from on-street and off-street parking and penalty notices on an annual basis (see paragraph 32 of the revised Code at Annex A)
- Constitution on an annual basis (see paragraph 36 of the revised Code at Annex A)
- The ratio between the highest paid salary and the median average salary of the whole of the authority's workforce (pay multiple) on an annual basis (see paragraphs 37 and 38 of the revised Code at Annex A).

64. The government has also listened to concerns from parish and town councils about their capacity to comply with a statutory Code. The Code currently applies to over 800

such small councils because they have an annual income or expenditure over £200,000, even though many of them employ only one or two people.

65. The government has, therefore, decided to exempt parish and town councils from compliance with the revised Code, though it will remain recommended practice for those with an annual income or expenditure over £200,000. This will be done by adopting a £6.5 million gross annual income or expenditure threshold, in line with the smaller authorities audit regime threshold in the Local Audit and Accountability Bill. We signalled our intention to introduce a new lighter-touch transparency Code for smaller authorities below our proposed £200,000 threshold in the command paper published alongside the Draft Local Audit Bill (2012)⁶. This will ensure that authorities which, will be exempted from external audit under the new audit arrangements are subject to a transparency code. It will enable local electors to access relevant information about the authorities' accounts and governance. In the new audit regime, authorities with a turnover below £25,000 will be exempt from routine external audit. The new lighter-touch transparency Code will be mandatory for these authorities only. We intend, in due course, to consult on the new transparency requirements for smaller authorities.
66. We will work with the Information Commissioner's Office to devise a process for dealing with non-compliance with the regulations and ensure that the Code remains consistent with section 19 of the Freedom of Information Act regarding local authorities' duty to adopt and maintain a publication scheme.

Comments on Annex B of the consultation document: Local Land and Property Data

67. The current Code recommends that local authorities should publish 'The location of public land and building assets and key attribute information that is normally recorded on asset registers'. In Annex B of the consultation document, we consulted on a suite of 21 attributes that local authorities should publish about their assets. Publishing this information would encourage local authorities to take a more strategic approach to their asset base, enable the public sector to spot opportunities to co-locate and share services, empower communities to hold their local authorities to account and also enable central government to better understand how the public estate is managed. It would also enable the private sector to identify potential investment opportunities.
68. The government received 125 responses on land and property attributes. Of these 61 were from principal authorities and 25 were from town and parish councils. The rest came from a mix of individuals, representative bodies and the private sector.
69. The respondents were broadly supportive of the policy intent to boost transparency around local authority assets, however many expressed concern around the level of detail required by the list in the consultation document. It is clear from the responses that the standard of asset management varies significantly between local authorities. Some are pursuing advanced mapping solutions to support sophisticated asset rationalisation across the public estate. Some of the responses to the consultation underlined the need to drive up standards of asset data across the sector. We know

⁶ https://www.gov.uk/Government/uploads/system/uploads/attachment_data/file/8350/2174738.pdf

from the Capital Asset Pathfinders that the lack of data about land and assets is a significant barrier to strategic land and asset management.

70. Most local authorities who responded to the consultation felt they could publish the data contained in the first half of Annex B of the consultation document (which covered basic address, size and asset tenure information). However, many asked whether it was possible to publish this as open data, instead of under the restrictions which have been put in place to protect the Intellectual Property of (or licensed to) Ordnance Survey (Unique Property Reference Number, boundary/area extents and Eastings and Northings) and Royal Mail (postcodes).
71. There was less consensus about the second half of Annex B because many local authorities did not hold this data or did not hold it in the suggested format, and therefore reported that they would need substantial resource to comply. Smaller councils including most town and parish councils felt they would struggle to meet the requirements in Annex B.

Government Response:

72. It is estimated that local authority assets are worth £220 billion. This estate has grown up piecemeal and services are delivered in silos, often to the same customers. Some buildings are not fit for purpose, inefficient and in the wrong location to meet service demand. Many assets also have considerable strategic growth potential and during fiscally difficult times could be used as leverage for investment as well as delivering revenue opportunities.
73. It is essential both for the effective use of their assets and the preparation of their published accounts to the standards required by the Code of Practice on Local Government Accounting that local authorities should have ready access to data about these assets: whether they are owned or leased, their use, their fitness for purpose and how much they costs to run and maintain. In order to hold their councils and local politicians to account on the management of the local authority estate it is only right that this information is shared with local people.
74. By compiling this data local authorities, working with other public sector partners, will be able to find innovative new ways to utilise their estate, improve local services, keep council running costs down and save taxpayers' money. Access to data on local authority assets supports organisations who want to play a stronger role in meeting the needs of their communities by taking on the ownership or management of local public assets.
75. The Heseltine Review recommended that local authorities publish details of all surplus and derelict public land on the Government Property Unit's Electronic Property Information Mapping Service database. This would enable Local Economic Partnerships to participate in bringing this land back into use in support of the local economic strategy. We accepted this recommendation and accordingly will require publication of this information and strongly recommend that local authorities record this information on Electronic Property Information Mapping Service, which the current "One Public Estate" pilots are demonstrating can be used as an effective tool to drive efficiencies at the local level.

