

# Assessment of compliance with the Code of Practice for Official Statistics

## Local Government Financial Statistics England

*(produced by the Department for  
Communities and Local Government)*

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### **About the UK Statistics Authority**

The UK Statistics Authority is an independent body operating at arm's length from government as a non-ministerial department, directly accountable to Parliament. It was established on 1 April 2008 by the *Statistics and Registration Service Act 2007*.

The Authority's overall objective is to promote and safeguard the production and publication of official statistics that serve the public good. It is also required to promote and safeguard the quality and comprehensiveness of official statistics, and good practice in relation to official statistics.

The Statistics Authority has two main functions:

1. oversight of the Office for National Statistics (ONS) – the executive office of the Authority;
2. independent scrutiny (monitoring and assessment) of all official statistics produced in the UK.

### **Contact us**

Tel: 0845 604 1857

Email: [authority.enquiries@statistics.gsi.gov.uk](mailto:authority.enquiries@statistics.gsi.gov.uk)

Website: [www.statisticsauthority.gov.uk](http://www.statisticsauthority.gov.uk)

UK Statistics Authority  
Statistics House  
Myddelton Street  
London EC1R 1UW

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## ASSESSMENT AND DESIGNATION

The *Statistics and Registration Service Act 2007* gives the UK Statistics Authority a statutory power to assess sets of statistics against the *Code of Practice for Official Statistics*.

Assessment will determine whether it is appropriate for the statistics to be designated as National Statistics.

Designation as National Statistics means that the statistics comply with the *Code of Practice*. The *Code* is wide-ranging. Designation can be interpreted to mean that the statistics: meet identified user needs; are produced, managed and disseminated to high standards; and are explained well.

Designation as National Statistics should not be interpreted to mean that the statistics are always correct. For example, whilst the *Code* requires statistics to be produced to a level of accuracy that meets users' needs, it also recognises that errors can occur – in which case it requires them to be corrected and publicised.

Assessment Reports will not normally comment further on a set of statistics, for example on their validity as social or economic measures. However, Reports may point to such questions if the Authority believes that further research would be desirable.

Assessment Reports typically provide an overview of any noteworthy features of the methods used to produce the statistics, and will highlight substantial concerns about quality. Assessment Reports also describe aspects of the ways in which the producer addresses the 'sound methods and assured quality' principle of the *Code*, but do not themselves constitute a review of the methods used to produce the statistics. However the *Code* requires producers to "seek to achieve continuous improvement in statistical processes by, for example, undertaking regular reviews".

The Authority may grant designation on condition that the producer body takes steps, within a stated timeframe, to fully meet the *Code's* requirements. This is to avoid public confusion and does not reduce the obligation to comply with the *Code*.

The Authority grants designation on the basis of three main sources of information:

- i. factual evidence and assurances by senior statisticians in the producer body;
- ii. the views of users who we contact, or who contact us, and;
- iii. our own review activity.

Should further information come to light subsequently which changes the Authority's analysis, it may withdraw the Assessment Report and revise it as necessary.

It is a statutory requirement on the producer body to ensure that it continues to produce the set of statistics designated as National Statistics in compliance with the *Code of Practice*.

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# 1 Summary of findings

## 1.1 Introduction

- 1.1.1 This is one of a series of reports<sup>1</sup> prepared under the provisions of the *Statistics and Registration Service Act 2007*<sup>2</sup>. The Act requires all statistics currently designated as National Statistics to be assessed against the Code of Practice for Official Statistics<sup>3</sup>. The report covers *Local Government Financial Statistics England*<sup>4</sup> and the *Local Government Finance Key Facts: England*<sup>5</sup> card, produced by the Department for Communities and Local Government (DCLG).
- 1.1.2 This report was prepared by the Authority's Assessment team, and approved by the Board of the Statistics Authority on the advice of the Head of Assessment.
- 1.1.3 Assessments of compendium publications against the Code of Practice relate to the processes involved in preparing the publication, rather than in producing the statistics that are included. Those sets of statistics will normally be subject to separate assessment. Designation of a compendium publication as National Statistics therefore means that the producer body has, for example: identified and met user needs in terms of the content of the publication; considered the appropriateness of each series for inclusion; and written appropriate commentary.

