



Department for  
Communities and  
Local Government

# Local Government Transparency Code 2014

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# 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*'<sup>1</sup> 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 authorities should be made open and available to local people unless there are specific sensitivities to doing so. Annex A summarises the publication requirements for datasets covered by this Code.

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<sup>1</sup>[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/14855/Making\\_the\\_Code\\_of\\_Recommended\\_Practice\\_mandatory\\_-\\_consultation.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/14855/Making_the_Code_of_Recommended_Practice_mandatory_-_consultation.pdf)

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 Corruption<sup>2</sup>. Annex 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 in relation to authorities in England 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), the 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:

“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
- a London borough council

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[http://www.cipfanetworks.net/governance/documentation/default\\_view.asp?library=157&category=1255&content\\_ref=7550](http://www.cipfanetworks.net/governance/documentation/default_view.asp?library=157&category=1255&content_ref=7550)

- the Common Council of the City of London in its capacity as a local authority
- 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
- a waste disposal authority, i.e. an authority established under section 10 of the Local Government Act 1985, and
- an integrated transport authority for an integrated transport area in England.

“voluntary and community sector organisations” means a non-governmental organisation that are value-driven and which principally reinvests its surpluses to further social, environmental or cultural objectives.

“a social enterprise<sup>3</sup>” means a business that trades for a social and/or environmental purpose and is a business which:

- aims to generate its income by selling goods and services, rather than through grants and donations
- is set up to specifically make a difference, and
- reinvests the profits it makes for the purpose of its social mission.

“a small or medium sized enterprise” means an undertaking which has fewer than 250 employees.

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<sup>3</sup> <https://www.gov.uk/set-up-a-social-enterprise>

## 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' privacy<sup>4</sup>.
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. 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, the 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.

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<sup>4</sup>[http://www.ico.org.uk/for\\_organisations/data\\_protection/topic\\_guides/~media/documents/library/Data\\_Protection/Practical\\_application/anonymisation\\_code.ashx](http://www.ico.org.uk/for_organisations/data_protection/topic_guides/~media/documents/library/Data_Protection/Practical_application/anonymisation_code.ashx)

## 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 paragraphs 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 Part (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<sup>5</sup>. This includes items of expenditure<sup>6</sup>, consistent with Local Government Association guidance<sup>7</sup>, such as:

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

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

- date the expenditure was incurred
- local authority department which incurred the expenditure
- beneficiary

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<sup>5</sup> The amount should be, where possible, the net amount excluding recoverable Value Added Tax.

<sup>6</sup> Salary payments to staff normally employed by the local authority should not be included. However, local authorities should strongly consider publishing details of payments to individual contractors (e.g. individuals from consultancy firms, employment agencies, direct personal contracts etc) either here or under contract information.

<sup>7</sup> <http://www.local.gov.uk/practitioners-guides-to-publishing-data>

- summary of the purpose of the expenditure<sup>8</sup>
- amount<sup>9</sup>
- Valued Added Tax that cannot be recovered, and
- 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 transaction
- local authority department which incurred the expenditure
- beneficiary
- amount<sup>10</sup>
- Value Added Tax that cannot be recovered
- summary of the purpose of the expenditure, and
- 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<sup>11, 12</sup>. For each invitation, the following details must be published:

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

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<sup>8</sup> 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.

<sup>9</sup> Where possible, this should be the net amount excluding recoverable Value Added Tax. Where Value Added Tax cannot be recovered – or the source of the data being used cannot separate out recoverable Value Added Tax – then the gross amount should be used instead with a note stating that the gross amount has been used.

<sup>10</sup> Where possible, this should be the net amount excluding recoverable Value Added Tax. Where Value Added Tax cannot be recovered – or the source of the data being used cannot separate out recoverable Value Added Tax – then the gross amount should be used instead with a note stating that the gross amount has been used.

<sup>11</sup> The amount should be, where possible, the net amount excluding recoverable Value Added Tax.

<sup>12</sup> This includes contracts for staff who are employed via consultancy firms or similar agencies.

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<sup>13</sup>. For each contract, the following details must be published:

- reference number
- title of agreement
- local authority department responsible
- description of the goods and/or services being provided
- supplier name and details
- sum to be paid over the length of the contract or the estimated annual spending or budget for the contract<sup>14</sup>
- Value Added Tax that cannot be required
- start, end and review dates
- whether or not the contract was the result of an invitation to quote or a published invitation to tender, and
- whether or not the supplier is a small or medium sized enterprise and/or a voluntary or community sector organisation and where it is, provide the relevant registration number<sup>15</sup>.

