

# Transparency Code for Smaller Authorities

## Background

The Transparency Code for Smaller Authorities was issued by the Department for Communities and Local Government in December 2014. It sets out ways in which town and parish councils can present more information to its residents to help them understand how their council is working and increase its democratic accountability. The code comes from the Local Audit and Accountability Act 2014. [Public Rights Notice 2021](#) is published 1 June 2021 explaining how you can view and question the council's annual audit. 91/6/21]

## What this means

Menheniot Parish Council has always published its agendas and minutes, and each year gives residents the opportunity to examine its annual accounts. Now, you can see this information published on our website. There are seven items that we are obliged to make available to you which are described below. Although the time within which you have a legal right to examine the council's accounts is limited by law, you can ask questions about the way that money is spent at any time. Contact the Parish Clerk by email with any questions you might have. This [Audit Explainer 2021-22](#) sets out what the documents mean.

### **1 Item 1 Expenditure 2021-22**

You can view our cash book which shows what payments we have made throughout the year. Expenses are divided into 10 broad categories, and some are subdivided into small sections. We do this so that we can keep track of what our expenses are, and how we are performing against the budget we have set. Your councillors receive a regular summary of this information.

### **2 Item 2 Accounting Statement 2021-22.pdf**

We prepare a simple summary of our accounts at the end of the tax year that is submitted to government auditors for checking. This shows our income in from the precept you pay (the local council tax); other income (for example, from grants or subsidies); staff costs (the council employs one person), and a total figure for all other expenses. You can see the detail of this in the 'Expenditure above £100' sheet. These accounts also show what our cash holdings are, and the value of other fixed assets we own. These figures may appear high, but we need to keep a level of cash in reserve in order to maintain our services and pay our bills as they are presented. Cornwall Council is making proposals to pass down (devolve) some of its services to us but without additional funding. For this reason, we need to be ready to use some of our own reserves to pay for them.

### **3 Item 3 Annual Governance Statement 2021-22**

The council manages itself according to a list of procedures and processes to ensure that what we do is legal, ethical and proportionate. These controls are set down by government, and councillors are in process of reviewing their governance statements throughout 2015

#### **4 Item 4 Annual Internal Audit Report 2021-22**

We employ an independent auditor to examine our governance statements and procedures each year as part of our Annual Return. You can see what she was checking for and her sign-off in this document.

#### **5 Item 5 Councillor Responsibilities**

Your councillors are elected every four years by ballot of eligible residents in the parish. Every year, at its annual meeting, the councillors will elect a chair, vice-chair and volunteers to take responsibility for specific areas of council work. This list shows who has taken responsibility for what. If you need to contact a councillor personally, you can write to them via the parish clerk. Contact details are attached to this note.

#### **6 Item 6 Asset Register 2021-22**

The council owns or holds in trust land and buildings in the parish. We have a responsibility to insure, maintain and repair these assets.

#### **Minutes, agendas of formal meetings**

The parish council meets on the third Thursday of every month, except for August and December. You can see a full list of the dates on this website. We publish an agenda for our monthly council meetings at least four days before they take place, and post the minutes of our meetings within 10 working days of the meeting itself. You can always find this information on the website ([Meetings page](#)) or on the public noticeboards at Menheniot and Merrymeet.

#### **Any questions?**

If you have any enquiries or questions about the way in which the council works, you can either contact your councillor through this website or write to the clerk at this address:

[clerk@menheniotparishcouncil.co.uk](mailto:clerk@menheniotparishcouncil.co.uk)