76. In light of the consultation responses, the government's intention is to require local authorities to publish basic data about their land on an annual basis, its Unique Property Reference Number, address and its location (see paragraphs 26 and 27 of the revised Code at Annex A). The second part of the list we consulted on, containing information about the reason for holding the asset, services, asset condition and running costs will be voluntary (see paragraphs 46 and 47 of the revised Code at Annex A). Local authorities that manage their land and assets effectively should be in a position to publish all the data specified in the short to medium term.
77. To aid community groups who are seeking asset transfer, we have introduced a separate attribute 'asset of community value' which will include all local authority assets that are listed as of community value under Section 87 of the Localism Act 2011 and assets for which the council is actively seeking to transfer to the community. Local authorities should ensure that they can provide any of the data on the list about individual assets to community groups who express an interest in that asset's transfer.
78. Whilst the consultation document provided advice on the licensing conditions which apply to the intellectual property of Ordnance Survey and Royal Mail, we recognise that some respondents are still unclear as to their responsibilities. For the avoidance of doubt, the publication requirement in this Code will not over-ride existing licensing or contractual agreements on the re-use of copyrighted information. Each public sector mapping agreement member will have within its organisation a nominated principal contact whose role is to manage that agreement and deal with all general and policy queries in relation to the use of public sector mapping agreement data and manage the use of contractors' and end users' licences.
79. The government is committed to increasing access to public data through initiatives such as public sector mapping agreement and the Royal Mail's public sector licence. Government has also warmly welcomed the Shakespeare Review on Public Sector Information which makes proposals for further increasing public access to data held by public sector agencies. Going forward, the best and most up to date source of guidance about licensing requirements will remain the organisation's own public sector mapping agreement nominated principal contact.
80. The Information Commissioner has also produced guidance on intellectual property rights and disclosures under the Freedom of Information Act, which is available here: http://www.ico.org.uk/~media/documents/library/Freedom_of_Information/Detailed_specialist_guides/intellectual_property_rights_and_disclosures_under_the_foia.pdf.

Annex A: Draft Local Authorities (Data Transparency) Code 2013

Part 1: Introduction

Policy context

1. This Code is issued to meet the government's desire to place more power into citizens' hands to increase democratic accountability and make it easier for local people to contribute to the local decision making process and help shape public services. Transparency is the foundation of local accountability and the key that gives people the tools and information they need to enable them to play a bigger role in society. The availability of data can also open new markets for local business, the voluntary and community sectors and social enterprises to run services or manage public assets.
2. The government believes that in principle all data held and managed by local authorities should be made available to local people unless there are specific sensitivities (eg. protecting vulnerable people or commercial and operational considerations) to doing so. It encourages local authorities to see data as a valuable resource not only to themselves, but also their partners and local people.
3. Three principles have guided the development of this code:
 - **Demand led** – there are growing expectations that new technologies and publication of data should support transparency and accountability. It is vital that public bodies recognise the value to the public of the data they hold, understand what they hold, what their communities want and then release it in a way that allows the public, developers and the media to use it
 - **Open** – provision of public data should become integral to local authority engagement with local people so that it drives accountability to them. Its availability should be promoted and publicised so that residents know how to access it and how it can be used. Presentation should be helpful and accessible to local people and other interested persons and
 - **Timely** – the timeliness of making public data available is often of vital importance. It should be made published as soon as possible following production even if it is not accompanied with detailed analysis.
4. Respondents to the government's consultation on '*Improving Local Government Transparency: Making 'The Code of Recommended Practice for Local Authorities on Data Transparency' enforceable by regulations*'⁷ suggested datasets that should be included in this Code. The government has decided not to include them. However, local authorities are encouraged to consider what respondents said and look to go further than this Code, in line with the principle that all data held and managed by local

⁷https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/14855/Making_the_Code_of_Recommended_Practice_mandatory_-_consultation.pdf

authorities should be made open and available to local people unless there are specific sensitivities to doing so. Appendix A summarises the publication requirements for datasets covered by this Code.

5. Fraud can thrive where decisions are not open to scrutiny and details of spending, contracts and service provision are hidden from view. Greater transparency, and the provisions in this Code, can help combat fraud. Local authorities should also use a risk management approach with strong internal control arrangements to reduce the risk of any payment fraud as a result of publishing public data. Local authorities should refer to the Chartered Institute of Public Finance and Accountancy Red Book 2 – Managing the Risk of Fraud – Actions to Counter Fraud and Corruption⁸. Appendix B provides further information on combating fraud.

Application

6. This Code is issued by the Secretary of State for Communities and Local Government in exercise of his powers under section 2 of the Local Government, Planning and Land Act 1980 (“the Act”) to issue a Code of Recommended Practice (The Code) as to the publication of information by local authorities about the discharge of their functions and other matters which he considers to be related. It is issued following consultation in accordance with section 3(11) of the Act. It replaces any previous Codes issued under those powers.
7. The Code does not replace or supersede the existing legal framework for access to and re-use of public sector information provided by the Freedom of Information Act 2000 (as amended by the Protection of Freedoms Act 2012), Environmental Information Regulations 2004, the Re-use of Public Sector Information Regulations 2005 and Infrastructure for Spatial Information in the European Community Regulations 2009. This Code does not apply to Police and Crime Commissioners, for whom a separate transparency framework applies.
8. This Code only applies to local authorities in relation to descriptions of information or data where that type of local authority undertakes the particular function to which the information or data relates.
9. The Code applies in England only.

Definitions

10. In this Code the Act means the Local Government, Planning and Land Act 1980, “local authority” means:
 - a county council in England
 - a district council
 - a parish council which has gross annual income or expenditure (whichever is the higher) exceeding £200,000

⁸http://www.cipfanetworks.net/governance/documentation/default_view.asp?library=157&category=1255&content_ref=7550

- a London borough council
- the Common Council of the City of London
- the Council of the Isles of Scilly
- a national park authority for a national park in England
- the Broads Authority
- the Greater London Authority so far as it exercises its functions through the Mayor
- the London Fire and Emergency Planning Authority
- Transport for London
- a fire and rescue authority (constituted by a scheme under section 2 of the Fire and Rescue Services Act 2004 or a scheme to which section 4 of that Act applies, and a metropolitan county fire and rescue authority)
- a joint authority established by Part IV of the Local Government Act 1985 (fire and rescue services and transport)
- a joint waste authority, i.e. an authority established for an area in England by an order under section 207 of the Local Government and Public Involvement in Health Act 2007
- an economic prosperity board established under section 88 of the Local Democracy, Economic Development and Construction Act 2009
- a combined authority established under section 103 of that Act
- waste disposal authorities, i.e. an authority established under section 10 of the Local Government Act 1985
- an integrated transport authority for an integrated transport area in England.

