

These notes refer to the Local Audit and Accountability Act 2014 (c.2) which received Royal Assent on 30 January 2014

LOCAL AUDIT AND ACCOUNTABILITY ACT 2014

EXPLANATORY NOTES

COMMENTARY

Part 6 – Data Matching

Paragraph 2: Mandatory provision of data

115. This paragraph enables a relevant minister to require the provision of data to conduct a data matching exercise. Sub-paragraph (2) sets out persons who may be required to provide data under this section. They are (a) relevant authorities (i.e. those authorities subject to audit), (b) English best value authorities (not subject to audit, for example a waste disposal authority) and (c) an NHS foundation trust.