

Curbridge and Lew Parish Council Transparency Code

February 2017

Information that should be published

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

Information to be published annually

The data and information in this part must be published not later than 1 July annually.

- All items of expenditure above £100
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 following information must be published:
 - a. date the expenditure was incurred,
 - b. summary of the purpose of the expenditure
 - c. amount
 - d. Value Added Tax that cannot be recovered.

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 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

Smaller authorities should publish their 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. a copy of the bank reconciliation for the relevant financial year,
- b. 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, a
- c. an explanation of any differences between 'balances carried forward' and 'total cash and short term investments', if applicable.

Annual governance statement

Smaller authorities should publish their 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 smaller authority.

Where the governance statement contains any negative responses, 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.

Internal audit report

Smaller authorities should publish their 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 should 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.

List of councillor or member responsibilities

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

- a. names of all councillors or members of the authority,
- b. committee or board membership and function (if Chairman or Vice-Chairman) of each councillor or member, and
- c. 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

Parish councils should 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.

Information to be published more frequently than annually

Minutes, agendas and papers of formal meetings

Minutes should be signed either at the meeting they were taken or at the next meeting.

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), smaller authorities should publish revised information making it clear where and how there has been an amendment.

The data and information specified in this Code must be published on a website which is publicly accessible free of charge. For example, one way that this requirement could be achieved could be by publishing the data on the smaller authority's website or that of the billing authority in its area.