Scope

11. Public data' means the objective, factual data, on which policy decisions are based and on which public services are assessed, or which is collected or generated in the course of public service delivery. This should be the basis for publication of information on the discharge of local authority functions. Public data can only include personal information if disclosure would not contravene the Data Protection Act 1998 and disclosure of personal information is necessary to meet a legitimate public interest, for example, to enable the scrutiny of councillors and senior local authority officials. The Information Commissioner's Office has published guidance on anonymisation of datasets, enabling publication of data which can yield insights to support public service improvement, whilst safeguarding individuals' privacy⁹.
12. Public data should be as accurate as possible at first publication. While errors may occur, the publication of information should not be unduly delayed to rectify mistakes. Instead, publication should be used to help address any imperfections and deficiencies.

⁹http://www.ico.org.uk/for_organisations/data_protection/topic_guides/~/_media/documents/library/Data_Protection/Practical_application/anonymisation_code.ashx

This concerns errors in data accuracy, not errors in redacting personal data, which is covered below. The best way to achieve this is by having robust information management processes in place.

13. Where errors in public data are discovered, or files are changed for other reasons (such as omissions), local authorities should publish revised information making it clear where and how there has been an amendment. Metadata on data.gov.uk should be amended accordingly.

Exclusions and exemptions

14. Where local authorities are disclosing information which potentially engages the Data Protection Act 1998, they must ensure that the publication of that information is compliant with the provisions of that Act. The Data Protection Act 1998 does not restrict or inhibit information being published about councillors or senior local authority officers, because of the public interest in the scrutiny of such senior individuals and decision makers. Authorities should also ensure that they do not contravene the provisions of sections 100A, 100B or 100F of the Local Government Act 1972. Where information would otherwise fall within one of the exemptions from disclosure under the Freedom of Information Act 2000, the Environmental Information Regulations 2004, Infrastructure for Spatial Information in the European Community Regulations 2009 or falls within Schedule 12A to the Local Government Act 1972 then it is in the discretion of the local authority whether or not to rely on that exemption or publish the data. However, the government believes that local transparency can be implemented in a way that complies with the Data Protection Act 1998.

Further guidance and support

15. The Department for Communities and Local Government will work with sector led organisations such as the Local Government Association and the Local eGovernment Standards Body, the Local Public Data Panel and the Information Commissioner's Office to ensure guidance on transparency (eg. technical guidance notes, best practice examples and case studies) is available to local authorities.

Part 2: Information which must be published

16. Part 2 is recommended practice for parish councils whose gross annual income or expenditure (whichever is the higher) does not exceed £6.5 million.

Part 2.1: Information to be published quarterly

17. Data covered by this section includes:

- expenditure exceeding £500 (see paragraph 19 and 20)
- Government Procurement Card transactions (paragraph 21) and,
- procurement information (see paragraphs 22 and 23).

18. The data and information referred to in this section (2.1) must be published not less than quarterly and not later than one month after the quarter to which the data and information is applicable.

Expenditure exceeding £500

19. Local authorities must publish details of each individual item of expenditure that exceeds £500. This includes items of expenditure, consistent with Local Government Association guidance¹⁰, such as:

- individual invoices
- grant payments
- expense payments
- payments for goods and services
- grants to third-party providers
- grant in aid
- rent
- credit notes over £500
- transactions with other public bodies.

20. For each individual item of expenditure the following information must be published:

- date the expenditure was incurred
- the local authority department which incurred the expenditure
- the beneficiary
- summary of the purpose of the expenditure¹¹

¹⁰ <http://localspending.readandcomment.com/files/2011/02/LocalSpendingData-APractitionersGuide-V7-10.pdf>

¹¹ This could be the descriptor that local authorities use in their accounting system providing it gives a clear sense of why the expenditure was incurred or what it purchased or secured for the local authority.

- amount
- merchant category (eg. computers, software, etc)

Government Procurement Card transactions

21. Local authorities must publish details of every transaction on a Government Procurement Card. For each transaction, the following details must be published:

- date of the transactions
- the local authority department which uncured the expenditure
- the beneficiary
- amount
- summary of the purpose of the expenditure
- merchant category (eg. computers, software, etc).

Procurement information

22. Local authorities must publish details of every invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000. For each invitation, the following details must be published:

- title
- description of goods and/or services sought
- the start, end and review dates
- the local authority department responsible.

23. Local authorities must also publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000. For each contract, the following details must be published:

- reference number
- title of agreement
- the local authority department responsible
- description of the goods and/or services being provided
- supplier name and details
- the sum to be paid over the length of the contract or the estimated annual spending or budget for the contract
- the start, end and review dates
- whether or not the contract was the result of an invitation to quote or a published invitation to tender

- whether or not the supplier is a small or medium sized enterprise¹² and/or a voluntary or community sector organisation¹³.

Part 2.2: Information to be published annually

24. Data covered by this section includes:

- local authority land (see paragraphs 26 and 27)
- grants to voluntary, community and social enterprise organisations (see paragraphs 28 and 29)
- organisation chart (see paragraph 30)
- trade union facility time (see paragraph 31)
- parking revenues (see paragraph 32)
- controlled parking spaces (see paragraph 33)
- senior salaries (see paragraphs 34 and 35)
- constitution (see paragraph 36)
- the pay multiple (see paragraphs 37 and 38).

25. The data and information in this section (2.2) must be published not less than annually and not later than one month after the year to which the data and information is applicable.

Local authority land

26. Local authorities must publish details of all land and building assets based on Office of Government Commerce guidance 08/05¹⁴. This includes:

- all service and office properties occupied or controlled by user bodies, both freehold and leasehold
- any properties occupied or run under Private Finance Initiative contracts
- all other properties they own or use, for example, hostels, laboratories, investment properties and depots
- garages unless rented as part of a housing tenancy agreement
- surplus, sublet or vacant properties
- undeveloped land

¹² A small or medium sized enterprise is defined as one which has fewer than 250 employees.

¹³ Non-governmental organisations that are value-driven and which principally reinvest their surpluses to further social, environmental or cultural objectives.

