

BRETtenham and KILVERSTONE PARISH COUNCIL **Transparency Code**

1. Brettenham and Kilverstone Parish Council, having an annual turnover of less than £25,000, is subject to the Government's Transparency Code for smaller authorities. As such, the following information will be published:
 - a. Items of expenditure above £100
 - b. End of year accounts
 - c. Annual governance statement
 - d. Internal audit report
 - e. List of Councillor responsibilities
 - f. Details of public land and building assets
 - g. Minutes, agendas and meeting papers of formal meetings

2. **Items of Expenditure above £100** The Council will report each individual spending transaction, as well as those over above £100, in its Financial Report at each formal Council meeting. This will then be recorded in the minutes of the meeting and include:
 - a. Date the expenditure was incurred
 - b. Summary of the purpose of the expenditure
 - c. Amount
 - d. Value Added Tax that cannot be recovered

3. **End of Year Accounts** The Council will publish its statement of accounts in the format of the Annual Return form. The statement of accounts will be approved and signed by the Responsible Financial Officer and the Chairman of the meeting approving the statement of accounts and counter signed by the Internal Auditor.

4. The Annual Return will 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
 - c. An explanation of any differences between 'balances carried forward' and 'total cash and short term investments', if applicable.

5. **Annual Governance Statement** The Council will include its annual governance statement in its Annual Return form. The annual governance statement will be signed by the Chairman, Clerk and Internal Auditor.

6. Where the governance statement contains any negative responses, these will be explained fully, including how any weaknesses will be addressed. When planning to publish this information, the Council will consider whether the Data Protection Act 1998 imposes any restrictions or constraints and whether any of the information would fall within an exemption under the Freedom of Information Act 2000 and should be withheld from publication.

7. **Internal Audit Report** The Council will publish its annual internal audit report in its Annual Return form. The internal audit will be undertaken by the Internal Auditor.

8. Where the Internal Audit report contains any negative responses, these will be explained fully, including how any weaknesses will be addressed. When planning to publish this information,

the Council will consider whether the Data Protection Act 1998 imposes any restrictions or constraints and whether any of the information would fall within an exemption under the Freedom of Information Act 2000 and not be published.

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

10. **List of Councillor Responsibilities** The Council will publish a list of councillor responsibilities. The list will include the following information:
 - a. Names of all Councillors
 - b. Committee membership and function of each Councillor
 - c. Representation on external local public bodies when a Councillor is nominated by the Council

11. **Details of Public Land and Building Assets** The Council 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 an edited version displaying only public land and building assets but will include:
 - a. Location (address or description of location)
 - b. Owner/custodian, e.g. the authority or board manages the land or asset on behalf of a local charity
 - c. Date of acquisition
 - d. Cost of acquisition (or proxy value)
 - e. Its present use.

12. Charter trustees will not be required to publish any land or asset information since they are not permitted to own either land or buildings under the Charter Trustees Order (1974) and therefore will not hold any relevant information.

13. **Minutes and Papers of Formal Meetings** The Council will publish the draft minutes from all formal meetings on its web site not later than one month after the meeting has taken place. These minutes will then be formally agreed by the Council, and signed, at the next meeting, after which they will no longer be considered as draft.

14. **Agendas** The Council will also publish meeting agendas not later than three clear days before the meeting.

15. **Method of publication** Public data will be as accurate as possible and if errors do occur, the publication of this information will be amended without undue delay.

16. The data and information specified in this Code will be published on the Council's website.

Code adopted: 20 May 15