

Review of Transparency Code for Smaller Authorities

Parish councils, internal drainage boards, charter trustees and port health authorities with an annual turnover not exceeding £25,000 should publish:

Information title	Information which should be published	AKPC method of compliance
All items of expenditure above £100	<p>Annual publication no later than 1 July in the year immediately following the accounting year to which it relates.</p> <p>Publish details of each individual item of expenditure.</p> <p>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.</p> <p>For each individual item of expenditure the following information must be published:</p> <ul style="list-style-type: none"> a. date the expenditure was incurred, b. summary of the purpose of the expenditure, c. amount, and d. Value Added Tax that cannot be recovered. 	All expenditure detailed in Minutes of Parish Council Meetings and summarised in the annual returns. All of these are published on the Website, in Abbtalk, the Village Magazine, and the Annual Report is printed and distributed with Abbtalk annually.
End of year accounts	<p>Annual publication no later than 1 July in the year immediately following the accounting year to which it relates.</p> <p>Publish signed statement of accounts according to the format included in the Annual Return form. It should be accompanied by:</p> <ul style="list-style-type: none"> 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 the statement of accounts for the relevant year and previous year, and c. an explanation of any differences between 'balances carried forward' and 'total cash and short term investments', if applicable. 	End of year accounts are published as described above
Annual governance statement	<p>Annual publication no later than 1 July in the year immediately following the accounting year to which it relates.</p> <p>Publish signed annual governance statement according to the format included in the Annual Return form.</p> <p>Explain any negative responses to governance statements, including how any weaknesses will be addressed.</p>	Annual Governance Statements are published on the Website

Internal audit report	Annual publication no later than 1 July in the year immediately following the accounting year to which it relates. Publish signed internal audit report according to the format included in the Annual Return form. Explain any negative response to the internal controls objectives, including how any weaknesses will be addressed. Explain any 'not covered' responses to internal controls objectives.	Internal Audit Reports are published on the website
List of councillor or member responsibilities	Annual publication of councillor or member responsibilities no later than 1 July in the year immediately following the accounting year to which it relates, including: a) names of all councillors or members, b) committee or board membership and function (if Chairman or Vice-Chairman), and c) representation on external local public bodies (if nominated to represent the authority or board).	All names are published on the website
Location of public land and building assets	Annual publication no later than 1 July in the year immediately following the accounting year to which it relates. Parish councils and port health authorities to publish details of all public land and building assets – either in its full asset and liabilities register or as an edited version.	All assets are published on the website
Minutes, agendas and papers of formal meetings	Publication of draft minutes from all formal meetings not later than one month after the meeting has taken place. Publication of meeting agendas and associated meeting papers not later than three clear days before the meeting to which they relate is taking place.	All meeting minutes are published as appropriate on the website