¹⁴ <https://www.epims.ogc.gov.uk/ProgrammeHub/public/DAO%20Letter%20Mandating%20e-PIMS.pdf?id=258687de-b5ce-4d28-9430-1e259c56897b>

- serviced or temporary offices where contractual or actual occupation exceeds 3 months and,
- all future commitments, for example under an agreement for lease, from when the contractual commitment is made.

However, there are some exclusions:

- social housing¹⁵
- rent free properties provided by traders (such as information booths in public places or ports)
- operational railways and canals
- operational public highways (but any adjoining land not subject to public rights should be included)
- assets of national security
- information deemed inappropriate for public access as a result of data protection and/or disclosure controls (eg. such as refuge houses).

27. For each land or building asset, the following information must be published together in one place:

- UniqueProperty reference number
- Unique asset identity - the local reference identifier used by the local body, sometimes known as local name or building block. There should be one entry per asset or user/owner (eg. on one site there could be several buildings or in one building there could be several users floors/rooms etc – where this is the case, each of these will have a separate asset identity). This must include the original reference number from the data source plus authority code
- name of the building/land or both
- street number or numbers - any sets of 2 or more numbers should be separated with the '-' symbol (eg. 10-15 London Road)
- street name – this is the postal road address
- postal town
- United Kingdom postcode
- easting and northing (geocoding in accordance with ISO 6709 Standard Representation for Geographic Point Location by Coordinates, usually a centre point of the asset location)
- whether the local authority owns the freehold or a lease for the asset and for whichever category applies, the local authority must list all the characteristics that apply from the options given below:

¹⁵ To avoid data protection issues it is recommended that the specific location details of social housing is not included in the published list.

for freehold assets:

- occupied by the local authority
- ground leasehold
- leasehold
- licence
- vacant.

for leasehold assets:

- occupied by the local authority
- ground leasehold
- sub leasehold
- licence.

for other assets:

- free text description eg. rights of way, access etc.
- whether or not the asset is land only (i.e. without permanent buildings) or it is land with a permanent building.

Grants to voluntary, community and social enterprise organisations

28. Local authorities must publish details of all grants to voluntary, community and social enterprise organisations. This can be achieved by either:

- tagging and hence specifically identifying transactions which relate to voluntary, community and social enterprise organisations within published data on expenditure over £500 or published procurement information or,
- by publishing a separate list or register.

29. For each identified grant, the following information must be published as a minimum:

- date the grant was incurred
- the time period for which the grant has been given
- the local authority department which awarded the grant
- the beneficiary
- summary of the purpose of the expenditure
- the amount.

Organisation chart

30. Local authorities must publish an organisation chart covering staff in the top three levels of the organisation¹⁶. The following information must be included for each member of staff included in the chart:

- grade
- job title
- local authority department and team
- whether permanent or temporary staff
- contact details
- salary in £5,000 brackets, consistent with the details published under paragraph 34
- salary ceiling (the maximum salary for the grade).

Trade union facility time

31. Local authorities must publish the following information on trade union facility time:

- total number (absolute number and full time equivalent) of staff who are union representatives (including general, learning and health and safety representatives)
- total number (absolute number and full time equivalent) of union representatives who devote at least 50 per cent of their time to union activity
- the names of all trade unions represented in the local authority
- a basic estimate of spending on unions as a percentage of the total pay bill (calculated as the number of full time equivalent days spent on union activities multiplied by the average salary divided by the total pay bill).

Parking revenues

32. Local authorities must already maintain accounts that include parking revenue data. They should already, therefore, collect and publish data on revenue collected from on-street parking, off-street parking and parking enforcement notices under The General Fund Revenue Account Outturn Guidance and the Department for Transport's statutory guidance to local authorities on the Civil Enforcement of Parking Contraventions under Traffic Management Act 2004. Local authorities must place a link on their website to these published data or place the data itself on its website.

Controlled parking spaces

33. Local authorities must publish the number of marked out controlled on and off-street parking spaces within their area, or an estimate of the number of spaces where controlled parking space is not marked out in individual parking bays or spaces.

¹⁶ This should exclude staff whose salary does not exceed £50,000.

Senior salaries

34. Local authorities are already required to publish, under the *Accounts and Audit (England) Regulations 2011* (Statutory Instrument 2011/817):

- the number of employees whose remuneration in that year was at least £50,000 in brackets of £5,000
- the name of each employee and details of their remuneration, for employees whose salary is at least £150,000
- details of remuneration and job title of certain senior employees whose salary is between £50,000 and £150,000.

35. In addition to this requirement, local authorities must place a link on their website to these published data or place the data itself on its website, together with a list of responsibilities (for example, the services and functions they are responsible for, budget held and number of staff) and details of bonuses and 'benefits in kind', for all employees whose salary exceeds £50,000. The key differences between the requirements under this Code and the regulations referred to above is the addition of a list of responsibilities and inclusion of bonus details for all senior employees whose salary exceeds £50,000.

Constitution

36. Local authorities are already required to make their Constitution available for inspection at their offices under section 9P of the Local Government Act 2000. Local authorities must also, under this Code, publish their Constitution on their website.

Pay multiple

37. Section 38 of the Localism Act 2011 requires local authorities to produce Pay Policy Statements, which should include the authority's policy on pay dispersion – the relationship between remuneration of chief officers and the remuneration of other staff. Guidance produced under section 40 of that Act¹⁷, recommends that the pay multiple is included in these statements as a way of illustrating the authority's approach to pay dispersion.

38. Local authorities must, under this Code, publish the pay multiple on their website, defined as the ratio between the highest paid salary and the median salary of the whole of the authority's workforce. The measure must:

- cover all elements of remuneration that can be valued (eg. all taxable earnings for the given year, including base salary, variable pay, bonuses, allowances and the cash value of any benefits-in-kind)
- the median earnings figure should be that of all employees of the local authority on a fixed date each year, coinciding with reporting at the end of the financial year

¹⁷ Openness and accountability in local pay: Guidance under Section 40 of the Localism Act (February 2012) - <https://www.gov.uk/government/publications/openness-and-accountability-in-local-pay-guidance>

- exclude changes in pension benefits, which due to their variety and complexity cannot be accurately included in a pay multiple disclosure.