## 1.2 Decision concerning designation as National Statistics

- 1.2.1 The Statistics Authority judges that the statistics covered by this report are readily accessible, produced according to sound methods and managed impartially and objectively in the public interest, subject to any points for action in this report. The Statistics Authority confirms that the statistics published in *Local Government Financial Statistics (LGFS)* and *Local Government Finance Key Facts: England* are designated as National Statistics, subject to DCLG implementing the enhancements listed in section 1.5 and reporting them to the Authority by April 2011.

## 1.3 Summary of strengths and weaknesses

- 1.3.1 *LGFS* brings together a great deal of information in a clear and helpful way that makes an important but technical topic area accessible to the general reader. The tables, maps and charts are well presented with appropriate points highlighted in each chapter.
- 1.3.2 While statements about the quality and reliability of the statistics are included in the first releases in individual topic areas, *LGFS* itself does not provide an overview of data quality.

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<sup>1</sup> <http://www.statisticsauthority.gov.uk/assessment/assessment-reports/index.html>

<sup>2</sup> [http://www.opsi.gov.uk/Acts/acts2007/pdf/ukpga\\_20070018\\_en.pdf](http://www.opsi.gov.uk/Acts/acts2007/pdf/ukpga_20070018_en.pdf)

<sup>3</sup> <http://www.statisticsauthority.gov.uk/assessment/code-of-practice/index.html>

<sup>4</sup> <http://www.communities.gov.uk/publications/corporate/statistics/financialstatistics202010>

<sup>5</sup> <http://www.communities.gov.uk/publications/corporate/statistics/financekeyfacts2009>

1.3.3 Local government, as a supplier and user of the data, appears to be well represented in discussions with DCLG. There is less evidence of wider user engagement.

#### **1.4 Detailed recommendations**

1.4.1 The Assessment team identified some areas where it felt that DCLG could strengthen its compliance with the Code. Those which the Assessment team considers essential to enable designation as National Statistics are listed in section 1.5. Other suggestions, which would improve the statistics and the service provided to users but which are not formally required for their designation, are listed at annex 1.

#### **1.5 Requirements for designation as National Statistics**

<b>Requirement 1</b>	Take steps to develop a greater understanding of the use made of the statistics; publish the relevant information and assumptions and use them to better support the use of the statistics (para 3.2).
<b>Requirement 2</b>	Investigate the possibility of providing some comparable statistics for each country of the UK in chapter 1 of <i>LGFS</i> (para 3.12).
<b>Requirement 3</b>	Include an explanation in <i>LGFS</i> of the non-standard geographies used in London and how they differ from the statistical standard (para 3.13).
<b>Requirement 4</b>	Include information about the quality and reliability of the data in <i>LGFS</i> (para 3.21).
<b>Requirement 5</b>	Expand the Statement of Administrative Sources so that it covers all of the elements required in the Code (para 3.30).

## 2 Subject of the assessment

- 2.1 Annual publication of local authorities' income and expenditure dates back to 1861, in the form of Local Taxation Returns. *LGFS* was first published under its current title following the *Local Government Act 1933*. This required local authorities in England and Wales to make annual returns of income and expenditure and required the Minister to present an annual summary of that information to Parliament. These requirements were confirmed in Section 168 (4) of the *Local Government Act 1972*<sup>6</sup>.
- 2.2 In 1989, responsibility for local government finance in Wales passed to the former Welsh Office and *LGFS* consequently became a publication reporting only on England. A separate publication, *Welsh Local Government Financial Statistics*<sup>7</sup>, was established at that time and is now produced by the Welsh Assembly Government.
- 2.3 *LGFS* is a compendium publication. It provides a comprehensive overview of the system of local government finance operating in England, summarising a series of more detailed statistical releases<sup>8</sup> on sources of local government income, current and capital expenditure, workforce, pay and pensions. It also contains contextual material on the history and structure of local government, and its importance for the public finances and the economy as a whole. The current format results from a major review carried out in 2002 and from subsequent enhancements to improve the content, presentation and use of plain English.
- 2.4 *LGFS* and its related statistical releases are widely used within central government: for example in calculating formula grant<sup>9</sup>, setting fiscal policy and compiling the National Accounts. Local authorities account for around a quarter of public expenditure in England.
- 2.5 The *Key Facts* card consists of 18 tables of data in fold-out format and is distributed as a pocket reference throughout DCLG, local authorities and other bodies.
- 2.6 DCLG estimate that approximately 110 days of staff resource are required to produce *LGFS*.

