



TRANSPARENCY CODE

Policy

This Code is issued to meet the Government's desire to place more power into Residents hand's to increase democratic accountability. Transparency gives local people the tools and information they need to hold local public bodies to account.

Data Protection

The Data Protection Act 1998 does not restrict or inhibit information being published naming councillors, members or senior local authority officers who have taken certain decisions, because of the public interest in the scrutiny of such senior individuals and decision makers.

The Data Protection Act 1998 also does not automatically prohibit information being published naming the suppliers with whom the authority has contracts, including sole traders, because of the public interest in accountability and transparency in the spending of public money. Therefore, Wistow Parish Council should consider inserting clauses in new contracts allowing for the disclosure of data in compliance with this Code.

Wistow Parish Council should ensure that they continue to comply with any such provisions, and any subsequent legislation regarding local authority minutes, notices and agendas. Where information would otherwise fall within one of the exemptions from disclosure then it is at the discretion of the smaller authority whether or not to rely on that exemption or publish the data.

Information which should be published

Wistow Parish Council should publish:

- All items of expenditure above £100,
- Cumulative expenditure reaching £1,000 for an individual provider made up of numerous payments,
- End of year accounts,
- Annual governance statement,
- Internal audit report,
- List of councillor or member responsibilities,
- The details of public land and building assets,
- Minutes, agendas and meeting papers of formal meetings (which should be published no more than 4 weeks after the meeting).

Information to be published annually

The data and information in this Part must be published:

Annually and not later than 1 July in the year immediately following the accounting year to which it relates.

This is particularly important 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

- Wistow Parish Council should 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, and 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.

End of year accounts

Wistow Parish Council should 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 Chairman 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 10-15 percent, in line with proper practices) in the statement of accounts for the relevant year and previous year, and
- an explanation of any differences between 'balances carried forward' and 'total cash and short term investments', if applicable.

Annual governance statement

Wistow Parish Council should 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 Chairman and Clerk of the smaller authority.

Where the governance statement contains any negative responses, these should be explained fully, including how any weaknesses will be addressed.

When publishing this information Wistow Parish Council should 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

Wistow Parish Council should 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 Wistow Parish Council should 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

Wistow Parish Council should publish a list of councillor or member responsibilities. The list should include the following information:

- names of all councillors or members of the authority,
- committee or board membership and function (if Chairman or Vice-Chairman) of each councillor or member, and
- representation on external local public bodies (if nominated to represent the authority or board) of each councillor or member.

Details of public land and building assets

Parish councils should 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 published in its entirety or as an edited version displaying only public land and building assets.

When publishing the required data, parish councils should publish the following information in relation to each land and building asset:

- description (what it is, including size/acreage),
- location (address or description of location),
- owner/custodian, e.g. 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.

Information to be published more frequently than annually

Minutes, agendas and papers of formal meetings. Wistow Parish Council should publish the draft minutes from all formal meetings (i.e. full council, committee and sub-committee meetings) not later than one month after the meeting has taken place. These minutes should be signed either at the meeting they were taken or at the next meeting.



Wistow Parish Council should 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.

Approved by members on: 28th May 2019

Due for Review: May 2020

Reviewed Annually