Part 2.3: Method of publication

39. Public data should be published in a format and under a licence that allows open re-use, including for commercial and research activities, in order to maximise value to the public. The Open Government Licence published by the National Archives should be used as the recommended standard. Where any copyright concerns exist with public data these should be made clear. Data covered by Part 2 of this Code must be published in open and machine-readable formats.

Part 3: Information recommended for publication

40. Part 2 of this Code set out details of the minimum data that local authorities must publish. The government believes that in principle all data held and managed by local authorities should be made available to local people unless there are specific sensitivities to doing so. Therefore, it encourages local authorities to go much further in publishing the data they hold, recognising the benefits of sharing that data both for local people, more effective service delivery and better policy making. Part 3 of this Code sets out details of data that the government recommends local authorities publish.

41. The whole of Part 3 is recommended practice for parish councils with gross income or expenditure (whichever is the higher) exceeding £200,000.

Part 3.1: Information recommended for publication

42. Data covered by this section includes:

- expenditure data (see paragraph 43)
- procurement information (see paragraphs 44 and 45)
- local authority land (see paragraph 46 and 47)
- parking information (see paragraph 48)
- organisation chart (see paragraph 49)
- grants to voluntary, community and social enterprise organisations (see paragraph 50).

Expenditure data

43. It is recommended that local authorities go further than the minimum publication requirements set out in Part 2 and:

- publish information on a monthly instead of quarterly basis, or ideally, as soon as it becomes available and therefore known to the authority (commonly known as 'real-time' publication)
- publish details of all transactions that exceed £250 instead of £500. For each transaction the details that should be published remain as set out in paragraph 20
- publish all transactions on all corporate credit cards, charge cards and procurements, including those that are not a Government Procurement Card. For each transaction the details that should be published remain as set out in paragraph 21
- classify expenditure using the Chartered Institute of Public Finance and Accountancy Service Reporting Code of Practice codes to enable comparability between local authorities.

Procurement information

44. It is recommended that local authorities place on Contracts Finder¹⁸, as well as any other local portal, every invitation to tender or invitation to quote for contracts to provide goods and/or services with a value that exceeds £10,000. For each invitation, the details that should be published are the same as those set out in paragraph 22.

45. It is recommended that local authorities should go further than the minimum publication requirements set out in Part 2 and publish:

- information on a monthly instead of quarterly basis, or ideally, as soon as it is generated and therefore becomes available (commonly known as 'real-time' publication)
- every invitation to tender or invitation to quote for contracts to provide goods and/or services with a value that exceeds £500 instead of £5,000. The details that should be published are the same as those set out in paragraph 22
- all contracts in their entirety where the value of the contract exceeds £5,000¹⁹
- details of invitations to tender or invitations to quote that are likely to be issued in the next twelve months. The details that should be published are the same as those set out in paragraph 22
- details of the geographical (eg. by ward) coverage of contracts entered into by the local authority
- details of performance against contractual key performance indicators
- information disaggregated by voluntary and community sector category (eg. whether it is registered with Companies House, Charity or Charitable Incorporated Organisation, Community Interest Company, Industrial and Provident Society, Housing Association, etc).
- providers' registration numbers where the provider is from the voluntary or community sector.

Local authority land

46. It is recommended that local authorities should go further than the minimum publication requirements set out in Part 2 and publish information on a monthly instead of annual basis, or ideally, as soon as it becomes available and therefore known to the authority (commonly known as 'real-time' publication). It is also recommended that local authorities should publish all the information possible on Electronic Property Information Mapping Service.

47. It is further recommended that local authorities also go further than the minimum publication requirements set out in paragraph 27 by publishing, alongside them in one place, the following information:

¹⁸ Documentation for all procurements valued at over £10,000 is stored on Contracts Finder for public viewing as part of government's transparency commitment. <https://online.contractsfinder.businesslink.gov.uk/>

¹⁹ Where a contract runs into several hundreds of pages or more, a local authority should publish a summary of the contract or sections of the contract, if this would be more helpful to local people and businesses.

- the size of the asset measured in Gross Internal Area (m²) for buildings or hectares for land, in accordance with the Royal Institute of Chartered Surveyors Code of Measuring Practice. The Gross Internal Area is the area of a building measured to the internal face of the perimeter walls at each floor level. Local authorities using Net Internal Area (m²) should convert measurements to Gross Internal Area using appropriate conversion factors²⁰ and state the conversion factor used.
- the services offered from the asset using the services listed from the Effective Services Delivery government service function list <http://doc.esd.org.uk/FunctionList/1.00.html> (listing up to five main services)
- the reason for holding asset such as, it is occupied by the local authority or it is providing a service in its behalf, it is an investment property, it supports economic development (eg. provision of small businesses or incubator space), it is surplus to the authority's requirements, it is awaiting development, it is under construction, it provides infrastructure or it is a community asset
- whether or not the asset is either one which is an asset in the authority's ownership that is listed under Part 5 Chapter 3 of the Localism Act 2011 and/or an asset which the authority is actively seeking to transfer to the community
- total building operation (revenue) costs as defined in the Corporate value for money indicators for public services at <http://www.vfmindicators.co.uk/guidance/2010-11-Estates-Management.pdf>
- required maintenance - the cost to bring the property from its present state up to the state reasonably required by the authority to deliver the service and/or to meet statutory or contract obligations and maintain it at the standard. This should exclude improvement projects but include works necessary to comply with new legislation (eg. asbestos and legionella)
- functional suitability rating 1-4 using the scale:
 - good – performing well and operating efficiently (supports the needs of staff and the delivery of services)
 - satisfactory – performing well but with minor problems (generally supports the needs of staff and the delivery of services)
 - poor – showing major problems and/or not operating optimally (impedes the performance of staff and/or the delivery of services)
 - unsuitable – does not support or actually impedes the delivery of services
- energy performance rating as stated on the Display Energy Certificate under the Energy Performance of Buildings (Certificates and Inspections) (England and Wales) Regulations 2007.

