



## Transparency Code Requirements for Parish Councils

### 1. Items That Must Be Published Annually

These must be published on the council's website in a freely accessible format.

#### ✓ 1.1 All items of expenditure over £100

Must include:

- Date
- Purpose
- Amount
- VAT (if applicable)
- Supplier

#### ✓ 1.2 End-of-Year Accounts

- Annual Governance Statement (AGAR Section 1)
- Accounting Statements (AGAR Section 2)
- Bank reconciliation
- Explanation of variances
- Internal audit report

#### ✓ 1.3 Annual Governance Statement

This is part of the AGAR but must be published separately and clearly.

#### ✓ 1.4 Internal Audit Report

The signed internal auditor's report from the AGAR.

#### ✓ 1.5 List of Councillor Responsibilities

For each councillor:

- Name
- Committee memberships
- Lead roles / working groups
- Any representation on outside bodies

#### ✓ 1.6 Details of Public Land and Building Assets

A simple asset list including:

- Land
- Buildings
- Play areas
- Open spaces
- Street furniture
- Cemetery land
- Any other assets owned or managed

#### ✓ 1.7 Minutes, Agendas, and Meeting Papers

Must be published:

- Minutes within a reasonable time (NALC recommends draft minutes within 1 month)
- Agendas at least 3 clear days before the meeting
- Supporting papers where possible

## 2. Items That Must Be Published More Frequently

### ✓ 2.1 Payments over £100

At least quarterly, but most councils publish monthly for ease.

### ✓ 2.2 Councillor and Staff Information

- Names
- Roles
- Contact details for the Clerk
- Office hours / accessibility arrangements

### 3. Recommended (but not legally required) Good Practice

Auditors increasingly expect these:

#### ✓ Policies and Procedures

- Standing Orders
- Financial Regulations
- Code of Conduct
- Complaints Procedure
- FOI Publication Scheme
- Data Protection / Privacy Notice
- Risk Management Scheme
- Asset Register
- Grants Policy
- IT Policy (the one you're drafting)

#### ✓ Budget and Precept Information

- Current year budget
- Precept demand
- Mid-year financial monitoring

#### ✓ Contracts and Procurement

- Any contract over £5,000
- Tender opportunities
- Award decisions

#### ✓ Staff Structure (if applicable)

Even if it's just the Clerk & RFO.

### 4. FOI / EIR Requirements

Under FOIA and EIR, the council must also publish:

✓ Publication Scheme

Using the ICO model scheme.

✓ Classes of Information

Including:

- Who we are and what we do
- What we spend and how we spend it
- What our priorities are
- How we make decisions
- Policies and procedures
- Lists and registers
- Services provided

✓ How to request information

Clear contact details and process.