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<sup>6</sup> [http://www.opsi.gov.uk/RevisedStatutes/Acts/ukpga/1972/cukpga\\_19720070\\_en\\_1](http://www.opsi.gov.uk/RevisedStatutes/Acts/ukpga/1972/cukpga_19720070_en_1)

<sup>7</sup> <http://wales.gov.uk/topics/statistics/publications/wlgf09/?lang=en>

<sup>8</sup> Two of these releases have been assessed: *Collection Rates for Council Tax and non-Domestic Rates in England*; and *Council Tax Levels Set by Local Authorities in England* (<http://www.statisticsauthority.gov.uk/assessment/assessment-reports/index.html>). The remainder cover capital expenditure and receipts (forecast, provisional and final outturn); revenue expenditure and financing (budget, provisional and final outturn); and the local government pension scheme.

<sup>9</sup> This is the main grant distributed to local authorities by DCLG. It consists of revenue support grant, redistributed national non-domestic rates and (where appropriate) police grant.



### 3 Assessment findings

#### Principle 1: Meeting user needs

**The production, management and dissemination of official statistics should meet the requirements of informed decision-making by government, public services, business, researchers and the public.**

- 3.1 Engagement with users of *LGFS* and the *Key Facts* card is primarily through the Finance sub group of the Central and Local Information Partnership<sup>10</sup> (CLIP-F). The group meets three times a year; it includes representatives from local and central government, the Local Government Association (LGA), Chartered Institute of Public Finance and Accountancy and other stakeholders. The LGA circulates papers to all Chief Financial Officers in local authorities in England. This group is an effective mechanism for consulting users about proposed changes to these statistics and has recently been consulted about alterations to the timetable for the production of one of the components of the compendium (*Collection Rates for Council Tax and non-Domestic Rates*).
- 3.2 For DCLG as a whole, other CLIP groups serve as the primary focus for consultation, but engagement with users is generally limited to CLIP, the British Urban and Regional Information Systems Association annual conferences and the newly formed Housing Statistics Network (established under the auspices of the Statistics User Forum and the Royal Statistical Society). The membership of the CLIP groups includes representatives of government departments who use the data. The Assessment Team did not find evidence of further user identification and engagement. As part of the designation as National Statistics, DCLG should take steps to develop a greater understanding of the use made of the statistics; publish the relevant information and assumptions and use them to better support the use of the statistics<sup>11</sup> (Requirement 1).
- 3.3 The planning of statistical activities in DCLG is currently decentralised to business areas. The absence of co-ordinated statistical planning arrangements limits the extent to which the views of the potential wider user-base are taken into account. However, in response to Assessment Reports 32 and 46, the Department has now drawn up a strategy for engaging with users to meet their statistical needs and has undertaken to publish a department-wide 'statistical plan' which will be subject to a formal public consultation.
- 3.4 There is a paragraph in the preface of *LGFS* about the importance and uses of the statistics. We suggest that this be expanded under a separate heading, perhaps drawing on the note for local authority staff that is already on DCLG's website<sup>12</sup> as well as the information gleaned from implementing Requirement 1.

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<sup>10</sup> [www.clip.local.gov.uk](http://www.clip.local.gov.uk)

<sup>11</sup> In relation to Principle 1 Practices 1, 2 and 5 of the Code of Practice.

<sup>12</sup> <http://www.local.odpm.gov.uk/finance/stats/data/noteydata.pdf>

## Principle 2: Impartiality and objectivity

**Official statistics, and information about statistical processes, should be managed impartially and objectively.**

- 3.5 DCLG presents the statistics in *LGFS* impartially and objectively, accompanied by neutral commentary. The extensive background information makes the statistics potentially accessible to a wide range of users.
- 3.6 DCLG has a corporate statistical policy for revisions and corrections<sup>13</sup>. This states that outputs that are subject to scheduled revisions will have a published revisions statement, and sets out the procedure that will be followed for unscheduled corrections.
- 3.7 DCLG publishes electronic copies of *LGFS* on its website free of charge. We understand that most copies of the print publication are also distributed free – for example to the local authorities who supply the data – and that sales are low. The cover price of the current edition is £30. Electronic and hard copies of the *Key Facts* card are available free of charge. DCLG does not charge for supplementary statistical services.
- 3.8 The statistics in *LGFS* are up to date at the time of publication, but the print and pdf format means that they are rapidly overtaken by more recent or corrected material published in the individual first releases. We suggest that DCLG include a message on the *LGFS* web page about the possibility of finding more recent statistics elsewhere on the website.

