

Transparency code and publishing policy

Policy context

The Local Audit and Accountability Act 2014 sets out a new audit framework for smaller local public authorities including parish councils (i.e. those with an annual turnover not exceeding £25,000). Such authorities are subject to the new transparency requirements laid out in the Transparency Code.

Policy objectives

Transparency enables local electors and ratepayers to easily access relevant information about the authorities' accounts and governance, providing a clear picture of the activities of the authority in its execution of duties and administration of public funds.

Data protection

Coughton Parish Council will implement local transparency in a way that complies with the Data Protection Act 1998. The Data Protection Act 1998 does not restrict or inhibit information being published naming Councillors, council officers, suppliers or contractors because of the public interest in accountability and transparency in the spending of public money.

Commercial contracts entered into by the Council will require a clause to the effect that the disclosure of data in compliance with this Code is accepted.

Information to be published annually

No later than 1st July each year in the year immediately following the accounting year to which it relates.

The End of year Accounts will be presented for approval at the first meeting following the end of the financial year. They will be approved and signed by the Responsible Financial Officer and the Chairman of that meeting.

1. A table of bank reconciled payments and receipts for the financial year

This will show date of expenditure; summary of the purpose of expenditure; amount; Value Added Tax that cannot be recovered.

2. Statement of accounts, being the end of year accounts summary

This will follow the format of the previously used Annual Return form, and be accompanied by an explanation of any differences between 'balances carried forward' and 'total cash and short term investments', if applicable.

3. Annual governance statement

This will follow the format of the previously used Annual Return form. Where the governance statement contains any negative responses, these will be explained fully, including how any weaknesses will be addressed.

4. Internal audit report

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 will be explained fully, including how any weaknesses will be addressed. 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 will be provided. If coverage is not required, an explanation stating why coverage is not needed will be provided.

5. List of Councillor responsibilities

This will include the names of all councilors, their area of responsibility or committee membership and function (if Chairman or Vice- Chairman) and details of roles on external local public bodies if applicable.

6. Details of public land, buildings and other assets

This will be the Council's current asset and liabilities register, giving address or description of location, whether owner or /custodian (e.g. if the authority or board manages the land or asset on behalf of a local charity); date of acquisition (if known); cost of acquisition (or proxy value), and present use.

The public right to inspect

Copies of all books, deeds, contracts, bills, vouchers, receipts and other related documents will not be published, but will remain available for inspection **during the specified inspection period** which will be notified alongside publication of the annual accounts (in compliance with regulation 14 of the Accounts and Audit (England) Regulations 2016, or under any equivalent regulations made under section 32 of the Local Audit and Accountability Act 2014). **The public right to inspect can be exercised on giving reasonable notice.**

Information to be published more frequently

Minutes, agendas and papers of formal meetings

1. Agendas

Meeting agendas, as full and informative as possible, along with associated meeting papers will be published not later than three clear days before the meeting to which they relate is taking place.

2. Minutes

Draft minutes from all formal meetings will be published no later than one month after the meeting has taken place. These minutes will be signed at the next meeting.

Method of publication

The data and information specified in this Code will be fully published on the Council's website which is publicly accessible free of charge. Abridged versions and notifications will also be published on the Council's notice board, located at the School gates.

Every attempt will be made to ensure that all data published is as accurate as possible at first publication. Should errors be discovered, or files changed for other reasons (such as omissions), revised information will be published, making it clear where and how there has been an amendment.

Policy Review

This policy will be reviewed at least annually by the Clerk. Any advisable additions or revisions will be put before the council for consideration at the Annual General Meeting.

