

WILCOT and HUISSH (with OARE) PARISH COUNCIL

TRANSPARENCY CODE OF CONDUCT

INTRODUCTION

Pursuant to s2 of the Local Government, Planning and Land Act 1980, in December 2014 the Government issued a Code of Recommended Practice for Parish Councils and other smaller authorities with a turnover not exceeding £25,000. Compliance with the Code will become mandatory in March 2015, with a view to these small Parish Councils becoming exempt from external audit after 1 April 2017, and also to increase democratic accountability.

1 Key Principles

That the Parish Council should publish:

- 1.1 A list of all items of expenditure above £100;
- 1.2 End of year accounts;
- 1.3 The Annual Governance Statement;
- 1.4 The internal audit report;
- 1.5 A list of Councillor responsibilities;
- 1.6 The details of public land and building assets;
- 1.7 Minutes, Agendas and meeting papers of formal meetings.

2 Timescales for Publication

The data and information must be published:

- 2.1 On the first occasion, not later than 1 July 2015;
- 2.2 Thereafter, not less than annually and not later than 1 July in the year immediately following the accounting year to which it relates.

3 Details of Information for Publication

- 3.1 A list of all items of expenditure above £100:
 - 3.1.1 Publishing a complete list of expenditure transactions will meet this requirement;
 - 3.1.2 Expenditure information should be published for each individual spending transaction above £100 rather than each item bought;
 - 3.1.3 For each individual item of expenditure above £100 the following information must be published:
 - 3.1.3.1 The date the expenditure was incurred;
 - 3.1.3.2 Summary of the purpose of the expenditure;
 - 3.1.3.3 Amount;
 - 3.1.3.4 Value Added Tax that cannot be recovered.
 - 3.1.4 Copies of books, deeds, contracts, bills, vouchers, receipts and other related documents do not need to be published but should remain available for inspection. The right to inspect can be exercised on giving reasonable notice.
- 3.2 End of Year accounts:
 - 3.2.1 The Statement of Accounts according to the format in the Annual Return Form must be published. Publication of the relevant page of the completed Annual Return form will meet this requirement;
 - 3.2.2 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;
 - 3.2.3 The Statement of Accounts should be accompanied by:
 - 3.2.3.1 A copy of the bank reconciliation for the relevant financial year;
 - 3.2.3.2 An explanation of any significant variances (e.g. more than 10-15%) in the statement of accounts for the relevant year and previous year;

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- 3.2.3.3 An explanation of any differences between 'balances carried forward' and 'total cash and short term investments', if applicable.
- 3.3 Annual Governance Statement:
 - 3.3.1 The Annual Governance Statement according to the format in the Annual Return Form must be published. Publication of the relevant page of the completed Annual Return form will meet this requirement;
 - 3.3.2 The Annual Governance Statement must be approved and signed by the Chairman and Clerk;
 - 3.3.3 Where the Governance Statement contains any negative responses, these should be explained fully, including how any weaknesses will be addressed:
 - 3.3.3.1 The Council should consider whether the Data Protection Act 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 and therefore could, or should, be withheld from publication.
- 3.4 Internal Audit Report;
 - 3.4.1 The Internal Audit report according to the format in the Annual Return Form must be published. Publication of the relevant page of the completed Annual Return form will meet this requirement;
 - 3.4.2 The internal audit report should be signed by the person who carried out the internal audit;
 - 3.4.3 Where the Internal Audit Report contains any negative responses to the internal controls objectives, these should be explained fully, including how any weaknesses will be addressed.
 - 3.4.3.1 The Council should consider whether the Data Protection Act 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 and therefore could, or should, be withheld from publication;
 - 3.4.3.2 Where the response to any internal control objectives is 'not covered' an explanation stating why coverage is not needed and/or when it is next planned should be provided.
- 3.5 List of Councillor Responsibilities:
 - 3.5.1 A list of Councillor or member responsibilities must be published. The list should include the following information:
 - 3.5.1.1 Names of all councillors or members;
 - 3.5.1.2 Committee or board membership and function (if Chairman or Vice-Chairman) of each councillor or member;
 - 3.5.1.3 Representation on external local public bodies (if nominated to represent the authority or board) of each councillor or member.
- 3.6 Details of public land and building assets:
 - 3.6.1 Details of all public land and building assets must be published. Where this information is included in the asset and liabilities register, this register must be published in its entirety or as an edited version displaying only public land and building assets;
 - 3.6.2 When publishing the required data, the following information relating to each land and building asset must be published:
 - 3.6.2.1 Description (what it is, including size/acreage);
 - 3.6.2.2 Location (address or description);

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- 3.6.2.3 Owner/Custodian (if it is owned or managed on behalf of another body e.g. charity);
 - 3.6.2.4 Date of acquisition, if known;
 - 3.6.2.5 Cost of acquisition, or proxy value;
 - 3.6.2.6 Present use.
- 3.7 Minutes, agendas and papers of formal meetings:
- 3.7.1 The draft minutes from all formal meetings (i.e. full council, committee and sub-committee meetings) must be published not later than one month after the meeting has taken place. These minutes should be signed either at the meeting they were taken or at the next meeting;
 - 3.7.2 Meeting Agendas, which are as full and informative as possible, and associated meeting papers must be published not later than three clear days before the meeting to which they relate is taking place.

4 Method of Publication

- 4.1 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.
- 4.2 The data and information specified in this code must be published on a website which is publicly accessible free of charge. This could be achieved by using the parish council website or that of the billing authority in the area.

This Policy was approved and adopted by the Parish Council at a Meeting held on 17 March 2015, and will be reviewed annually.

Signed by the Chairman: Dee Nix 17/03/2015

Annual Review: Signed by the Chairman:

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