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<sup>13</sup> <http://www.communities.gov.uk/publications/corporate/statisticscompliance>

### **Principle 3: Integrity**

**At all stages in the production, management and dissemination of official statistics, the public interest should prevail over organisational, political or personal interests.**

- 3.9 No incidents of political pressures, abuses of trust or complaints relating to professional integrity, quality or standards were reported to or identified by the Assessment Team.

## Principle 4: Sound methods and assured quality

**Statistical methods should be consistent with scientific principles and internationally recognised best practices, and be fully documented. Quality should be monitored and assured taking account of internationally agreed practices.**

- 3.10 The processes involved in quality assuring the statistical first releases that feed into *LGFS* will be considered when these series are assessed. However, we were told that the quality of data returned by local authorities is generally good, especially in those areas that are subject to audit within the local authority itself. The categorisation of revenue expenditure is less accurate: local authorities are sometimes restricted by the way their functions – and hence finances – are organised: this may impact on the level of detail they can provide.
- 3.11 The forms on which revenue outturn data are collected from local authorities contain 1.1 million data items. These are examined by three or four staff in DCLG. The department applies systematic validation rules and believes that these measures are effective in picking up the majority of errors. Particular effort is concentrated on data items that are being collected for the first time. We were told that the current IT system is quite dated and, to some extent, restricts what can be done. A new IT system is being developed which will enable more checking of data on submission by local authorities.
- 3.12 DCLG informed us that much of the detailed breakdown of local government expenditure in England, Wales, Scotland and Northern Ireland cannot be aggregated to a UK level because of the different roles and responsibilities in the devolved administrations. A few of the charts in chapter 1 of *LGFS* illustrate local government expenditure, borrowing and debt in the context of the wider UK economy, but no country comparisons are given. As part of the designation as National Statistics, DCLG should investigate the possibility of providing some comparable statistics for each country of the UK<sup>14</sup> (Requirement 2). Not all the tables and charts in chapter 1 are clearly labelled to indicate whether they cover England or the UK. We suggest that this be done.
- 3.13 The maps and tables in *LGFS* do not reflect the statistical definition of inner and outer London and could therefore mislead users of other official statistics. The classification in *LGFS* stems from the *London Government Act 1963* and follows the boundary of the former Inner London Education Authority. We understand that for the purposes of the area cost adjustment<sup>15</sup>, outer London has since been split into eastern and western areas. As part of the designation as National Statistics, *LGFS* should include an explanation of the non-standard geographies used in London and how they differ from the statistical standard<sup>16</sup> (Requirement 3).

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<sup>14</sup> In relation to Principle 4 Practice 6 of the Code of Practice.

<sup>15</sup> This is used in the distribution of formula grant in order to reflect the relative cost of delivering services. It is largely determined by labour costs.

<sup>16</sup> In relation to Principle 4 Practice 6 of the Code of Practice.

## Principle 5: Confidentiality

**Private information about individual persons (including bodies corporate) compiled in the production of official statistics is confidential, and should be used for statistical purposes only.**

- 3.14 The data in *LGFS* and the *Key Facts* card are not private or confidential, and are published in aggregate form.
- 3.15 The arrangements for protecting the confidentiality of data collected by DCLG are published in the former Office of the Deputy Prime Minister's statement of compliance with the former National Statistics Code of Practice<sup>17</sup>. We suggest that this be updated to reflect the Code of Practice for Official Statistics and the current name of the department.

