

Transparency Code for Smaller Authorities

The Government has issued this Code to meet its 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 & Accountability Act 2014 sets out a new audit framework for local public authorities which were previously covered by the Audit Commission regime. Under the new audit framework smaller authorities, including parish meetings and parish councils 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 of the Code. This will enable local electors and ratepayers to access relevant information about the authorities' accounts and governance.

With effect from 2015, the Code requires smaller authorities to publish the following data and information at a website that is publicly accessible free of charge:

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

Little Wolford Parish Meeting has voluntarily published the greater part of this information for several years, and will continue to use its website to satisfy its obligations under the Transparency Code.

An agenda and associated meeting papers will be published at least three days in advance of each formal meeting, and draft minutes of each meeting will be published no later than one month after that meeting has taken place. The other information required, insofar as it is applicable to Little Wolford Parish Meeting, will be published annually and not later than 1 July in the year immediately following the accounting year to which it relates.

NOTE: Prior to the financial year commencing 1st April 2013, Little Wolford Parish Meeting did not levy a parish precept; consequently, no financial transactions took place and a 'nil return' was submitted each year to the auditor appointed by the Audit Commission.

*David Farman
Past Chairman, Little Wolford Parish Meeting*