## 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), and
- the pay multiple (see paragraphs 37 and 38).

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<sup>13</sup> The amount should be, where possible, the net amount excluding recoverable Value Added Tax.

<sup>14</sup> Where possible, this should be the net amount excluding recoverable Value Added Tax. Where Value Added Tax cannot be recovered – or the source of the data being used cannot separate out recoverable Value Added Tax – then the gross amount should be used instead with a note stating that the gross amount has been used.

<sup>15</sup> For example, this might be the company or charity registration number.

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<sup>16</sup>.

### **Local authority land**

26. Local authorities must publish details of all land and building assets including:

- 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
- 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, information about the following land and building assets are to be excluded from publication:

- social housing<sup>17</sup>
- 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, and
- 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:

- Unique Property Reference Number

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<sup>16</sup> In relation to parking revenues, where the local authority's annual accounts have not been finalised, the authority should publish estimates within one month after the year to which the data is applicable and subsequently publish final figures as soon as the authority's accounts are finalised.

<sup>17</sup> To avoid data protection issues it is recommended that the specific location details of social housing is not included in the published list.

- 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<sup>18</sup>
- 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:

*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<sup>19</sup>.

- whether or not the asset is land only (i.e. without permanent buildings) or it is land with a permanent building.

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<sup>18</sup> Local authorities should use the official postal address. Exceptionally, where this is not available, local authorities should use the address they hold for the asset.

<sup>19</sup> Where a local authority feels unable to verify rights of way information, for example, it should add a short narrative explaining why they are unable to identify and verify the information.

## **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 awarded
- time period for which the grant has been given
- local authority department which awarded the grant
- beneficiary
- beneficiary's registration number<sup>20</sup>
- summary of the purpose of the expenditure, and
- amount.

## **Organisation chart**

30. Local authorities must publish an organisation chart covering staff in the top three levels of the organisation<sup>21</sup>. 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, and
- salary ceiling (the maximum salary for the grade).

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<sup>20</sup> For example, this might be the company or charity registration number.

<sup>21</sup> This should exclude staff whose salary does not exceed £50,000.

## 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 duties
- names of all trade unions represented in the local authority, and
- 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 duties 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.

## Senior salaries

34. Local authorities are already required to publish, under the *Accounts and Audit (England) Regulations 2011* (Statutory Instrument 2011/817)<sup>22</sup>:

- the number of employees whose remuneration in that year was at least £50,000 in brackets of £5,000
- details of remuneration and job title of certain senior employees whose salary is at least £50,000, and
- employees whose salaries are £150,000 or more must also be identified by name.

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<sup>22</sup> These Regulations are to be replaced by Regulations made under the Local Accountability and Audit Act 2014.

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, the inclusion of bonus details for all senior employees whose salary exceeds £50,000 and publication of the data on the authority's website.

## **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 Act<sup>23</sup>, 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)
- use the median earnings figure as the denominator, which 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, and
- 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 or data ownership 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.

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<sup>23</sup> 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>

# 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.

## Part 3.1: Information recommended for publication

41. Data covered by this section includes:

- expenditure data (see paragraph 42)
- procurement information (see paragraphs 43, 44 and 45)
- local authority land (see paragraph 46 and 47)
- parking information (see paragraph 48 and 49)
- organisation chart (see paragraph 50)
- grants to voluntary, community and social enterprise organisations (see paragraphs 51 and 52), and
- fraud (see paragraph 53).

### **Expenditure data**

42. 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
- publish the total amount spent on remuneration over the period being reported on, and

- classify expenditure using the Chartered Institute of Public Finance and Accountancy Service Reporting Code of Practice to enable comparability between local authorities.

## Procurement information

43. It is recommended that local authorities place on Contracts Finder<sup>24</sup>, 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.

44. 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 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
- details of invitations to quote where there has not been a formal invitation to tender. 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 £5,000<sup>25</sup>
- company registration number at Companies House
- 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, and
- 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).

45. It is recommended that local authorities publish details of their existing waste collection contracts, in line with paragraph 23, at the point they first publish quarterly contract information under Part 2 of the Code.

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<sup>24</sup> 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/>

<sup>25</sup> 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.

## 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:

- size of the asset measured in Gross Internal Area (m<sup>2</sup>) 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 (m<sup>2</sup>) should convert measurements to Gross Internal Area using appropriate conversion factors<sup>26</sup> and state the conversion factor used
- 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)
- reason for holding asset such as, it is occupied by the local authority or it is providing a service on the authority's 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 (assets of community value) 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 using the scale:
  - good – performing well and operating efficiently (supports the needs of staff and the delivery of services)

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<sup>26</sup> 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>

- 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.

