

CONSULTATION ON A DRAFT TRANSPARENCY CODE FOR PARISH AND TOWN COUNCILS WITH A TURNOVER NOT EXCEEDING £25,000

Executive Summary

The Local Audit and Accountability Act 2014 sets out a new audit framework for local public authorities which are currently covered by the Audit Commission regime. Under the new framework local councils with an annual turnover not exceeding £25,000 will be exempt from routine external audit. They will be subject to the new transparency requirements laid out in the draft Code.

This consultation asks questions on the content and application of a draft audit-substitute transparency code for local councils. Specifically, the consultation requests feedback on:

- whether the code should be mandatory for parish councils with an annual turnover not exceeding £25,000
- whether parish meeting should be exempt from complying with the code
- whether authorities should publish the required information online
- how much additional staff time and cost will be involved for authorities in publishing the required data online.

The proposed code:

- will be mandatory for local councils, but will not apply to parish meetings. The Government believes this will ensure local electors have access to the documents and information previously seen by the Internal Auditor.
- will not replace or supersede the existing legal framework for access to public information.
- may include a threshold of expenditure for specific items, over which individual items must be published.

DCLG is also asking for an estimate of staff time and resources to meet the obligations of the proposed code.

The full consultation document can be downloaded at

<https://www.gov.uk/government/consultations/draft-transparency-code-for-parish-councils>

In order to help shape our own submission we would welcome your responses by close of business on 22 April to Victoria.pyymm@nalc.gov.uk

Recommended Circulation:	County Associations
	All Members Councils, particularly smaller councils

This briefing was issued by Victoria Pymm, Policy and Improvement Officer