²⁰ Local authorities are not expected to re-measure buildings. Research undertaken for the Scottish Government offers one method of converting Net Internal Area to Gross Internal Area and can be found at: <http://www.scotland.gov.uk/Resource/Doc/217736/0121532.pdf>

Parking information

48. It is recommended that local authorities should publish the number of free parking spaces available in its area which are provided directly by the local authority or an estimate of the number of spaces where free parking space is not marked out in individual parking bays or spaces.

Organisation chart

49. It is recommended that local authorities should go further than the minimum publication requirements set out in Part 2 and publish:

- charts including all employees in the local authority whose salary exceeds £50,000
- the salary band for each employee included in the chart(s)
- information about current vacant posts, or signpost vacancies that are going to be advertised in the future.

Grants to voluntary, community and social enterprise organisations

50. It is recommended that local authorities should go further than the minimum publication requirements set out in Part 2 and publish information on a monthly instead of annual basis where payments are made more frequently than a single annual payment, or ideally, as soon as the data becomes available and therefore known to the authority (commonly known as 'real-time' publication). It is further recommended that local authorities publish information disaggregated by voluntary and community sector category (eg. whether it is registered with Companies House, charity or charitable incorporated organisation, community interest company, industrial and provident society, housing association, etc); and publish providers' registration numbers where the provider is from the voluntary or community sector,

Part 3.2: Method of publication

51. The government endorses the five step journey to a fully open format:

One star	Available on the web (whatever format) but with an open license
Two star	As for one star plus available as machine-readable structured data (eg. Excel instead of an image scan of a table)
Three star	As for two star plus use a non-proprietary format (eg. CSV and XML)
Four star	All of the above plus use open standards from the World Wide Web Consortium (such as RDF and SPARQL21)
Five star	All the above plus links an organisation's data to others' data to provide context

52. Local authorities are recommended to publish data in three star formats where this is suitable and appropriate²¹, alongside open and machine-readable format, within six months of this Code being issued.

**XXXXX, a Senior Civil Servant in the Department for Communities and
Local Government**

Department for Communities and Local Government

XXXXX 2013

²¹ Statistical data, lists etc should be perfectly capable of being published in this format but others (eg. organisation charts) may be more difficult.

Appendix A: Table summarising all information to be published

Information title	Information which must be published	Information recommended for publication
<p>Expenditure exceeding £500</p>	<p>Quarterly publication</p> <p>Publish details of each individual item of expenditure that exceeds £500, including items of expenditure, consistent with Local Government Association guidance, such as:</p> <ul style="list-style-type: none"> • individual invoices • grant payments • expense payments • payments for goods and services • grants to third-party providers • grant in aid • rent • credit notes over £500 • transactions with other public bodies. <p>For each individual item of expenditure the following information must be published:</p> <ul style="list-style-type: none"> • date the expenditure was incurred • the local authority department which incurred the expenditure • the beneficiary • summary of the purpose of the expenditure • amount • merchant category (eg. computers, software. etc). 	<ul style="list-style-type: none"> • Publish information on a monthly instead of quarterly basis, or ideally, as soon as it becomes available and therefore known to the authority (commonly known as ‘real-time’ publication). • Publish details of all transactions that exceed £250 instead of £500 (same individual information items). • Classify expenditure using the Chartered Institute of Public Finance and Accountancy (CIPFA) Service Reporting Code of Practice codes to enable comparability between local authorities.
<p>Government Procurement Card</p>	<p>Quarterly publication</p> <p>Publish details of every transaction on a Government Procurement Card. For each transaction, the following details must be</p>	<p>Publish all transactions on all corporate credit cards, charge cards and procurements, including those that are not a Government</p>

Information title	Information which must be published	Information recommended for publication
transactions	<p>published:</p> <ul style="list-style-type: none"> • date of the transactions • the local authority department which incurred the expenditure • the beneficiary • amount • summary of the purpose of the expenditure • merchant category (eg. computers, software, etc). 	Procurement Card (same individual information items).
Procurement information	<p>Quarterly publication Publish details of every invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000. For each invitation, the following details must be published:</p> <ul style="list-style-type: none"> • title • description of goods and/or services sought • the start, end and review dates • the local authority department responsible. <p>Quarterly publication Publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000. For each contract, the following details must be published:</p> <ul style="list-style-type: none"> • reference number • title of agreement • the local authority department responsible • description of the goods and/or services being provided • supplier name and details • the sum to be paid over the length of the contract or the estimated annual spending or budget for the contract • the start, end and review dates 	<p>Place on Contracts Finder, as well as any other local portal, every invitation to tender or invitation to quote for contracts to provide goods and/or services with a value that exceeds £10,000.</p> <p>Publish:</p> <ul style="list-style-type: none"> • information on a monthly instead of quarterly basis, or ideally, as soon as it is generated and therefore becomes available (commonly known as ‘real-time’ publication) • every invitation to tender or invitation to quote for contracts to provide goods and/or services with a value that exceeds £500 instead of £5,000 • all contracts in their entirety where the value of the contract exceeds £5,000 • details of invitations to tender or invitations to quote that are likely to be issued in the next twelve months • details of the geographical (eg. by ward) coverage of contracts entered into by the

