



Local Audit and Accountability Act 2014

2014 CHAPTER 2

PART 7

MISCELLANEOUS AND SUPPLEMENTARY

Miscellaneous

PROSPECTIVE

34 Best value inspections

Schedule 10 (best value inspections) has effect.

PROSPECTIVE

35 Examinations by the Comptroller and Auditor General

(1) After section 7 of the National Audit Act 1983 insert—

“7ZA Relevant authorities

- (1) The Comptroller and Auditor General may carry out examinations into the economy, efficiency and effectiveness with which relevant authorities have used their resources in discharging their functions.
- (2) An examination under this section must relate to—
 - (a) all relevant authorities, or
 - (b) particular descriptions of relevant authorities.
- (3) An examination under this section is to be carried out for the purposes of—

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- (a) ensuring that the use of resources by a department to which section 6 applies to fund relevant authorities represents an economical, efficient and effective use of those resources, or
 - (b) providing evaluation, commentary and advice of a general nature to all relevant authorities, or all relevant authorities of a particular description, as to the economy, efficiency and effectiveness with which they use their resources in discharging their functions.
- (4) An examination under this section may be combined with another examination under this Part.
- (5) This section does not entitle the Comptroller and Auditor General to question—
 - (a) the merits of the policy objectives of any relevant authority in respect of which an examination is carried out, or
 - (b) the merits of government policy.
- (6) Before carrying out an examination under this section, the Comptroller and Auditor General must consult—
 - (a) such associations or representatives of relevant authorities as the Comptroller and Auditor General thinks appropriate, and
 - (b) such other persons or bodies as appear to the Comptroller and Auditor General to be relevant to the examination proposed to be carried out.
- (7) Subsection (8) applies if the Comptroller and Auditor General—
 - (a) proposes to carry out an examination under this section, and
 - (b) considers that the work of the Auditor General for Wales is relevant to the examination.
- (8) Before carrying out the examination, the Comptroller and Auditor General must—
 - (a) consult the Auditor General for Wales, and
 - (b) take into account any relevant work done or being done by the Auditor General for Wales.
- (9) In deciding whether to carry out an examination under this section, and in carrying out such an examination, the Comptroller and Auditor General must have regard to any other relevant examination, inspection or research (by whatever name) that the Comptroller and Auditor General knows has been, is or is to be undertaken by other persons.
- (10) The Comptroller and Auditor General may publish the results of an examination under this section in such manner as the Comptroller and Auditor General considers appropriate.
- (11) In this Act “relevant authority” has the same meaning as in the Local Audit and Accountability Act 2014 (see section 2(1)), except that—
 - (a) the Common Council of the City of London is a relevant authority for the purposes of this Act only to the extent that it exercises functions to which that Act applies,
 - (b) a health service body within the meaning of that Act (see section 3(9)) is not a relevant authority for the purposes of this Act, and

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- (c) a chief constable within the meaning of that Act (see section 44(1)) or the Commissioner of Police of the Metropolis is not a relevant authority for the purposes of this Act.”
- (2) Section 8 (rights to obtain documents and information) of that Act is amended as follows.
- (3) In subsection (1) (right to access documents etc for purposes of examination under section 6 or 7), for “or 7” substitute “, 7 or 7ZA”.
- (4) In subsection (2) (application of subsection (1) rights)—
 - (a) at the beginning insert “ In the case of an examination under section 6 or 7, ”,
 - (b) after “control of” insert “ —(a) ”, and
 - (c) at the end insert “, or
 - (b) where the examination relates in whole or in part to the use of resources by the department, authority or body to fund a relevant authority, that relevant authority.”
- (5) After subsection (2) insert—
 - “(2A) In the case of an examination under section 7ZA, subsection (1) applies only to documents in the custody or under the control of—
 - (a) a relevant authority to which the examination relates, or
 - (b) where the examination is undertaken for a purpose within section 7ZA(3)(a), a department to which section 6 applies and which funds a relevant authority to which the examination relates.”

36 Disclosure of information

Schedule 11 (disclosure of information) has effect.

