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## **HILTONPARISH COUNCIL**

### **TRANSPARENCY POLICY**

Hilton 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.

#### **Part 2: Information which Hilton Parish Council must publish:**

Hilton Parish Council must publish:

- all items of expenditure above £100 (see paragraphs 13 - 15);
- end of year accounts (see paragraphs 16 and 17),
- annual governance statement (see paragraphs 18 and 19),
- internal audit report (see paragraphs 20 – 22),
- list of councillor or member responsibilities (see paragraph 23), and
- the details of public land and building assets (see paragraphs 24 - 27),
- Minutes, agendas and meeting papers of formal meetings (see paragraphs 29 and 30).

#### **All items of expenditure above £100**

Hilton 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.

### **Part 2.1: Information that Hilton Parish Council must publish annually**

The data and information in this Part (2.1) must be published:

- on the first occasion, not later than 1 July 2015, and
- thereafter, not less than annually and not later than 1 July in the year immediately following the accounting year to which it relates.

### **End of year accounts**

Hilton 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**

Hilton Parish Council must 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 Council.

Where the governance statement contains any negative responses, these should be explained, including how any weaknesses will be addressed. As referred to paragraphs 7 and 8, when publishing this information Hilton Parish Council must 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**

Hilton Parish Council must 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. As referred to paragraphs 7 and 8, when publishing this

information Hilton Parish Council must 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**

Hilton 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**

Hilton Parish 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, Hilton 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.

### **Part 2.2: Information to be published more frequently than annually**

The data and information referred to in this Part (2.2) must be published:

- not later than the occasions specified in Paragraphs 29 and 30

### **Minutes, agendas and papers of formal meetings**

Hilton 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.

Hilton Parish Council must also publish meeting agendas, which are as full and informative as possible, and associated meeting papers where appropriate not later than three clear days before the meeting to which they relate is taking place.

### **Part 3: Method of publication**

Public data should be as accurate as possible at first publication. While errors may occur, the publication of information should not be unduly delayed to rectify mistakes. Instead, publication should be used to help address any imperfections and deficiencies. The best way to achieve this is by having robust information management processes in place. Where errors in public data are discovered, or files are changed for other reasons (such as omissions), Hilton Parish Council must publish revised information making it clear where and how there has been an amendment.

The data and information specified in this Policy will be published on the Hilton Parish Council website which is publicly accessible free of charge.

- Please refer to the full code for further details  
[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/388541/Transparency\\_Code\\_for\\_Smaller\\_Authorities.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/388541/Transparency_Code_for_Smaller_Authorities.pdf)

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