Information title	Information which must be published	Information recommended for publication
	<ul style="list-style-type: none"> • whether or not the contract was the result of an invitation to quote or a published invitation to tender • whether or not the supplier is a small or medium sized enterprise and/or a voluntary or community sector organisation. 	<p>local authority</p> <ul style="list-style-type: none"> • details of performance against contractual key performance indicators • information disaggregated by voluntary and community sector category (eg. whether it is registered with companies house, charity or charitable incorporated organisation, community interest company, industrial and provident society, housing association, etc). • providers' registration numbers where the provider is from the voluntary or community sector.
<p>Local authority land</p>	<p>Annual publication</p> <p>Publish details of all land and building assets based on Office of Government Commerce guidance 08/05. This includes:</p> <ul style="list-style-type: none"> • all service and office properties occupied or controlled by user bodies, both freehold and leasehold • any properties occupied or run under Private Finance Initiative contracts • all other properties they own or use, for example, hostels, laboratories, investment properties and depots • garages unless rented as part of a tenancy agreement • surplus, sublet or vacant properties • undeveloped land • serviced or temporary offices where contractual or actual occupation exceeds three months and • all future commitments, for example under an agreement for lease, from when the contractual commitment is made. <p>However, there are some exclusions:</p>	<p>Publish information on a monthly instead of annual basis, or ideally, as soon as it becomes available and therefore known to the authority (commonly known as 'real-time' publication).</p> <p>Publish the following additional information:</p> <ul style="list-style-type: none"> • the size of the asset measured in Gross Internal Area (m²) hectares, in accordance with the Royal Institute of Chartered Surveyors Code of Measuring Practice. The Gross Internal Area is the area of a building measured to the internal face of the perimeter walls at each floor level. Local authorities using Net Internal Area should convert measurements to Gross Internal Area using appropriate conversion factors • the services offered from the asset using

Information title	Information which must be published	Information recommended for publication
	<ul style="list-style-type: none"> • social housing • rent free properties provided by traders (such as information booths in public places or ports) • operational railways and canals • operational public highways (but any adjoining land not subject to public rights should be included) • assets of national security • information deemed inappropriate for public access as a result of data protection and/or disclosure controls (eg. such as refuge houses). <p>For each land or building asset, the following information must be published together in one place:</p> <ul style="list-style-type: none"> • Unique property reference number • Unique asset identity - the local reference identifier used by the local body, sometimes known as local name or building block. There should be one entry per asset or user/owner (eg. on one site there could be several buildings or in one building there could be several users floors/rooms etc – where this is the case, each of these will have a separate asset ID). This must include the original reference number from the data source plus authority code • name of the building/land or both • street number or numbers - any sets of 2 or more numbers should be separated with the '-' symbol (eg. 10-15 London Road) • street name – this is the postal road address • postal town • United Kingdom postcode 	<p>the services listed from the Effective Services Delivery government service function list http://doc.esd.org.uk/FunctionList/1.00.html (listing up to five main services)</p> <ul style="list-style-type: none"> • the reason for holding asset such as, it is occupied by the local authority or it is providing a service in its behalf, it is an investment property, it supports economic development (eg. provision of small businesses or incubator space), it is surplus to the authority's requirements, it is awaiting development, it is under construction, it provides infrastructure or it is a community asset • whether or not the asset is either one which is an asset in the authority's ownership that is listed under Part 5 Chapter 3 of the Localism Act 2011 or an asset which the authority is actively seeking to transfer to the community • total building operation (revenue) costs as defined in the corporate value for money indicators for public services at http://www.vfmindicators.co.uk/guidance/2010-11-Estates-Management.pdf • required maintenance - the cost to bring the property from its present state up to the state reasonably required by the authority to deliver the service and/or to meet statutory or contract obligations and maintain it at the standard. This should

Information title	Information which must be published	Information recommended for publication
	<ul style="list-style-type: none"> • easting and northing (geocoding in accordance with ISO 6709 Standard Representation for Geographic Point Location by Coordinates, usually a centre point of the asset location) • whether the local authority owns the freehold or a lease for the asset and for whichever category applies, the local authority must list all the characteristics that apply from the options given below: <ul style="list-style-type: none"> for freehold assets: <ul style="list-style-type: none"> ○ occupied by the local authority ○ ground leasehold ○ leasehold ○ licence ○ vacant for leasehold assets: <ul style="list-style-type: none"> ○ occupied by the local authority ○ ground leasehold ○ sub leasehold ○ licence for other assets: <ul style="list-style-type: none"> ○ free text description eg. rights of way, access etc • whether or not the asset is land only (without permanent buildings) or it is land with a permanent building. 	<ul style="list-style-type: none"> ○ exclude improvement projects but include works necessary to comply with new legislation (eg. asbestos and legionella) • functional suitability rating 1-4 using the scale: <ul style="list-style-type: none"> ○ good – performing well and operating efficiently (supports the needs of staff and the delivery of services) ○ satisfactory – performing well but with minor problems (generally supports the needs of staff and the delivery of services) ○ poor – showing major problems and/or not operating optimally (impedes the performance of staff and/or the delivery of services) ○ unsuitable – does not support or actually impedes the delivery of services • energy performance rating as stated on the Display Energy Certificate under the Energy Performance of Buildings (Certificates and Inspections) (England and Wales) Regulations 2007.
Grants to voluntary, community and social enterprise organisations	<p>Annual publication</p> <p>Publish details of all grants to voluntary, community and social enterprise organisations. This can be achieved by either:</p> <ul style="list-style-type: none"> • tagging and hence specifically identifying transactions which relate to voluntary, community and social enterprise organisations within published data on expenditure over £500 or published procurement information or, 	<ul style="list-style-type: none"> • Publish information on a monthly instead of annual basis where payments are made more frequently than a single annual payment, or ideally, as soon as the data becomes available and therefore known to the authority (commonly known as ‘real-time’ publication).

