

## Annex A: Transparency Code for Smaller Authorities

<p>Parish councils, internal drainage boards, charter trustees and port health authorities with an annual turnover not exceeding £25,000 should publish:</p> <p><b>Information title</b></p>	<p><b>Information which should be published</b></p>
<p><b>All items of expenditure above £100</b></p>	<p>Annual publication no later than 1 July in the year immediately following the accounting year to which it relates. Publish details of each individual item of expenditure.</p> <p>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.</p> <p>For each individual item of expenditure the following information must be published:</p> <ul style="list-style-type: none"> <li>a. date the expenditure was incurred,</li> <li>b. summary of the purpose of the expenditure,</li> <li>c. amount, and</li> <li>d. Value Added Tax that cannot be recovered.</li> </ul>
<p><b>End of year accounts</b></p>	<p>Annual publication no later than 1 July in the year immediately following the accounting year to which it relates. Publish signed statement of accounts according to the format included in the Annual Return form. It should be accompanied by:</p> <ul style="list-style-type: none"> <li>a. a copy of the bank reconciliation for the relevant financial year,</li> <li>b. an explanation of any significant variances (e.g. more than 10-15 percent) in the statement of accounts for the relevant year and previous year, and</li> <li>c. an explanation of any differences between 'balances carried forward' and 'total cash and short term investments', if applicable.</li> </ul>
<p><b>Annual governance statement</b></p>	<p>Annual publication no later than 1 July in the year immediately following the accounting year to which it relates.</p>

	<p>Publish signed annual governance statement according to the format included in the Annual Return form.          Explain any negative responses to governance statements, including how any weaknesses will be addressed.</p>
<p><b>Internal audit report</b></p>	<p>Annual publication no later than 1 July in the year immediately following the accounting year to which it relates.          Publish signed internal audit report according to the format included in the Annual Return form.          Explain any negative response to the internal controls objectives, including how any weaknesses will be addressed.          Explain any 'not covered' responses to internal controls objectives.</p>