Commencement Information

- I1** S. 36 in force at 4.4.2014 for specified purposes by [S.I. 2014/900](#), art. 2(e)
- I2** S. 36 in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841](#), [art. 3\(v\)](#)

37 Social security references and reports

- (1) A local auditor may refer to the Secretary of State any matter arising from an audit under this Act if it appears that the matter may be relevant for the purposes of any of the functions of the Secretary of State relating to social security.
- (2) In section 139D(1) of the Social Security Administration Act 1992 (directions by Secretary of State following reports on social security matters)—
 - (a) in paragraph (b), for “to an authority under section 10(1) of the Audit Commission Act 1998 and to the Secretary of State under section 39 of that Act” substitute “ to the Secretary of State under section 37(1) of or paragraph 3 of Schedule 7 to the Local Audit and Accountability Act 2014 ”, and
 - (b) in paragraph (d) omit “section 38(7) of the Audit Commission Act 1998,”.
- (3) This section has effect until the coming into force of the repeal (by the Welfare Reform Act 2012) of section 139D of the Social Security Administration Act 1992.

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Commencement Information

I3 S. 37 in force at 1.4.2015 by S.I. 2015/841, art. 3(w)

38 Duty of smaller authorities to publish information

In section 2 of the Local Government, Planning and Land Act 1980 (duty of authorities to publish information)—

(a) after subsection (1) insert—

“(1A) This section also applies to an authority which—

- (a) is not within subsection (1) above;
 - (b) is not within section 4(4) below; and
 - (c) is, or is treated as, a smaller authority for the purposes of section 5 of the Local Audit and Accountability Act 2014 (modification of that Act in relation to smaller authorities).”,
- and

(b) after subsection (10) insert—

“(11) A code issued under this section applies to an authority within subsection (1A) above only in respect of information relating to a financial year during which the authority was within that subsection.

(12) A function under this section or section 3 below that is expressed to be exercisable by the Secretary of State is exercisable by the Secretary of State (and not the Welsh Ministers) in relation to a person or body that—

- (a) is within subsection (1A), and
- (b) exercises functions in relation to an area that is partly in England and partly in Wales.”

Commencement Information

I4 S. 38 in force at 18.6.2014 by S.I. 2014/1596, art. 2(b)

39 Code of practice on local authority publicity

(1) After section 4 of the Local Government Act 1986 insert—

“4A Power to direct compliance with code

(1) The Secretary of State may direct one or more specified local authorities in England to comply with a code issued under section 4 that applies to that authority or those authorities.

(2) A direction may require compliance with—

- (a) one or more specified provisions of a code, or
- (b) all of the provisions of a specified code.

(3) A direction may—

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- (a) specify the steps that an authority to which it is given must take to comply with it;
 - (b) specify the time within which such an authority must comply with it.
- (4) The Secretary of State may give a direction to an authority whether or not the Secretary of State thinks that the authority is complying with the code to which it relates.
- (5) Before giving a direction to an authority, the Secretary of State must give the authority notice in writing of the proposed direction.
- (6) The Secretary of State may not give a direction to an authority before the end of the period of 14 days beginning with the day on which notice under subsection (5) was given to it.
- (7) The authority may make written representations to the Secretary of State about the proposed direction within that period.
- (8) The Secretary of State may modify or withdraw a direction under this section by notice in writing to the authority or authorities to which it was given.
- (9) Subsections (5) to (7) apply to the modification or withdrawal of a direction as they apply to the giving of a direction, but as if—
 - (a) the reference to the proposed direction were to the proposed modification or proposal to withdraw the direction, and
 - (b) subsection (6) permitted the Secretary of State to withdraw the direction before the end of the 14 day period with the agreement of the authorities to which it applies.
- (10) In this section “specified” means specified in a direction under this section.