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<sup>17</sup> <http://www.communities.gov.uk/publications/corporate/statisticscompliance>

## **Principle 6: Proportionate burden**

**The cost burden on data suppliers should not be excessive and should be assessed relative to the benefits arising from the use of the statistics.**

- 3.16 The data for *LGFS* and its related statistical releases are extracted by local authorities from their accounting systems. The main cost burden arises when definitions or classifications change in ways that make it more time consuming to produce the required information. DCLG told us that such changes are always discussed with the CLIP-F. Local authorities sometimes find it easier to provide detailed extracts from their IT systems than to collate the data into the smaller number of categories needed by DCLG, so the number of data items provided is not necessarily a good guide to the burden imposed.
- 3.17 There is some duplication with data collected by the Department for Education and the Department of Health. Both these departments require more detail than DCLG, and DfE do not use the same definitions. DCLG told us that efforts are being made to resolve these issues. We suggest that this matter is brought to a conclusion in conjunction with the other departments.

## Principle 7: Resources

**The resources made available for statistical activities should be sufficient to meet the requirements of this Code and should be used efficiently and effectively.**

- 3.18 Statistical activity is not centralised within DCLG and planning is currently carried out in individual business areas although, as noted in paragraph 3.3, this will shortly be changing. There is no single budget covering all statistical activities and we have not seen any evidence of how expenditure is monitored against work programmes. Resource issues for new data collections or statistical outputs are currently considered by an Evidence Strategy Group. We understand that once it knows the outcome of the Comprehensive Spending Review, the Department will be setting up a formal quarterly business planning and prioritisation process. We suggest that DCLG review the total resources allocated to local government financial statistics and confirm that they are sufficient to meet the standards of the Code of Practice.
- 3.19 DCLG follows Government Statistical Service (GSS) recruitment processes and uses the GSS competency framework. It requires its statistical staff to undertake continuing professional development.

## Principle 8: Frankness and accessibility

**Official statistics, accompanied by full and frank commentary, should be readily accessible to all users.**

- 3.20 *LGFS* has well-designed maps, tables and charts. The commentary explains the history, structure and functions of local government and how it is financed. This makes a technical topic accessible to the general reader. Given the wealth of data and background information available in *LGFS*, we suggest that DCLG should signpost it from other areas of its website.
- 3.21 There is no information in *LGFS* about the strengths and limitations of the statistics, although the preface points out that there are quality statements in the individual first releases that feed into the volume. As part of the designation of National Statistics, *LGFS* should include information about the quality and reliability of the data<sup>18</sup> (Requirement 4).
- 3.22 There is a user need for both quarterly data and local authority level data. DCLG is testing a system that would provide the former and facilitate dissemination of the latter but, given current spending restrictions, it is not clear whether this will go ahead. Some local authority level data are published in the first releases, and DCLG informed us that further data are available on request once the relevant set of national figures has been published. We suggest that DCLG make this clear on the *LGFS* web page and in the publication itself.
- 3.23 *LGFS* includes a chapter about sources of local government income. Although grant income accounts for over 60 per cent of the total, *LGFS* provides relatively little information about how this is derived and devotes much more space to locally funded-income such as council tax. We suggest that *LGFS* includes more explanation of the way in which formula grant is distributed. This might, for example, include a map showing the areas that currently receive cost adjustments, shaded according to the level of adjustment received.
- 3.24 The tables and the data underlying the charts in *LGFS* are available from the website in Excel format.
- 3.25 Data going back to 2001 are accessible via DCLG's current website and its archive. Copies of the print publication are deposited in copyright libraries<sup>19</sup>.

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<sup>18</sup> In relation to Principle 8 Practice 1 of the Code of Practice.

<sup>19</sup> The British Library, the National Libraries of Scotland and Wales, and the University Libraries at Oxford, Cambridge and Trinity College Dublin.



## **Protocol 1: User engagement**

**Effective user engagement is fundamental both to trust in statistics and securing maximum public value. This Protocol draws together the relevant practices set out elsewhere in the Code and expands on the requirements in relation to consultation.**

3.26 The requirements for this Protocol are covered elsewhere in this report.

## Protocol 2: Release practices

**Statistical reports should be released into the public domain in an orderly manner that promotes public confidence and gives equal access to all, subject to relevant legislation.**

- 3.27 DCLG has a publications schedule on its website and pre-announces the release of statistics on the National Statistics Publication Hub. *LGFS* includes the names of the responsible statisticians.
- 3.28 No pre-release access is required for these publications as the data have already been published in individual first releases.