## **Parking information**

48. It is recommended that local authorities should publish the number of free parking spaces available in their areas 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.

49. It is recommended that local authorities should annually publish a breakdown of how they spend or use revenue from parking charges and enforcement activities.

## **Organisation chart**

50. 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 of the local authority whose salary exceeds £50,000
- the salary band for each employee included in the chart(s), and
- 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**

51. 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).

52. 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).

## Fraud

53. It is recommended that local authorities annually publish the following details of their counter fraud work:

- number of occasions they use powers under the Prevention of Social Housing Fraud (Power to Require Information)(England) Regulations 2014, or similar powers
- number of counter fraud staff employed by the authority
- amount spent by the authority on counter fraud work
- number of fraud cases investigated
- number of occasions on which fraud was identified, and
- monetary value of the fraud detected and recovered.

## Part 3.2: Method of publication

54. 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 SPARQL <sup>21</sup> )
Five star	All the above plus links an organisation's data to others' data to provide context

55. The Government recommends that local authorities publish data in three star formats where this is suitable and appropriate<sup>27</sup>, alongside open and machine-readable format, within six months of this Code being issued.

**Shehla Husain**  
**A Senior Civil Servant in the Department for Communities and Local Government**

**Department for Communities and Local Government**  
**1 May 2014**

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<sup>27</sup> Statistical data, lists etc should be capable of being published in this format but others (eg. organisation charts) may be more difficult.

# Annex A: Table summarising all information to be published

Information title	Information which must be published	Information recommended for publication
<p><b>Expenditure exceeding £500</b></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"> <li>• individual invoices</li> <li>• grant payments</li> <li>• expense payments</li> <li>• payments for goods and services</li> <li>• grants</li> <li>• grant in aid</li> <li>• rent</li> <li>• credit notes over £500</li> <li>• transactions with other public bodies.</li> </ul> <p>For each individual item of expenditure the following information must be published:</p> <ul style="list-style-type: none"> <li>• date the expenditure was incurred</li> <li>• local authority department which incurred the expenditure</li> <li>• beneficiary</li> <li>• summary of the purpose of the expenditure</li> <li>• amount</li> <li>• Value Added Tax that cannot be recovered</li> <li>• merchant category (eg. computers, software etc).</li> </ul>	<ul style="list-style-type: none"> <li>• 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)</li> <li>• Publish details of all transactions that exceed £250 instead of £500 (same individual information items)</li> <li>• Publish the total amount spent on remuneration over the period being reported on</li> <li>• Classify expenditure using the Chartered Institute of Public Finance and Accountancy Service Reporting Code of Practice to enable comparability between local authorities.</li> </ul>

Information title	Information which must be published	Information recommended for publication
<b>Government Procurement Card transactions</b>	<p>Quarterly publication Publish details of every transaction on a Government Procurement Card. For each transaction, the following details must be published:</p> <ul style="list-style-type: none"> <li>• date of the transaction</li> <li>• local authority department which incurred the expenditure</li> <li>• beneficiary</li> <li>• amount</li> <li>• Value Added Tax that cannot be recovered</li> <li>• summary of the purpose of the expenditure</li> <li>• merchant category (eg. computers, software etc).</li> </ul>	<p>Publish all transactions on all corporate credit cards, charge cards and procurements, including those that are not a Government Procurement Card (same individual information items).</p>
<b>Procurement information</b>	<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"> <li>• reference number</li> <li>• title</li> <li>• description of goods and/or services sought</li> <li>• start, end and review dates</li> <li>• local authority department responsible.</li> </ul> <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"> <li>• reference number</li> <li>• title of agreement</li> <li>• local authority department responsible</li> </ul>	<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"> <li>• 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)</li> <li>• every invitation to tender for contracts to provide goods and/or services with a value that exceeds £500 instead of £5,000</li> <li>• details of invitations to quote where there has not been a formal invitation to tender</li> <li>• all contracts in their entirety where the value of the contract exceeds £5,000</li> </ul>

