

# Transparency Code for Brown Edge Parish Council

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## Introduction - Policy Context

This code is issued to meet the Government's desire to place more power into citizens' hands to increase democratic accountability. Transparency gives local people the tools and information they need to hold local public bodies to account.

The Local Audit and Accountability Act 2014 sets out a new audit framework for local public authorities which are currently covered by the Audit Commission regime. Under the new audit framework smaller authorities, including parish councils, internal drainage boards, charter trustees and port health authorities, with an annual turnover not exceeding £25,000 will be exempt from routine external audit. In place of routine audit, these smaller authorities will be subject to the new transparency requirements laid out in this Code. This will enable local electors and ratepayers to access relevant information about the authorities' accounts and governance.

The Government considers that publication of the items in this Code will provide the local electorate and ratepayers with a clear picture of the activities of these smaller authorities. Most of this information is already produced by the majority of smaller authorities with a turnover not exceeding £25,000, and the Government therefore considers that compliance with this Code will not place a significant burden on these authorities.

Parish Councils with a turnover of more than £25,000 and not falling into the larger council category will also be expected to conform with this guidance but is outside its legal framework.

**Brown Edge Parish council regards this code as the minimum standard of openness and the council must comply with these requirements as a matter of policy**

## Information which should be published

- all items of expenditure above £100
- end of year accounts
- annual governance statement
- internal audit report
- list of councillor or member responsibilities
- the details of public land and building assets
- Minutes, agendas and meeting papers of formal meetings

## Information to be published annually

The data and information that must be published: on the first occasion, not later than 1 July 2020, and thereafter, not less than annually and not later than 1 July in the year immediately following the accounting year to which it relates.

This is particularly important to enable local Government electors, council tax payers and ratepayers to scrutinise financial information so that they are able to exercise their rights to question and make objections to the auditor.

## All items of expenditure above £100

We shall publish the details of each individual item of expenditure above £100. Publishing a complete list of expenditure transactions will also meet this requirement. Expenditure information should be published for each individual spending transaction above £100 rather than each item bought.

For each individual item of expenditure above £100 (The threshold should be, where possible, the net amount excluding recoverable Value Added Tax For example, it is sufficient to group all items in a stationary order as one item of expenditure) the following information must be published:

- date the expenditure was incurred,
- summary of the purpose of the expenditure, (This could be the descriptor that authorities use in their accounting system providing it gives a clear sense of why the expenditure was incurred or what it purchased or secured for the local authority)
- amount,

Copies of all books, deeds, contracts, bills, vouchers, receipts and other related documents do not need to be published, but should remain available for inspection during the specified inspection period set out under regulation 14 of the Accounts and Audit (England) Regulations 2011, or under any equivalent regulations made under section 32 of the Local Audit and Accountability Act 2014. The right to inspect can be exercised on giving reasonable notice.

## End of year accounts

We will publish our statement of accounts according to the format included in the Annual Return form. Publication of the relevant page of the completed Annual 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 should be accompanied by:

- a copy of the bank reconciliation for the relevant financial year,
- an explanation of any significant variances (e.g. more than 10-15 percent, in line with proper practices) in the statement of accounts for the relevant year and previous year, and
- an explanation of any differences between 'balances carried forward' and 'total cash and short term investments', if applicable.

## Annual governance statement

We will publish our annual governance statement according to the format included in the Annual Return form. Publication of the relevant page of the completed Annual Return form will meet this requirement. The annual governance statement should be signed by the Chairman and Clerk of the authority.

Where the governance statement contains any negative responses, these should be explained fully, including how any weaknesses will be addressed. As referred to paragraphs 7 and 8, when publishing this information smaller authorities should consider whether the Data Protection Act 1998 imposes any restrictions or constraints on such publication and whether any of the information would fall within an exemption under the Freedom of Information Act 2000 and therefore could, or should, be withheld from publication.

## Internal audit report

We will publish the annual internal audit report according to the format included in the Annual Return form. Publication of the relevant page of the completed Annual Return form will meet this requirement. The internal audit report will be signed by the person who carried out the internal audit.

Where 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. When publishing this information smaller authorities should consider whether the Data

Protection Act 1998 imposes any restrictions or constraints on such publication and whether any of the information would fall within an exemption under the Freedom of Information Act 2000 and therefore could, or should, be withheld from publication.

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. If coverage is not required, an explanation stating why coverage is not needed should be provided.

## List of councillor or member responsibilities

We will publish a list of councillor or member responsibilities. The list should include the following information:

- names of all councillors or members of the authority,
- committee or board membership and function (if Chairman or Vice-Chairman) of each councillor or member, and
- representation on external local public bodies (if nominated to represent the authority or board) of each councillor or member.

## Details of public land and building assets

We will publish details of all public land and building assets. Where this information is included in the authority's asset and liabilities register, this register may be published in its entirety or as an edited version displaying only public land and building assets. .

When publishing the required data, parish councils, port health authorities and internal drainage boards should publish the following information in relation to each land and building asset:

- description (what it is, including size/acreage),
- location (address or description of location), For example, street number, street name, postal town and postcode; or map reference using Ordnance Survey grid reference
- owner/custodian, e.g. the authority or board manages the land or asset on behalf of a local charity,
- date of acquisition (if known),
- cost of acquisition (or proxy value), and
- present use.

## Information to be published more frequently than annually

### Minutes, agendas and papers of formal meetings

We will publish the draft minutes from all formal meetings (i.e. full council or board, committee and sub-committee meetings) not later than seven days after the meeting has taken place. These minutes should be signed at the next meeting. The draft minutes will be destroyed when approved.

We will also publish meeting agendas, which are as full and informative as possible, and associated meeting papers not later than three clear days before the meeting to which they relate is taking place.

### Method of publication

Public data should be as accurate as possible at first publication. While errors may occur, the publication of information should not be unduly delayed to rectify mistakes. Instead, publication should be used to help address any imperfections and deficiencies. The best way to achieve this is by having robust information management processes in place. Where errors in public data are discovered, or files are changed for other reasons (such as omissions), we will publish revised information making it clear where and how there has been an amendment.

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