Local Authority Spending details

1. **Why Monmouthshire County Council (MCC) decided to publish spend data**
   a. One of Monmouthshire's values is openness and it is keen to demonstrate this value wherever it can. It is trying to embrace the Open Government agenda in a number of ways and publishing spend data is just one of these areas.
   b. The Leader of the Council and the Cabinet Member for Finance Performance and Improvement were keen for this piece of work to be undertaken to both promote openness and accountability
   c. They were keen to get a handle on the scope of the task along with any potential issues and constraints and so asked for this to be done.
   d. As English Authorities are required to do this, the topic was being discussed at user group meetings attended by our financial systems manager which raised awareness of the requirement and enabled us to learn from others experiences.

2. **Barriers faced in setting up**
   a. Over the years MCC has developed its general ledger coding to meet the requirements of the Authority. Whilst the data required was held within the system it was maintained in different elements of the system and as such a bespoke report needed to be written to extract the required data from the specific elements and piece them together. This required resources and skills to be prioritised and therefore meant that other development work on the system was delayed.
   b. To simplify the report writing and avoid having to change the report if the value limit of £500 changed, it was decided to ignore the limit and publish all spend data. This was felt to be a more open approach and all the data would be available for any FOI searches.
   c. The exclusions and redactions was quite a complex area. It required ensuring that the data was structured in such a way that these areas could be easily identified and automatically excluded or redacted. Where the data could not be easily identified these transactions were reviewed and where possible new recording requirements put in place. Input and feedback was sought from the Data Protection / Freedom of Information expert in the Authority to review the data (Generally 10,000 transactions per month) that we intended to publish. A cautious approach has been adopted in this area and in addition Suppliers are advised that supplier transaction details are published on our Website
   d. As the report was pulling data from various elements within the system it was important that the information published was complete so this required that the report was fully reconciled to the Financial System.
   e. Getting the web site page ready to publish the data was aided by working with another Authority to use their format which was clear, concise and easily understood.
   f. Initially there was a concern that resources would be needed to field calls from suppliers and others in relation to the data, however authorities publishing their data didn't report further queries to that already received under the Freedom of Information Act. Our experience has been the same.

g. Consideration was given to other establishments, where we hold their transactional information within our Creditor Ledger such as Schools etc., to ensure the various establishments were consulted about the publication of data relating to their spend.

h. Budget holders needed to be involved in the process:
   i. They were the officers who knew what the transaction / expenditure related to and could identify if there was a need to redact any of the details or provide further information.
   ii. They were also responsible for ensuring the transactions were coded correctly – miscoding could be very misleading to the reader.
   iii. The data extract was extended to include data that would assist budget holders in identifying the transactions they needed to review.
   iv. Managers role in reviewing the data prior to publication was identified
   v. A three month trial from January 2011 to March 2011 was run but not published so that the process could be tested and bedded in. To avoid managers ignoring or deleting the notifications, various transactions were highlighted to both amuse and cause controversy. This certainly gained some interest and raised some interesting questions

3. **On-going Financial and Practical Considerations**
   a. A check list has been built up over the months from experience and officers comments identifying transactions that:
      i. Fall outside the report parameters
      ii. Need to be redacted on a regular basis
      iii. Potentially need an explanation
   b. Data Protection
      i. Two reviews of the data are undertaken by two separate officers to ensure that any Supplier that appears to be a name is redacted.
   c. Fraud
      i. The Accounts Payable function has a number of checks to ensure that new Suppliers or changes to supplier details are authentic.
      ii. With more and more information being disclosed it will be easier for the fraudster.
   d. Petty Cash
      i. A review of the listing each month is done , to ensure that a reviewer cannot make out a location and value of Petty Cash – or determine a pattern
   e. Resource Commitment
      i. This is generally two days per month, but continuing to seek ways to make this more efficient.
   f. FOIs
      i. FOIs have not decreased