

TRANSPARENCY CODE FOR SMALLER AUTHORITIES

New Government legislation* now requires small parish councils (defined as those with those an annual turnover not exceeding £25,000) to publish certain information on a publicly-accessible website. In time (2017) this will replace the requirement for such councils to be externally audited; in the meantime we have to fulfil both sets of requirements!

The items to be published are as follows:

- All items of expenditure above £100 (these can be identified within the minutes of meetings as every item of expenditure, no matter how small, is formally approved)
- End of year accounts (this is part of the Annual Return currently sent to the External Auditor**)
- Annual governance statement (this is part of the Annual Return currently sent to the External Auditor)
- Internal Audit*** report (this is part of the Annual Return currently sent to the External Auditor)
- List of councillor responsibilities
- Details of public land or assets
- Minutes, agendas and meeting papers of formal meetings

Each agenda will be available at least three clear days prior to the meeting date. Minutes from that meeting will be approved by the Parish Council and signed-off at each subsequent meeting, therefore minutes taken at the meeting in January will be formally approved after the meeting in March. However there is now a requirement to publish draft minutes within a month of a meeting; these will be clearly labelled as such. Draft minutes will be removed from the website once the approved minutes are available.

*Transparency Code for Smaller Authorities, Department for Communities and Local Government, Dec 2014 (www.gov.uk)

** Grant Thornton

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If you have any questions please contact me.

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