

Transparency Code for Smaller Authorities

The Transparency Code for Smaller Authorities (the code) was issued in December 2014.

The code applies to all smaller authorities with annual income or expenditure not exceeding £25,000. Information must be published annually and, on the first occasion, not later than 1 July 2015. It follows then that the first set of data to be published by 1 July 2015 must relate to the 2014/15 year.

Smaller authorities should publish:

- a) details of all items of expenditure above £100
- b) end of year accounts
- c) annual governance statement
- d) internal control report
- e) list of councillor or member responsibilities
- f) the details of public land and building assets
- g) minutes, agendas and meeting papers of formal meetings

The code contains details on each type of information to be published. End of year accounts, annual Governance Statement and internal control report can be published by using the relevant page of the Annual Return completed annually for external review purposes