4B Power to make order requiring compliance with code

- (1) The Secretary of State may by order made by statutory instrument impose a duty on all local authorities in England, or all local authorities in England of a specified description, to comply with a code issued under section 4 that applies to those authorities.
- (2) An order under this section may impose a duty to comply with—
 - (a) one or more specified provisions of a code, or
 - (b) all of the provisions of a specified code.
- (3) An order under this section may—
 - (a) specify the steps that an authority to which the duty applies must take to comply with it;
 - (b) specify the time within which such an authority must comply with the duty.
- (4) The Secretary of State may make an order under this section which applies to an authority whether or not the Secretary of State thinks that the authority is complying with the code to which the order relates.
- (5) An order under this section—

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- (a) may make different provision for different cases or classes of case, including different provision for different descriptions of local authority;
 - (b) may make incidental, supplementary, consequential, transitional or transitory provision or savings.
- (6) A statutory instrument containing an order under this section may not be made unless a draft of the instrument has been laid before and approved by a resolution of each House of Parliament.
- (7) In this section “specified” means specified in an order under this section.”
- (2) In section 12(3) of that Act (extent), after “Part II” insert “, other than sections 4A and 4B,”.

40 Access to local government meetings and documents

- (1) The Secretary of State may by regulations make provision for and in connection with allowing persons—
- (a) to film, photograph or make sound recordings of proceedings at a meeting of a body to which this section applies, or of a committee or sub-committee of such a body;
 - (b) to use other means for enabling persons not present at such a meeting to see or hear proceedings at the meeting, as it takes place or later;
 - (c) to report or provide commentary on the proceedings at such a meeting, orally or in writing, so that the report or commentary is available, as the meeting takes place or later, to persons not present at the meeting.
- (2) Regulations under subsection (1) may, in particular, make provision—
- (a) for allowing persons to make available to the public or a section of the public using any medium (including the internet) things produced as a result of activities within that subsection;
 - (b) about the facilities to be made available by bodies to which the regulations apply to enable persons to carry on such activities;
 - (c) about the steps to be taken by persons before carrying on such activities;
 - (d) about the circumstances in which persons may not carry on such activities, including for enabling a person specified in the regulations to prevent them from doing so in the circumstances specified in the regulations.
- (3) The Secretary of State may by regulations make provision—
- (a) for requiring written records to be kept of decisions that are of a kind specified in the regulations and are taken by an officer of a body to which this section applies,
 - (b) with respect to the information that is to be included in those written records (including information as to the reasons for any decision);
 - (c) for requiring any such written records, or any documents connected with the decisions to which they relate, to be supplied or made available to members of the body, to the public or to other persons;
 - (d) for the creation of offences in respect of any rights or requirements conferred or imposed by the regulations.

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- (4) The Secretary of State may by regulations provide that any of the following may or must be given or made available by electronic means—
- (a) any notice which is required by the Public Bodies (Admission to Meetings) Act 1960, Part 5A of the Local Government Act 1972 (access to meetings and documents of certain authorities etc) or regulations under this section to be given by a body to which this section applies;
 - (b) any document relating to such a body which is required by that Part or those regulations to be open to inspection.
- (5) Regulations under this section may, in particular, amend or repeal any provision of—
- (a) the Public Bodies (Admission to Meetings) Act 1960,
 - (b) Part 5A or section 228 (inspection of documents) of the Local Government Act 1972, or
 - (c) section 58 of the Greater London Authority Act 1999 (application of Part 5A to the London Assembly).
- (6) Subject to subsections (7) and (8), this section applies to—
- (a) a district council,
 - (b) a county council in England,
 - (c) a London borough council,
 - (d) the London Assembly,
 - (e) the Common Council of the City of London in its capacity as a local authority or police authority,
 - [^{F1}(f) the London Fire Commissioner,]
 - (g) Transport for London,
 - (h) a joint authority established under Part 4 of the Local Government Act 1985,
 - (i) an economic prosperity board,
 - (j) a combined authority,
 - [^{F2}(ja) a sub-national transport body,]
 - [^{F3}(jb) a combined county authority,]
 - (k) a fire and rescue authority in England 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,
 - (l) a National Park authority for a National Park in England,
 - (m) the Broads Authority,
 - (n) the Council of the Isles of Scilly,
 - (o) a parish council, and
 - (p) a parish meeting.
- (7) In its application to subsection (1), subsection (6) is to be read as if it included a reference to an executive of an authority within paragraph (a), (b) or (c) of that subsection.
- (8) In its application to subsection (3), subsection (6) is to be read as if the reference in paragraph (d) to the London Assembly were to the Greater London Authority.
- (9) References in this section to a committee or sub-committee of a body include any committee or sub-committee of that body to which Part 5A of the Local Government Act 1972 applies or is treated as applying.

