

TRANSPARENCY

POLICY

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| AGREED: |  |
| REVIEW by: | Dec 2025 |

INTRODUCTION

Cornforth Parish Council has an obligation to the public to be open and transparent about the information held.

The local government transparency code for smaller authorities has been introduced to increase democratic accountability and make it easier for local people to contribute to the local decision-making process. In line with the Department for Communities and Local Government, Local Council transparency and accountability and Transparency Code published 17 December 2014 and last updated on 27 March 2015, this document sets out the minimum data that smaller local authorities should be publishing, the frequency it should be published and how it should be published.

**ALL ITEMS OF EXPENDITURE ABOVE £100**

**Cornforth Parish Council must 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 Cornforth Parish Council must 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

Cornforth Parish Council must publish their annual governance statement according to the format included in the Annual Return form.

INTERNAL AUDIT REPORT

Cornforth Parish Council must publish their annual internal audit report according to the format included in the Annual Return form.

LIST OF COUNCILLOR OR MEMBER RESPONSIBILITIES

Cornforth Parish Council must 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

Cornforth Council must 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, Cornforth Parish Council must publish the following information in relation to each land and building asset:

* description (what it is, including size/acreage if known),
* 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***

Cornforth Parish Council must publish the draft minutes from all formal meetings (i.e., full council or board, committee and sub-committee meetings) not later than one month after the meeting has taken place. These minutes should be signed at the next meeting.

Cornforth Parish Council must also publish meeting agendas, not later than three clear days before the meeting to which they relate is taking place.