



Local Audit and Accountability Act 2014

2014 CHAPTER 2

PART 7

MISCELLANEOUS AND SUPPLEMENTARY

Miscellaneous

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.”

Changes to legislation: Local Audit and Accountability Act 2014, Section 38 is up to date with all changes known to be in force on or before 01 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

Commencement Information

II S. 38 in force at 18.6.2014 by [S.I. 2014/1596](#), [art. 2\(b\)](#)

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Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing S.I. 2015/841 by [S.I. 2016/675 art. 2](#)