Information title	Information which must be published	Information recommended for publication
	<ul style="list-style-type: none"> • by publishing a separate list or register. <p>For each identified grant, the following information must be published as a minimum:</p> <ul style="list-style-type: none"> • date the grant was incurred • the time period for which the grant has been given • the local authority department which awarded the grant • the beneficiary • summary of the purpose of the expenditure • the amount. 	<ul style="list-style-type: none"> • information disaggregated by voluntary and community sector category (eg. whether it is registered with companies house, charity or charitable incorporated organisation, community interest company, industrial and provident society, housing association, etc). • providers' registration numbers where the provider is from the voluntary or community sector.
Organisation chart	<p>Annual publication</p> <p>Publish an organisation chart covering staff in the top three levels of the organisation. The following information must be included for each member of staff included in the chart:</p> <ul style="list-style-type: none"> • grade • job title • local authority department and team • whether permanent or temporary staff • contact details • salary in £5,000 brackets, consistent with the details published for Senior Salaries • salary ceiling (i.e. the maximum salary for the grade). 	<p>Local authorities should publish:</p> <ul style="list-style-type: none"> • charts including all employees in the local authority whose salary exceeds £50,000 • the salary band for each employee included in the chart(s) • information about current vacant posts, or signpost vacancies that are going to be advertised in the future.
Trade union facility time	<p>Annual publication</p> <p>Publish the following information:</p> <ul style="list-style-type: none"> • total number (absolute number and full time equivalent) of staff who are union representatives (including general, learning and health and safety representatives) • total number (absolute number and full time equivalent) of union representatives who devote at least 50 per cent of their time to union activity 	

Information title	Information which must be published	Information recommended for publication
	<ul style="list-style-type: none"> • the names of all trade unions represented in the local authority • a basic estimate of spending on unions as a percentage of the total pay bill (calculated as the number of full time equivalent days spent on union activities multiplied by the average salary divided by the total pay bill). 	
Parking revenues	<p>Annual publication</p> <p>Local authorities must place a link on their website to the following published data or place the data itself on its website:</p> <ul style="list-style-type: none"> • revenue collected from on-street and off-street parking • parking enforcement notices. 	
Controlled parking spaces	<p>Annual publication</p> <p>Publish the number of marked out controlled on and off-street parking spaces within their area, or an estimate of the number of spaces where controlled parking space is not marked out in individual parking bays or spaces.</p>	<p>Local authorities should publish the number of free parking spaces available in its area which are provided directly by the local authority or an estimate of the number of spaces where free parking space is not marked out in individual parking bays or spaces.</p>
Senior salaries	<p>Annual publication</p> <p>Local authorities must place a link on their website to the following data or must place the data itself on its website:</p> <ul style="list-style-type: none"> • the number of employees whose remuneration in that year was at least £50,000 in brackets of £5,000 • the name of each employee and details of their remuneration, for employees whose salary is at least £150,000 • details of remuneration and job title of certain senior employees whose salary is between £50,000 and £150,000 • a list of responsibilities (for example, the services and functions they are responsible for, budget held and number of staff) for all employees whose salary exceeds £50,000. 	

Information title	Information which must be published	Information recommended for publication
Constitution	Annual publication Local authorities must publish their Constitution on their website.	
Pay multiple	Annual publication Publish the pay multiple on their website defined as the ratio between the highest paid salary and the median salary of the whole of the authority's workforce. The measure must: <ul style="list-style-type: none"> • cover all elements of remuneration that can be valued (eg. all taxable earnings for the given year, including base salary, variable pay, bonuses, allowances and the cash value of any benefits-in-kind) • the median earnings figure should be that of all employees of the local authority on a fixed date each year, coinciding with reporting at the end of the financial year • exclude changes in pension benefits, which due to their variety and complexity cannot be accurately included in a pay multiple disclosure. 	

Appendix B: Detecting and preventing fraud

Tackling fraud is an integral part of ensuring that tax-payers money is used to protect resources for frontline services. The cost of fraud to local government is estimated at £2.1 billion a year. This is money that can be better used to support the delivery of front line services and make savings for local tax payers.

A culture of transparency should strengthen counterfraud controls. The Code makes it clear that fraud can thrive where decisions are not open to scrutiny and details of spending, contracts and service provision are hidden from view. Greater transparency, and the provisions in this Code, can help combat fraud.

Sources of support to tackle fraud include:

Fighting Fraud Locally, The Local Government Fraud Strategy

(https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/118508/strategy-document.pdf), was drafted by the National Fraud Authority and CIPFA (the Chartered Institute of Public Finance and Accountancy). The document calls for the adoption of a tougher approach to tackle fraud against local authorities. The strategy is part of a wider collaboration on counter fraud and is the local authority contribution to the national fraud strategy – *Fighting Fraud Together* (<https://www.gov.uk/government/publications/nfa-fighting-fraud-together>) which encompasses both the public and private sectors response to fraud in the UK.

Local authorities should use a risk management approach with strong internal control arrangements to reduce the risk of any payment fraud as a result of publishing public data. Local authorities should refer to the *Chartered Institute of Public Finance and Accountancy Red Book 2 – Managing the Risk of Fraud – Actions to Counter Fraud and Corruption* (http://www.cipfa.org/-/media/files/topics/fraud/cipfa_corporate_antifraud_briefing.pdf). The document sets out a step by step toolkit to tackling fraud: identifying and understanding your fraud risks and potential exposure to fraud loss; assessing current resilience to fraud; evaluating the organisation's ability to respond to potential or identified fraud; and developing a strategy. Developing an anti-fraud culture is an important part of improving resilience; the benefits of improving resilience to fraud include reduced exposure to fraud and an organisation that is better able to identify attempted frauds or vulnerabilities.

The National Fraud Authority have produced a guide on procurement fraud, *Procurement Fraud in the Public Sector*, (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/118460/procurement-fraud-public-sector.pdf) which deals with the whole process, from bidding during the pre-contract award phase through to false invoicing in the post-contract award phase.

There are some specific steps local authorities can take to prevent procurement fraud. These might include:

- Only accepting requests for changes to supplier standing data in writing.
- Seeking confirmation from the supplier that the requested changes are genuine, using contact details held on the vendor data file or from previous and legitimate

correspondence; and not contacting the supplier via contact details provided on the letter requesting the changes.

- Ensuring that there is segregation of duties between those who authorise changes and those who make them.
- Only authorising changes when all appropriate checks have been carried out with legitimate suppliers and only making the changes when the proper authorisations to do so have been given.
- Maintaining a suitable audit trail to ensure that a history of all transactions and changes is kept.
- Producing reports of all changes made to supplier standing data and checking that the changes were valid and properly authorised before any payments are made.
- Carrying out standard checks on invoices before making any payments.
- Regularly verifying the correctness of standing data with suppliers.