

Transparency Code

In April 2015 it became mandatory for all small parish councils to comply with the transparency code. This code has been issued in order to meet the government's desire to increase democratic accountability and it requires the online publication of key spending and governance information on the occasions specified in the Code.

The Local Audit and Accountability Act 2014 sets out a new audit framework for local public authorities which are currently covered by the Audit Commission system. Under the new framework, smaller authorities with an annual turnover not exceeding £25,000 will be exempt from a routine external audit. Instead of an audit, these smaller authorities will be subject to the new transparency requirements laid out in the Code. This will enable local electors and ratepayers to access relevant information about the authorities' accounts and governance.

The code applies to Semer Parish Council as the annual turnover is less than £25,000.

Information Title	Information which should be published	Where to find on website
All items of expenditure above £100	Publish details of each individual item of expenditure	All items of expenditure above £100 are listed in each set of minutes during a financial year which can be found in MINUTES . A summary of last year's transactions can be found in THE ANNUAL RECEIPTS AND PAYMENTS ACCOUNT
Annual Governance Statement	Section 2 of the Annual Return with explanations of any negative responses	ANNUAL RETURN
End of Year Accounts	Section 1 of the Annual Return, Bank Reconciliation, Explanation of Significant Variances and if applicable an explanation of differences between "Balances carried forward" and "total cash and short term investments"	ANNUAL RETURN & ANNUAL RECEIPTS AND PAYMENTS ACCOUNT
Internal Audit Report	Section 4 of the Annual Return with explanations of any negative responses	ANNUAL RETURN
List of Councillors Responsibilities	Name of councillor showing committee and function and representation on external local bodies	ROLES UNDERTAKEN BY COUNCILLORS
Location of public land and building assets	Details of all public land and building assets	ASSET REGISTER
Minutes, Agendas and papers of formal meetings	Publication of draft minutes from all formal meetings within one month and publication of meeting agendas and associated meeting papers not later than 3 clear days before the meeting to which they relate is taking place.	MINUTES AGENDAS