

Transparency Code – Sept 2026

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 audit framework small authorities, including parish councils, with an annual turnover not exceeding £25,000 will be exempt from routine external audit. In place of routine audit, these smaller authorities will be subject to the new transparency requirements laid out in this Code. This will enable local electors and ratepayers to access relevant information about the authorities' accounts and governance. Information which should be published a) all items of expenditure above £100 b) end of year accounts c) annual governance statement d) internal audit report e) list of councillor or member responsibilities f) the details of public land and building assets g) Minutes, agendas and meeting papers of formal meetings The data and information MUST be published not less than annually and not later than 1st July in the year immediately following the accounting year to which it relates.

Any queries regarding these accounts please email Lana at clerk@amberhillparishcouncil.gov.uk

- a) All items of expenditure over £100 are listed under each relevant AGAR
- b) End of year accounts are shown as an accounting statement under each relevant AGAR
- c) Annual Governance Statement is shown under each relevant AGAR in three parts, Section 1, Section 2 and Exemption Certificate
- d) Internal Audit report forms part of the AGAR and is shown under each relevant AGAR
- e) List of Councillor or Member Responsibilities - these are detailed under "About the Council" at the bottom of the website
- f) Public Land and Building Assets – Amber Hill Parish Council has no public land or building assets
- g) Minutes, Agendas and meeting papers of formal meetings - these can be found under "Council Business – Minutes and Agendas"