

Policy Brief

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Accessibility in Local Authority Finance



INTRODUCTION

In the past year, the crisis in local authority funding has become impossible to ignore. The stark increase in the number of councils issuing 'section 114 notices' between 2020 and 2024 has garnered significant media attention. Yet the lack of standard reporting requirements and formats has hindered efforts to understand how and why different councils are affected. This briefing is the outcome of a collaboration between Research for Action and the University of Sussex. It examines barriers to making local authority financial information accessible to members of the public and elected officials under conditions of austerity, strained council capacity, fragmented sources of finance, and lack of data standards. It is based on interviews with 26 councillors, council officers, academics, accountants, journalists and members of sector bodies.¹

KEY FINDINGS

Our key findings show that:

- even experienced researchers, accountants and councillors struggle to find and understand local authority financial information

Summary

- Accessible financial information is an essential part of ensuring local democracy.
- Councillors often lack training, expertise and time to scrutinize financial information and austerity has limited finance officers' ability to ensure financial information is accessible to elected officials and the electorate.
- We provide 12 recommendations for central and local government to improve accessibility of local authority financial information.

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- there are no standard formats for reporting financial information or publishing that information in machine-readable format
- councillors and in some cases council officers do not have the training and expertise required to understand, scrutinise and make decisions on the basis of local authority budgets and accounts
- austerity cuts to local authority finances have hit finance departments and officers do not have capacity to ensure financial information is accessible to elected officials and members of the public
- accessibility of financial information is often treated as a low priority and not recognised as a fundamental ingredient of public participation and effective democracy

KEY FINDINGS

- **Ensuring adequate funding for local authorities.** Over a decade of austerity has left councils under-staffed, and pressures on remaining finance staff restrict the ability to train councillors, provide them with timely information for scrutiny, and prepare accessible data for the public.
- **Making the new Local Audit Office responsible for local government financial data.** This would include making local authorities' financial data publicly and freely available with tools to enable comparison and enable oversight of the sector.
- **Making the new Local Audit Office responsible for creating a traffic light warning system for the financial health of local authorities.** This should be based on financial indicators that are timely and easy for the public to understand.
- **Introducing new data standards for local government to improve accessibility, potentially via a Local Government Finance Act.** This should include making financial information machine-readable where possible and using accessible file formats.
- **Creating a single repository of local government financial information.** A requirement for all councils to share the links to financial information in one place would make it easier for the public to access the information that is already published but not always easy to find.
- **Building on current data visualisation tools,** such as the Local Government Data Explorer, but make them more interactive and accessible to the public.
- **Mandating councils to attach a narrative report to their annual accounts.** This recommendation was previously made in the [Redmond Review](#) and would make council accounts more accessible to the wider public.
- **Mandating councils to use a standard e-invoicing format.** Already mandated in the EU, a standard e-invoice format would make it easier to summarise and analyse financial information.
- **Providing funding for local open data platforms.** This could happen on existing local authority level or come as part of the new strategic authorities created as part of English Devolution.
- **Supporting central government and civil society to produce interactive financial information platforms.** This would involve facilitating access to data and collaborating with other authorities and central government on data standards.
- **Providing greater support and training for councillors to enable better financial scrutiny.** This would allow councillors to provide genuine scrutiny of financial information and decision-making and foster a culture of healthy challenge within authorities.
- **Creating public resources to improve literacy around local government and local government finance.** This would help to strengthen democracy by building public capacity to access and understand budgets and accounts.

¹ See Edwards, M., Gilbert, P.R., & Malinen, F.J. 2025. *Openness & Democracy in Local Government: Making financial information accessible*. Research for Action. This research was supported by the University of Sussex KEI Fellowship 'Making Local Authority Budgets Accessible' (2025).