Information title	Information which must be published	Information recommended for publication
	<ul style="list-style-type: none"> <li>• description of the goods and/or services being provided</li> <li>• supplier name and details</li> <li>• sum to be paid over the length of the contract or the estimated annual spending or budget for the contract</li> <li>• Value Added Tax that cannot be recovered</li> <li>• start, end and review dates</li> <li>• whether or not the contract was the result of an invitation to quote or a published invitation to tender</li> <li>• whether or not the supplier is a small or medium sized enterprise and/or a voluntary or community sector organisation and where it is, provide the relevant registration number.</li> </ul>	<ul style="list-style-type: none"> <li>• company registration number at Companies House</li> <li>• details of invitations to tender or invitations to quote that are likely to be issued in the next twelve months</li> <li>• details of the geographical (eg. by ward) coverage of contracts entered into by the local authority</li> <li>• details of performance against contractual key performance indicators</li> <li>• 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)</li> <li>• details of existing waste collection contracts, at the point they first publish quarterly contract information under Part 2 of the Code.</li> </ul>
<b>Local authority land</b>	<p>Annual publication</p> <p>Publish details of all land and building assets including:</p> <ul style="list-style-type: none"> <li>• all service and office properties occupied or controlled by user bodies, both freehold and leasehold</li> <li>• any properties occupied or run under Private Finance Initiative contracts</li> <li>• all other properties they own or use, for example, hostels, laboratories, investment properties and depots</li> <li>• garages unless rented as part of a housing tenancy agreement</li> </ul>	<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). It is also recommended that local authorities should publish all the information possible on Electronic Property Information Mapping Service.</p>

Information title	Information which must be published	Information recommended for publication
	<ul style="list-style-type: none"> <li>• surplus, sublet or vacant properties</li> <li>• undeveloped land</li> <li>• serviced or temporary offices where contractual or actual occupation exceeds three months</li> <li>• all future commitments, for example under an agreement for lease, from when the contractual commitment is made.</li> </ul> <p>However, there are some exclusions:</p> <ul style="list-style-type: none"> <li>• social housing</li> <li>• rent free properties provided by traders (such as information booths in public places or ports)</li> <li>• operational railways and canals</li> <li>• operational public highways (but any adjoining land not subject to public rights should be included)</li> <li>• assets of national security</li> <li>• information deemed inappropriate for public access as a result of data protection and/or disclosure controls (eg. such as refuge houses).</li> </ul> <p>For each land or building asset, the following information must be published together in one place:</p> <ul style="list-style-type: none"> <li>• Unique Property Reference Number</li> <li>• 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</li> <li>• name of the building/land or both</li> </ul>	<p>Publish the following additional information:</p> <ul style="list-style-type: none"> <li>• the size of the asset measured in Gross Internal Area (m<sup>2</sup>) 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 (m<sup>2</sup>) should convert measurements to Gross Internal Area using appropriate conversion factors and state the conversion factor used</li> <li>• the services offered from the asset, using the services listed from the Effective Services Delivery government service function list <a href="http://doc.esd.org.uk/FunctionList/1.00.html">http://doc.esd.org.uk/FunctionList/1.00.html</a> (listing up to five main services)</li> <li>• 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</li> <li>• whether or not the asset is either one which is an asset in the authority's ownership that is listed under Part 5</li> </ul>

Information title	Information which must be published	Information recommended for publication
	<ul style="list-style-type: none"> <li>• street number or numbers - any sets of 2 or more numbers should be separated with the '-' symbol (eg. 10-15 London Road)</li> <li>• street name – this is the postal road address</li> <li>• postal town</li> <li>• United Kingdom postcode</li> <li>• 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)</li> <li>• 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"> <li><i>for freehold assets:</i> <ul style="list-style-type: none"> <li>○ occupied by the local authority</li> <li>○ ground leasehold</li> <li>○ leasehold</li> <li>○ licence</li> <li>○ vacant</li> </ul> </li> <li><i>for leasehold assets:</i> <ul style="list-style-type: none"> <li>○ occupied by the local authority</li> <li>○ ground leasehold</li> <li>○ sub leasehold</li> <li>○ licence</li> </ul> </li> <li><i>for other assets:</i> <ul style="list-style-type: none"> <li>○ free text description eg. rights of way, access etc.</li> </ul> </li> </ul> </li> <li>• whether or not the asset is land only (without permanent buildings) or it is land with a permanent building.</li> </ul>	<p>Chapter 3 of the Localism Act 2011 (assets of community value) and/or an asset which the authority is actively seeking to transfer to the community</p> <ul style="list-style-type: none"> <li>• total building operation (revenue) costs as defined in the corporate value for money indicators for public services at <a href="http://www.vfmindicators.co.uk/guidance/2010-11-Estates-Management.pdf">http://www.vfmindicators.co.uk/guidance/2010-11-Estates-Management.pdf</a></li> <li>• 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)</li> <li>• functional suitability rating using the scale: <ul style="list-style-type: none"> <li>○ good – performing well and operating efficiently (supports the needs of staff and the delivery of services)</li> <li>○ satisfactory – performing well but with minor problems (generally supports the needs of staff and the delivery of services)</li> <li>○ poor – showing major problems and/or not operating optimally (impedes the performance off staff and/or the delivery of services)</li> <li>○ unsuitable – does not support or</li> </ul> </li> </ul>