### **Protocol 3: The use of administrative sources for statistical purposes**

**Administrative sources should be fully exploited for statistical purposes, subject to adherence to appropriate safeguards.**

- 3.29 *LGFS* and the series of first releases from which it is drawn are ultimately derived from the data held on local authority financial systems. The team in DCLG works closely with its contacts in central and local government in order to ensure it has enough understanding of the data to present them in a sound statistical way.
- 3.30 DCLG has a Statement of Administrative Sources. This identifies the administrative data sources that are used to produce official statistics, and some other sources that have the potential to be so used. It does not cover the procedures that are followed to ensure that account is taken of the implications for official statistics when changes are contemplated; the arrangements for auditing the quality of the data; and arrangements for ensuring the security of statistical processes that draw on the data. As part of the designation as National Statistics, DCLG should expand its Statement of Administrative Sources so that it covers all of the elements required in the Code<sup>20</sup> (Requirement 5).

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<sup>20</sup> In relation to Protocol 3 Practice 5 of the Code of Practice.

## Annex 1: Suggestions for improvement

A1.1 This annex includes some suggestions for improvement to *Local Government Financial Statistics England*, produced by the Department for Communities and Local Government, in the interest of the public good. These are not formally required for designation, but the Assessment team considers that their implementation will improve public confidence in the production, management and dissemination of official statistics.

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|---------------------|---|
| <b>Suggestion 1</b> | Include a statement in <i>LGFS</i> about the importance and uses of the data, expanding on the paragraph currently in the preface (para 3.4).   |
| <b>Suggestion 2</b> | Include a message on the <i>LGFS</i> web page about the possibility of finding more recent statistics elsewhere on the website (para 3.8).  |
| <b>Suggestion 3</b> | Ensure that all the tables and charts in chapter 1 of <i>LGFS</i> are clearly labelled to indicate whether they cover England or the UK (para 3.12).  |
| <b>Suggestion 4</b> | Update the former Office of the Deputy Prime Minister's Statement of Compliance with the National Statistics Code of Practice to reflect the Code of Practice for Official Statistics and the current name of the department (para 3.15). |
| <b>Suggestion 5</b> | Agree a way forward with the Department for Education and the Department of Health that avoids duplicating the data collected from local authorities (para 3.17).   |
| <b>Suggestion 6</b> | Review the total resources allocated to local government financial statistics and confirm that they are sufficient to meet the standards of the Code of Practice (para 3.18).   |
| <b>Suggestion 7</b> | Signpost <i>LGFS</i> from other areas of the website (para 3.20).   |
| <b>Suggestion 8</b> | Make it clear on the <i>LGFS</i> web page and in the publication itself that local authority level data are available on request (para 3.22).   |
| <b>Suggestion 9</b> | Include more explanation in <i>LGFS</i> of the way in which formula grant is distributed (para 3.23).   |

## Annex 2: Summary of assessment process and users' views

A2.1 This assessment was conducted from May to July 2010.

A2.2 The Assessment Team – Ed Swires-Hennessy and Jill Barelli – agreed the scope of and timetable for this assessment with representatives of the Department for Communities and Local Government in May. The Written Evidence for Assessment was provided on 3 June. The Assessment Team subsequently met DCLG in July to review compliance with the Code of Practice, taking account of the written evidence provided and other relevant sources of evidence.

### Summary of users contacted, and issues raised

A2.3 Part of the assessment process involves our consideration of the views of users. We approach some known and potential users of the set of statistics, and we invite comments via an open note on the Authority's website. This process is not a statistical survey, but it enables us to gain some insights about the extent to which the statistics meet users' needs and the extent to which users feel that the producers of those statistics engage with them. We are aware that responses from users may not be representative of wider views, and we take account of this in the way that we prepare assessment reports.

A2.4 The Assessment Team received 5 responses from the user consultation. The respondents were grouped as follows:

DCLG	1
Devolved administration	1
Other government department	1
Local government	2

A2.5 Users were broadly satisfied that the data met their needs, although there were some requirements for more timely, quarterly or local authority level data. Users liked the background material in *LGFS* and the fact that it brings so much information together in one place. Two users reported that they make little or no use of the *Key Facts* card. Three of the five had engaged with the DCLG team and found them helpful. One suggested that the product should be promoted more widely.

### Key documents/links provided

Written Evidence for Assessment document  
Findings from the *LGFS* review in 2002



