This Code is issued by the Secretary of State for Communities and Local Government in exercise of his powers under section 2 of the Local Government, Planning and Land Act 1980 ("the 1980 Act"), as amended by section 38 of the Local Audit and Accountability Act 2014, to issue a code of recommended practice as to the publication of information by local authorities about the discharge of their functions and other matters which he considers to be related.

This Code does not replace or supersede the existing legal framework for access to and re-use of public sector information provided by the Freedom of Information Act 2000 (as amended by the Protection of Freedoms Act 2012), Environmental Information Regulations 2004, the Re-use of Public Sector Information Regulations 2005 and Infrastructure for Spatial Information in the European Community (INSPIRE) Regulations 2009. 6. This Code applies to the following types of authorities in England with an annual turnover not exceeding £25,000: parish councils, internal drainage boards, charter trustees and port health authorities ("smaller authorities" Annex A: Transparency Code for Smaller Authorities Parish councils, internal drainage boards, charter trustees and port health authorities with an annual turnover not exceeding £25,000 should publish:

Information Title	Information which should be published
All items of expenditure above £100	Annual publication no later than 1 July in the year immediately following the accounting year to which it relates. Publish details of each individual item of expenditure. 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. For each individual item of expenditure the following information must be published: a. date the expenditure was incurred, b. summary of the purpose of the expenditure, c. amount, and d. Value Added Tax that cannot be recovered.
End of year accounts	Annual publication no later than 1 July in the year immediately following the accounting year to which it relates. 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.
Annual governance statement	Annual publication no later than 1 July in the year immediately following the accounting year to which it relates. 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.
Internal audit report	Annual publication no later than 1 July in the year immediately following the accounting year to which it relates. 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.
List of councillor or member responsibilities	Annual publication of councillor or member responsibilities no later than 1 July in the year immediately following the accounting year to which it relates, including: 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).
Location of public land and building asset	Annual publication no later than 1 July in the year immediately following the accounting year to which it relates. Parish councils and port health authorities to publish details of all public land and building assets – either in its full asset and liabilities register or as an edited version. Internal drainage boards to only publish details of registered land and buildings that have a market value and appear in Fixed Assets Register. The following information must be published: 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.

Minutes, agendas and papers of formal meetings	Publication of draft minutes from all formal meetings not later than one month after the meeting has taken place. Publication of meeting agendas and associated meeting papers not later than three clear days before the meeting to which they relate is taking place