

HAMSTEAD MARSHALL PARISH COUNCIL

TRANSPARENCY CODE

The Code requires all 'under £25,000' councils to publish certain information on a freely accessible website (not necessarily a dedicated council website but obviously councils will wish to consider issues of control and access and to avoid computer virus'.

The first category of information relates to information about meetings. Councils must publish minutes, agendas and 'associated meeting papers' of all council, committee and sub-committee meetings on the website. Agendas and meeting papers must be published at least three clear days before the meeting. Minutes or draft minutes must be published not later than one month after the meeting. There is no objection to publishing draft (unapproved) minutes as long as they are clearly marked as such; they should be replaced by approved minutes shortly after the meeting at which they were approved.

The Code does not say how long agendas, minutes and papers should remain on the website but the template guide to information published by the Information Commissioner's Office in relation to a Publication Scheme says 'current and previous council year'.

The rest of the information relates to a financial year and must be published on the website by 1 July following the end of the financial year. The information is:

- The approved and signed AGAR (Annual Governance Statement – Section 1 and Accounting Statements – Section 2), and the internal auditor's report page from the AGAR.
- The year-end bank reconciliation and explanation of significant variances.
- A list of all payments over £100 (date incurred, summary of purpose, amount and VAT that cannot be recovered).
- Details of the council's land and building assets (description, location, owner/custodian, date and cost of acquisition and present use).

The Code sets out what details of expenditure, councillor responsibilities and land and building assets are required. However, the Code does not say how long financial information must remain on the website, but it is sensible to have information for the most recent financial year and the preceding one.

An exempt authority must still prepare the AGAR and have it approved at a Full Council meeting by 30 June in each year following the audit and publication of accounts. The approved and signed Annual Return must be published on the website (by 1 July at the latest) and advertise electors' rights. The RFO must also publish a statement to state that the accounts will not be audited unless an elector makes an objection to the accounts.

Councils which certify as exempt authorities must notify the SBA Littlejohn Littlejohn's will not appoint an external auditor for an exempt authority unless an elector makes an objection and if this does happen the external auditor's work will be limited to dealing with the objection.

HMPC April 2026