**Yorkshire Local Councils Associations**

**Smaller Authorities (Transparency Requirements) (England) Regulations 2015/494**

**Transparency obligations for parish councils with an annual turnover not exceeding £25,000 (England only**)

**CHECKLIST for 2019-20**

**All information specified in the Code must be published on a publicly accessible free of charge website.**

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| **Information required to be published:** | **Date information is required to be published:** | **The Code paragraph reference:** | **Task complete!** |
| All items of expenditure above £100  (where possible excluding VAT) | **Annually:**  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 | Paragraphs 13-15 | Published on website:  Cashbook for 2019-20, giving data for every item of income and expenditure |
| Confirm date expenditure incurred | **Annually:**  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 | Paragraphs 13-15 | See above |
| Summary of purpose of expenditure | **Annually:**  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 | Paragraphs 13-15 | See above |
| The amount of the expenditure | **Annually:**  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 | Paragraphs 13-15 | See above |
| VAT not recoverable | **Annually:**  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 | Paragraphs 13-15 | See above |
| **End of Year Accounts:**  Publish signed statement of accounts according to the format included in the Annual Return form. It should be accompanied by:  a. a copy of the bank reconciliation for the relevant financial year,  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  c. an explanation of any differences between ‘balances carried forward’ and ‘total cash and short term investments’, if applicable. | **Annually:**  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 | Paragraphs 16 and 17 | Published on website:  Annual Return  Certificate of Exemption (for smaller authority)  Bank Reconciliation  Explanation of significant variances |
| **Annual Governance Statement:**  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. | **Annually:**  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 | Paragraphs 16 and 17 | Published on website:  Annual Governance Statement |
| **Internal audit Report:**  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. | **Annually:**  1 July 2015 and thereafter not less than later than 1 July in the year immediately following the accounting year to which it relates annually and not | Paragraphs 20 and 22 | Published on website:  Internal Audit Report |
| **List of Councillor/member responsibilities:**  a) names of all councillors or members,  b) committee or board membership and function (if Chairman or Vice-Chairman), and  c) representation on external local public bodies (if nominated to represent the authority or board). | **Annually:**  1 July 2015 and thereafter not less than later than 1 July in the year immediately following the accounting year to which it relates annually and not | Paragraph 23 | Published on website:  Councillors details |
| **Details of 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   |  | | --- | | a) description (what it is, including size/acreage),  b) location (address7 or description of location),  c) owner / custodian, e.g. the authority manages the land or asset on behalf of a local charity,  d) date of acquisition (if known),  e) cost of acquisition (or proxy value), and  f) present use. | | **Annually:**  1 July 2015 and thereafter not less than later than 1 July in the year immediately following the accounting year to which it relates annually and not | Paragraphs 23- 27 | Published on website:  List of assets |
| **Draft Minutes of all council, committee and sub-committee meetings** | **No later than one month** **after** the meeting to which they relate has taken place | Paragraph 29 | Published on website:  Minutes of all Parish Council and Sub Committee Minutes |
| **Agendas and associated papers for all council, committee and sub-committee meetings** | **No later than three clear days before** the date of the meeting to which they relate. | Paragraph 30 | Published on website:  Parish Council Agendas |