

Transparency Code

This policy was formally adopted by

St Cleer Parish Council

on

22.01.2025

Review date: 22.01.2027

TRANSPARENCY CODE 2018 AS IT APPLIES TO ST CLEER PARISH COUNCIL

Taken from [The Good Councillors Guide on Finance and Transparency-2018](#) – *TRANSPARENCY CODE FOR SMALLER COUNCILS (UNDER £25K)*

Not amended -- only text highlight in **YELLOW has been added / changed from the template**

Council finances and provide taxpayers with a clear picture of council activities, spending, and governance. A new audit framework means that smaller authorities such as local councils with an annual turnover not exceeding £25,000 can exempt themselves from routine external audit from 2017/18. In its place, these councils are subject to the new transparency requirements laid out in the Code.

COMPLIANCE WITH THE CODE

The data and information specified in this Code must be published on a website which is publicly accessible and free of charge.

For example, this requirement could be achieved by publishing the data on the council's own website or that of the billing authority in its area. It could also be achieved by publication on a community or village website that has a section for the local council.

If the information is only displayed on the local notice boards then this is not sufficient to comply with the Code

– it is required to be available on a website.

The information should be published under separate headings as set out in the Code.

The provisions below apply to those councils with annual turnover not exceeding £25,000.

PUBLICATION OF EXPENDITURE

Smaller councils are required to publish annually the details of each individual item of expenditure above £100. Publishing a complete list of all expenditure transactions will meet this requirement, or alternatively a separate document of those items above £100 needs to be published. Information for each individual spending transaction above £100 rather than each item bought should be published.

For each item of expenditure above £100 the following information must be published:

- date expenditure was incurred,
- purpose of the expenditure;
- amount;
- VAT that cannot be recovered.

Councils should consider whether the Data Protection Act **2018** imposes any restrictions or constraints on publication that should be withheld from publication.

PUBLICATION OF END OF YEAR ACCOUNTS

Smaller councils must publish their statement of accounts according to the format included in the Annual Governance and Accountability Return form (the Annual Governance and Accountability

Return is covered in the external audit section of this guide). The relevant page of the completed Annual Governance and Accountability Return form will meet this requirement.

The statement of accounts must be approved and signed by the Responsible Financial Officer and the chairman of the meeting approving the statement of accounts. The statement of accounts must be accompanied by:

- copy of the bank reconciliation for the relevant financial year;
- explanation of any significant variances (e.g. more than 10-15%, over £200) in the statement of accounts between the current year and previous year;
- explanation of any differences between 'balances carried forward' and 'total cash and short term investments'

PUBLICATION OF ANNUAL GOVERNANCE STATEMENT

Councils must publish their annual governance statement according to the format included in the Annual Governance and Accountability Return form. The relevant page of the completed Annual Governance and Accountability Return form will meet this requirement.

The annual governance statement should be signed by the chairman of the meeting at which it was approved and the clerk of the council. Where the governance statement contains any negative responses, these should be explained fully, including how any weaknesses will be addressed.

PUBLICATION OF INTERNAL AUDIT

Councils must publish their annual internal audit report according to the format included in the Annual Governance and Accountability Return form. The internal audit report must be signed by the person who carried out the internal audit. The relevant page of the completed Annual Governance and Accountability Return form will meet this requirement, but should not be confused with the external auditor certificate and report.

If the internal audit report contains any negative response to the internal controls objectives, these should be explained fully, including how any weaknesses will be addressed. Where the response to any internal controls objectives is 'not covered', an explanation of when the most recent internal audit work was completed in this area and when it is next planned should be provided.

PUBLICATION OF LIST OF COUNCILLORS

RESPONSIBILITIES

Councils must publish a list of councillor or member responsibilities.

The list should include the following information:

- names of all councillors;
- committee membership and function (if chairman or vice-chairman) of each councillor;
- representation on external local public bodies (if nominated to represent the council) of each councillor

PUBLICATION OF LAND AND BUILDING ASSETS

Smaller local councils should publish details of all public land and building assets. Where this information is included in the council asset and liabilities register, this register may be published in its entirety or as an edited version displaying only public land and building assets

The following information should be published for each land and building asset:

- description (what it is, including size/acreage);
- location (address or description of location);
- owner/custodian, e.g. the council manages the land or asset on behalf of a local charity;
- date of acquisition (if known);
- cost of acquisition (or proxy value);
- present use

If no land and buildings are owned then it is useful to state this fact.

PUBLICATION OF MINUTES, AGENDAS, AND PAPERS OF FORMAL MEETINGS

Councils must publish the draft minutes from all formal meetings (i.e. full council, committee and sub-committee, meetings) not later than one month after the meeting has taken place. Even if the minutes have not been finalised the draft minutes should be published.

Councils must also publish meeting agendas, which are as full and informative as possible, and associated papers not later than three clear days before the meeting is taking place.