## Transparency code for smaller authorities

In December 2014, the Government issued the <u>Transparency Code for smaller authorities</u>. This code applies to Parish Councils, amongst others, with both income and expenditure under £25,000. The code requires the publication of the following:

- Full agendas for formal meetings sent no later than 3 clear days before the meeting.
- Draft minutes of formal meetings displayed asap after the meeting
- Details of every item of spending of £100 or more showing the date, purpose and amount:
  this information is detailed in the Finance Report and minutes of each meeting.
- the Notice of conclusion of audit
- the External Auditor Report and Certificate
- the Notice of Public Rights
- Or the Certificate of Exemption
- all items of expenditure above £100
- the signed Annual Internal Audit Report
- the signed Annual Governance Statement
- the signed Annual Accounting Statement (end of year accounts)
- the Explanation of Variances if applicable
- the Bank Reconciliation
- the signed Notice for Completion of Audit from the External Auditor
- a list of the council's assets: Asset register
- Names of all Councillors and their responsibilities within the council.

As Irchester Parish Council turnover is over £25,000 but below £200,000 the transparency rules do not apply however they endeavour to adhere to the above ruling.

Councillors Declaration of Interests can be viewed on NNC website:

https://northnorthants.moderngov.co.uk/mgParishCouncilDetails.aspx?bcr=1