



Salesbury Parish Council's Transparency Policy

Policy context

Smaller councils with an annual turnover not exceeding £25,000

The transparency code for smaller authorities came into effect on 1 April 2015. This code mandates that smaller councils with an annual turnover not exceeding £25,000 must publish specific financial and administrative information online, making it accessible to the public. The goal is to provide taxpayers with a clear understanding of the authority's activities, spending, and governance, thereby enhancing the community's ability to hold local public bodies accountable. Compliance is required for all parish and town councils with a turnover not exceeding £25,000.

Starting in April 2015, parish and town councils with an annual turnover not exceeding £25,000 must publish the following information online: All items of expenditure above £100, end-of-year accounts, annual governance statement, internal audit report, list of councillor or member responsibilities, details of public land and building assets, and minutes, agendas, and meeting papers of formal meetings.

Application

This policy is based on the Code issued by the Secretary of State for Communities and Local Government in exercise of his powers under section 2 of the Local Government, Planning and Land Act 1980 ("the 1980 Act"), as amended by section 38 of the Local Audit and Accountability Act 2014, to issue a code of recommended practice as to the publication of information by local authorities about the discharge of their functions and other matters which he considers to be related.

<https://www.gov.uk/government/publications/transparency-code-for-smaller-authorities/transparency-code-for-smaller-authorities>

This Code does not replace or supersede the existing legal framework for access to and re-use of public sector information provided by the Freedom of Information Act 2000 (as amended by the Protection of Freedoms Act 2012), Environmental Information Regulations 2004, the Re-use of Public Sector Information Regulations 2005 and Infrastructure for Spatial Information in the European Community (INSPIRE) Regulations 2009.

Part 1: Information to be published annually

The data and information in this part must be published not less than annually and not later than 1 July in the year immediately following the accounting year to which it relates. This is to enable local government electors, council-tax payers and ratepayers to scrutinise financial information so that they are able to exercise their rights to question and make objections to the auditor.

All items of expenditure above £100

Salesbury Parish Council will publish the details of each individual item of expenditure above £100. Publishing a complete list of expenditure transactions will also meet this requirement. 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:

- date the expenditure was incurred
- summary of the purpose of the expenditure
- amount

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 2011, 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 to the Clerk.

End of year accounts

Salesbury Parish Council will 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 Chair of the meeting approving the statement of accounts.

The statement of accounts should be accompanied by:

- a copy of the bank reconciliation for the relevant financial year
- an explanation of any significant variances (e.g. more than 10 to 15%, in line with proper practices) in the statement of accounts for the relevant year and previous year
- an explanation of any differences between 'balances carried forward' and 'total cash and short-term investments', if applicable

Annual governance statement

Salesbury Parish Council will 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 Chair and Clerk of Salesbury Parish Council.

Where the governance statement contains any negative responses, these should be explained fully, including how any weaknesses will be addressed. When publishing this information Salesbury Parish Council will 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

Salesbury Parish Council will 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 Salesbury Parish Council will 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.

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

List of councillor or member responsibilities

Salesbury Parish Council will publish a list of councillor or member responsibilities.

The list should include the following information:

- names of all Councillors of Salesbury Parish Council
- Committee membership and function (if Chairman or Vice-Chairman) of each Councillor – NB Salesbury Parish Council does not currently have any committees
- representation on external local public bodies (if nominated to represent the authority or board) of each Councillor

Details of public land and building assets

Parish councils and port health authorities should publish details of all public land and building assets.

Salesbury Parish Council does not own any land or building assets

Part 2: Information to be published more frequently than annually

The data and information referred to in this part must be published not later than the occasions specified in each paragraph.

Minutes, agendas and papers of formal meetings

Salesbury Parish Council will publish the draft minutes from all formal meetings (i.e. full council, committee and sub-committee meetings). We will strive to do this not later than one month after the meeting has taken place. These minutes will be presented and signed at the next meeting.

Salesbury Parish Council will also publish 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.

Part 3: Method of publication

Salesbury Parish Council believes that public data should be as accurate as possible at first publication. While errors may occur, the publication of information should not be unduly delayed in order 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), Salesbury Parish Council will strive to 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.

Salesbury Parish Council's website is www.salesburypc.org.uk

Alternatively, please contact the Clerk.

Policy adopted :

Review due :