

## ANNEX A: Requirements and Statement from Clerk on 'Compliance'

Annex A: Transparency Code for Smaller Authorities	How Hannington Parish Council/Clerk have complied
<p>Parish councils with an annual turnover not exceeding £25,000 should publish the following four sections of information: Annual publication no later than 1 July in the year immediately following the accounting year to which it relates.</p>	<p>From 1st April 2017 the required data has been posted on site as it became available.</p> <p>Data requirements for the period 1st April 2015, when the Transparency Code took effect, to 31st March 2017 have been posted retrospectively.</p> <p>ALL supporting papers for the Annual Accounts are posted on the website as part of the Agenda and Reports Section of the relevant Council meeting [May for Final Accounts and September for Auditor's Reports]; under the standard report 'Finance and Audit'.</p> <p>The papers are ALSO posted on the website under 'Financials' with a sub section for each year. Within each year they are shown under the headings Section2: Financial Monitoring and Section 3: Final Accounts and Audit Reports.</p>
<p><b>Section 1: All items of expenditure above £100</b></p> <ul style="list-style-type: none"> <li>a. date the expenditure was incurred,</li> <li>b. summary of the purpose of the expenditure,</li> <li>c. amount, and</li> <li>d. Value Added Tax that cannot be recovered.</li> </ul> <p><i>NOTE: Copies of all books, deeds, contracts, bills, vouchers, receipts and other related documents do not need to be published but should remain available for inspection.</i></p>	<p>The Council Minutes of each meeting include a Financial Report. The Financial Report includes a section 'Invoices for approval'. Where payments are known in advance of the meeting they are reported in detail for prior approval. Where payments arise after the meeting, each payment is reported retrospectively; purpose of payment, amount, cheque number and date. In addition, a scanned copy of the extract from the Cash Book that details ALL Payments and Receipts in the year, signed by the Chairman, is posted on the website as part of the detailed report on Final Accounts; usually at the May meeting. There have been NO instances where VAT paid has NOT been recoverable.</p>
<p><b>Section2: End of year accounts</b></p>	
<p>Publish signed statement of accounts according to the format included in the Annual Return form. It should be accompanied by:</p> <ul style="list-style-type: none"> <li>a. a copy of the bank reconciliation for the relevant financial year,</li> </ul>	<p>ALL supporting papers for the Annual Accounts are posted on the website as part of the Agenda and Reports for each Council meeting; under the standard report 'Finance and Audit'; usually at the May meeting. They are ALSO posted</p> <p>A bank reconciliation statement forms a standard element of the spreadsheet supporting the Clerk's Finance Report that is presented to each Council Meeting</p>
<ul style="list-style-type: none"> <li>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</li> </ul>	<p>The Financial Statement for the Year ended 31st March includes a column showing the variations between 'Actual Outturn' and 'Budget/Revised Budget' against ALL subjective headings in the current year. The Comments column then explains the reason for the variations. The Financial Statement also includes columns showing the Budget and Actual Outturn for the previous year; allowing direct comparison and explanation of variances.</p>
<ul style="list-style-type: none"> <li>c. an explanation of any differences between 'balances carried forward' and 'total cash and short term investments', if applicable.</li> </ul>	<p>There are 'no differences' between balances carried forward and total cash held. The decision in 2016-17 to establish an 'Earmarked Reserve for the repair and maintenance of the unadopted roads is explained in the Financial Statement as at 31st March 2017. All cash is currently held in a single bank account.</p>
<p><b>Section 3: Annual governance statement</b></p>	
<p>Publish signed annual governance statement according to the format included in the Annual Return form.</p>	<p>A scanned copy of the Annual Return is posted on the website alongside the report on the Final Accounts; usually at the May meeting. Section 1: Annual Governance Statement, and Section 2 Accounting Statement.</p>
<p>Explain any negative responses to governance statements, including how any weaknesses will be addressed.</p>	<p>The report includes the Clerk's Comments and Recommendations. the relevant Minutes include the Council's decisions and any Actions. Progress on the 'Actions' is then reported back to Council at the following May's meeting when the Accounts for the next year are being reported.</p>
<p><b>Section 4: Internal audit report</b></p>	
<p>Publish signed internal audit report according to the format included in the Annual Return form.</p>	<p>A copy of the Internal Audit Report, alongside the statement from the External Auditors (Annual Return) is presented in full to the Parish Council (normally at their September meeting). The report is posted on the Council website with the Agendas, Minutes and Reports and Financials.</p>
<p>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.</p>	<p>The report to Council also includes the Clerk's Comments and Recommendations. The relevant Minutes include the Council's DECISIONS and any ACTIONS. Progress on the 'Actions' is then reported back to Council at the following May's meeting when the Accounts for the next year are being reported.</p>