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- (10) References in this section to Part 5A of the Local Government Act 1972 include a reference to that Part as it applies to the London Assembly by virtue of section 58 of the Greater London Authority Act 1999.
- (11) In paragraph 4(2) of Schedule 12 to the Local Government Act 1972 (notice of meeting of principal council), for “Three clear days” substitute “ Five clear days ”.

Textual Amendments

- F1** S. 40(6)(f) substituted (31.1.2017 for specified purposes, 1.4.2018 in so far as not already in force) by [Policing and Crime Act 2017 \(c. 3\)](#), s. 183(1)(5)(e), [Sch. 2 para. 122\(2\)](#); [S.I. 2018/227](#), [reg. 4\(c\)](#)
- F2** S. 40(6)(ja) inserted (28.1.2016 for specified purposes, 28.3.2016 in so far as not already in force) by [Cities and Local Government Devolution Act 2016 \(c. 1\)](#), s. 25(2), [Sch. 5 para. 37\(2\)](#)
- F3** S. 40(6)(jb) inserted (26.12.2023) by [Levelling-up and Regeneration Act 2023 \(c. 55\)](#), s. 255(2)(c), [Sch. 4 para. 200](#) (with s. 247)

41 Council tax referendums

- (1) Chapter 4ZA of Part 1 of the Local Government Finance Act 1992 (referendums relating to council tax increases) is amended as follows.
- (2) In section 52ZG (arrangements for referendum on billing authority's council tax increase), after subsection (5) insert—
- “(5A) As soon as is reasonably practicable after determining that it is required to hold a referendum in relation to its relevant basic amount of council tax for the financial year, the billing authority must notify that fact in writing to any body that has issued a levy or a special levy to it for the financial year.”
- (3) In section 52ZH(1) (duty to inform Secretary of State of result of referendum), after “the Secretary of State” insert “ , and any body the authority was required to notify under section 52ZG(5A), ”.
- (4) Section 52ZK (major precepting authority's duty to notify billing authority of excessive council tax increase) is amended as follows.
- (5) After subsection (1) insert—
- “(1A) As soon as is reasonably practicable after determining that its relevant basic amount of council tax for the financial year is excessive, the major precepting authority must also notify the matters mentioned in subsection (1) in writing to any body that—
- (a) has issued a levy to it for the financial year, or
 - (b) in the case of the Greater London Authority, has issued a levy to any constituent body for the financial year.”
- (6) In subsection (2) (requirement for notification under section to include precept), for “this section” substitute “ subsection (1) ”.
- (7) In subsection (8) (requirement for Secretary of State to prescribe date by which notification under section must be made), for “this section” substitute “ subsection (1) ”.