Information title	Information which must be published	Information recommended for publication
		<p>actually impedes the delivery of services</p> <ul style="list-style-type: none"> <li>energy performance rating as stated on the Display Energy Certificate under the Energy Performance of Buildings (Certificates and Inspections) (England and Wales) Regulations 2007.</li> </ul>
<p><b>Grants to voluntary, community and social enterprise organisations</b></p>	<p>Annual publication 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"> <li>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,</li> <li>by publishing a separate list or register.</li> </ul> <p>For each identified grant, the following information must be published as a minimum:</p> <ul style="list-style-type: none"> <li>date the grant was awarded</li> <li>time period for which the grant has been given</li> <li>local authority department which awarded the grant</li> <li>beneficiary</li> <li>beneficiary's registration number</li> <li>summary of the purpose of the expenditure</li> <li>amount.</li> </ul>	<ul style="list-style-type: none"> <li>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).</li> <li>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).</li> </ul>

Information title	Information which must be published	Information recommended for publication
<b>Organisation chart</b>	<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"> <li>• grade</li> <li>• job title</li> <li>• local authority department and team</li> <li>• whether permanent or temporary staff</li> <li>• contact details</li> <li>• salary in £5,000 brackets, consistent with the details published for Senior Salaries</li> <li>• salary ceiling (the maximum salary for the grade).</li> </ul>	<p>Local authorities should publish:</p> <ul style="list-style-type: none"> <li>• charts including all employees in the local authority whose salary exceeds £50,000</li> <li>• the salary band for each employee included in the chart(s)</li> <li>• information about current vacant posts, or signpost vacancies that are going to be advertised in the future.</li> </ul>
<b>Trade union facility time</b>	<p>Annual publication</p> <p>Publish the following information:</p> <ul style="list-style-type: none"> <li>• total number (absolute number and full time equivalent) of staff who are union representatives (including general, learning and health and safety representatives)</li> <li>• total number (absolute number and full time equivalent) of union representatives who devote at least 50 per cent of their time to union duties</li> <li>• names of all trade unions represented in the local authority</li> <li>• 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).</li> </ul>	
<b>Parking revenues</b>	<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"> <li>• revenue collected from on-street and off-street parking</li> <li>• parking enforcement notices.</li> </ul>	<p>Local authorities should publish a breakdown of how they spend or use revenue from parking charges and enforcement activities.</p>

Information title	Information which must be published	Information recommended for publication
<b>Controlled parking spaces</b>	Annual publication 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.	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.
<b>Senior salaries</b>	Annual publication Local authorities must place a link on their website to the following data or must place the data itself on its website: <ul style="list-style-type: none"> <li>• the number of employees whose remuneration in that year was at least £50,000 in brackets of £5,000</li> <li>• details of remuneration and job title of certain senior employees whose salary is at least £50,000</li> <li>• employees whose salaries are £150,000 or more must also be identified by name.</li> <li>• 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.</li> </ul>	
<b>Constitution</b>	Annual publication Local authorities must publish their Constitution on their website.	
<b>Pay multiple</b>	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"> <li>• 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)</li> <li>• use the median earnings figure as the denominator, which</li> </ul>	

Information title	Information which must be published	Information recommended for publication
	<p>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</p> <ul style="list-style-type: none"> <li>• exclude changes in pension benefits, which due to their variety and complexity cannot be accurately included in a pay multiple disclosure.</li> </ul>	
<b>Fraud</b>		<p>Local authorities should publish annually the following details of their counter fraud work:</p> <ul style="list-style-type: none"> <li>• number of occasions they use powers under the Prevention of Social Housing Fraud (Power to Require Information)(England) Regulations 2014, or similar powers</li> <li>• number of counter fraud staff employed by the authority</li> <li>• amount spent by the authority on counter fraud work</li> <li>• number of fraud cases investigated</li> <li>• number of occasions on which fraud was identified, and</li> <li>• monetary value of the fraud detected and recovered.</li> </ul>

# Annex 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 counter-fraud 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](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](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](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.