**SUTTON HEATH PARISH COUNCIL**

 **Transparency Code**

**Introduction**

**Policy Context**

1. This code is published to meet the government’s desire to place more power into citizen’s hands to increase democratic accountability. Transparency gives local people the tools and information they need to hold public bodies to account.
2. The Local Audit and Accountability Act 2014 sets out a new audit framework for parish councils previously covered by the Audit Commission regime. Under the new audit framework parish councils with an annual turnover not exceeding £25,000 will be exempt from routine external audit. In place of routine audit, the parish council is subject to the new transparency requirements presented in this document. This will enable local electors and ratepayers to access relevant information about the council’s accounts and governance.
3. The government considers that publication of the items in this document will provide the local electorate and ratepayers with a clear picture of the activities of the parish council.

**Application**

1. This document is written under directions of 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, as amended by Section 38 of the Local Audit and Accountability ACT 2014, to publish a of recommended practice of information by local authorities about the discharge of their functions and other matters which he considers to be related.
2. This document 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 Freedom Act 2012, and the Environmental Information Regulations 2004, the Re-use of Public Sector Information Regulations 2005 and Infrastructure for Spatial Information in the European Community Regulations 2009.
3. This document applies to parish councils in England with an annual turnover of not exceeding £25,000. Turnover is defined as the higher of a council’s gross receipts for the year and its gross payments for the financial year.

**Data Protection**

1. The government believes that local transparency can be implemented in a way that complies with Data Protection Act 1998. When the parish council is disclosing information which potentially engages the DPA it must ensure that the publication of that information is compliant with the provisions of that Act. The DPA does not restrict or inhibit information being published naming councillors who have taken certain decisions, because of the public interest in the scrutiny of councillors and decision makers. The DPA also does not automatically. Prohibit information being published naming suppliers with whom the council has contracts because of the public interest in accountability and transparency in the expenditure of public money.
2. This document complements existing provisions relating to public access to the decision making process of parish councils. The parish council must ensure that it complies with any legislation regarding minutes, notices and agendas. Where information would otherwise fall within one of the exemptions from disclosure under the Freedom of Information Act 2000, the Environmental Information Regulations 2004, or Infrastructure for Spatial Information in the European Community Regulations 2009 then it is in the discretion of the parish council whether or not to rely on that exemption or publish the data.

**Commercial Confidentiality**

1. The government has not seen any evidence that publishing details about contracts entered into by parish councils would prejudice procurement or the interests of commercial companies, or breach commercial confidentially unless specific confidentiality clauses are included in a contract. Parish councils should expect to publish details of new contracts and commercial confidentiality should not, in itself, be a reason for not following the provisions of this document. The parish council should consider inserting clauses in new contracts allowing for the disclosure of data in compliance with this document.

**Information which should be Published**

1. Parish councils should publish:
2. All items of expenditure above £100.
3. End of financial year accounts.
4. Annual governance statement.
5. Internal audit report.
6. List of councillors with responsibilities.
7. Details of land and building assets.
8. Council meeting minutes, agendas and meeting papers.

**Information to be Published**

1. The above (para 10) information and data not later than 01 July in the year immediately following the accounting year to which it relates.
2. This is particularly important to enable local government electors, council tax payers and ratepayers to scrutinise financial information so that they can exercise their rights to question and raise objections to the auditor.

**All Items of Expenditure Above £100**

1. The parish council should publish details of each individual item of expenditure above £100. Publishing a complete list of expenditure transactions will meet this requirement. Expenditure information should be published for each individual spending transaction above £100 rather than each item bought, for example, group all items of a stationary order as one item of expenditure. VAT, where it can be reclaimed, is not included in the limit of £100.
2. For each individual item of expenditure above £100 the following information must be published:
3. Date expenditure incurred.
4. Purpose of the expenditure.
5. Amount.
6. VAT.
7. All books, ledgers, deeds, contracts, invoices, vouchers, receipts and related documents do not need to be published but must be available for inspection during the specified inspection period set out in regulation 14 of the Accounts and Audit (England) Regulations 2011. The right to inspect can be exercised on giving reasonable notice.

**End of Year Accounts**

1. The parish council should publish annual accounts in 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 chairman and parish clerk of the council meeting approving the statement of accounts.
2. The statement of accounts should be accompanied by:
3. A copy of the bank reconciliation for the financial year.
4. An explanation of any significant variances, 10 – 15%, in the statement of accounts for the relevant year and the previous year.
5. To be published no later than 01 July in the year immediately following the financial year to which it relates.

**Annual Governance Statement**

1. The parish council should publish an annual governance statement in 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 should be signed by the chairman and parish clerk of the parish council.
2. Where the governance statement contains any negative responses, these must be fully explained and show how any weaknesses will be addressed. When publishing this information the parish council has to consider whether the DPA 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. To be published no later than 01 July as above.

**Internal Audit Report**

1. The parish council has to publish the annual internal audit report following the format included in the Annual Return form. Publication of the relevant page of the completed Annual return form will meet this requirement. Publication no later than 01 July as in para 11 above. The internal audit report will be signed by the person carrying out the internal audit.
2. Where the internal audit report contains any negative response to the internal control objectives, these should be explained fully and show how any weaknesses will be addressed. The parish council has to consider the implications of the DPA, as in para 19 above.
3. Where the response to any internal controls objectives is not covered, an explanation of when the most recent internal audit was completed and when the next internal audit is due should be given.

**List of Councillor Responsibilities**

1. The parish council has to publish a list of councillor responsibilities. The list should include the names of all councillors showing their internal and external responsibilities. This list is published annually no later than 01 July.

**Details of Public Land and Building Assets**

1. Sutton Heath parish council does not hold public land or building assets.

**Information to be Published More Frequently than Annually**

1. Minutes, agendas and papers of formal meetings must be published by the parish council not later than one month after the meeting has taken place. Minutes should be approved and signed by the chairman at the next meeting of the parish council. Minutes and agendas are the responsibility of the parish clerk. Agendas should be published seven days before the meeting to which they relate.

**Method of Publication**

1. The data and information specified in this document should be published on a website which is publicly accessible free of charge. The parish council has a website accessed through *one.suffolk.* Should there be an error in items published on the council website or in a printed document, the parish council should issue an amendment as soon as is practical.

This Transparency Code has been approved and minuted at a meeting of the full Parish Council on 9 May 2022.

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Chair Date

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Parish Clerk Date