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- (8) In section 52ZO(1) (duty to inform Secretary of State of result of referendum on precepting authority's excessive council tax increase), after “the Secretary of State” insert “, and any body the authority was required to notify under section 52ZK(1A),”.
- (9) Section 52ZX (meaning of relevant basic amount of council tax) is amended as follows.
- (10) In subsection (1) (billing authority's relevant basic amount of council tax), for paragraphs (a) and (b) (disregard of precepts and levies in calculation) substitute “the amount of any precepts—
 - (a) issued to it for the year by local precepting authorities, or
 - (b) anticipated by it in pursuance of regulations under section 41 above.”
- (11) In subsection (2) (relevant basic amount of council tax of major precepting authority other than county council or Greater London Authority) omit “a county council or”.
- (12) Omit subsection (3) (county council's relevant basic amount of council tax).
- (13) In subsection (4) (Greater London Authority's relevant basic amount of council tax), for paragraphs (a) and (b) substitute—
 - “(a) the amount calculated by it in relation to the year under section 88(2) of the Greater London Authority Act 1999 (referred to in this Chapter as the Greater London Authority's unadjusted relevant basic amount of council tax for the year), or
 - (b) any amount calculated by it in relation to the year under section 89(3) of that Act (referred to in this Chapter as the Greater London Authority's adjusted relevant basic amount of council tax for the year).”
- (14) Subsections (15) to (17) apply (and subsections (19) to (21) do not apply) if, in accordance with section 49(3), this section comes into force on the day on which this Act is passed.
- (15) Section 52ZC of the Local Government Finance Act 1992 (determination of whether council tax increase is excessive) applies with the following modifications to the determination of a set of principles for the financial year beginning with 1 April 2014.
- (16) The Secretary of State may, in particular, determine categories of authority for that financial year on the basis of whether an authority's relevant basic amount of council tax for the financial year beginning with 1 April 2013 would have been excessive if that amount for that year and for the immediately preceding financial year had been determined under section 52ZX of the Local Government Finance Act 1992 as amended by this section.
- (17) In subsection (3)(b) of section 52ZC the reference to an authority's relevant basic amount of council tax for the financial year immediately preceding the year under consideration is to the amount that would have been calculated by the authority for that year under section 52ZX of the Local Government Finance Act 1992 if the amendments made to it by this section had been in force for that year.
- (18) Subsections (19) to (21) apply (and subsections (15) to (17) do not apply) if this section comes into force on a day appointed by the Secretary of State by order under section 49(3).

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- (19) Section 52ZC of the Local Government Finance Act 1992 applies with the following modifications to the determination of a set of principles for the financial year beginning with 1 April 2015.
- (20) The Secretary of State may, in particular, determine categories of authority for that financial year—
- (a) on the basis of whether an authority's relevant basic amount of council tax for the financial year beginning with 1 April 2013 would have been excessive if that amount for that year and for the immediately preceding financial year had been determined under section 52ZX of the Local Government Finance Act 1992 as amended by this section,
 - (b) on the basis of whether an authority's relevant basic amount of council tax for the financial year beginning with 1 April 2014 would have been excessive if that amount for that year and for the immediately preceding financial year had been determined under that section as so amended, or
 - (c) on the basis set out in paragraph (a) and on the basis set out in paragraph (b).
- (21) In subsection (3)(b) of section 52ZC the reference to an authority's relevant basic amount of council tax for the financial year immediately preceding the year under consideration is to the amount that would have been calculated by the authority for that year under section 52ZX of the Local Government Finance Act 1992 if the amendments made to it by this section had been in force for that year.

PROSPECTIVE

42 Parish meetings: parish polls

- (1) In Part 3 of Schedule 12 to the Local Government Act 1972 (procedure in parish meetings), paragraph 18 is amended as follows.
- (2) Omit sub-paragraphs (4) to (6).
- (3) At the end insert—
 - “(7) A poll may be demanded before the conclusion of a parish meeting on any question arising at the meeting, subject to regulations made under sub-paragraph (8).
 - (8) The Secretary of State may by regulations make provision about polls consequent on parish meetings, in particular about—
 - (a) the questions arising at a meeting on which a poll may be demanded,
 - (b) the circumstances in which a poll may or must be taken (including provision as to the number of local government electors who must demand a poll for a poll to be taken), and
 - (c) the conduct of a poll.
 - (9) Regulations under sub-paragraph (8)(c) may apply any electoral enactment (with or without modifications) to polls consequent on parish meetings.
 - (10) In sub-paragraph (9) “electoral enactment” means an enactment which relates to elections or referendums.

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- (11) A statutory instrument containing regulations under sub-paragraph (8) is subject to annulment in pursuance of a resolution of either House of Parliament.”
- (4) In section 243 of that Act (computation of time and timing of elections, etc)—
- (a) in subsection (2) for “rules under paragraph 18 or” substitute “ regulations under paragraph 18 or rules under paragraph 34 ”,
 - (b) in subsection (4) before “rules” (in both places it occurs) insert “ regulations or ”, and
 - (c) in subsection (5) before “rules” (in both places it occurs) insert “ regulations or ”.

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