

Transparency Code

This policy was adopted by the Council at its meeting held on 12 January 2023 and was last reviewed at its meeting held on 11 June 2026

1. This Code is issued to meet the Government's desire to place more power into citizens' hands to increase democratic accountability. Transparency gives local people the tools and information they need to hold local public bodies to account.
2. 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 smaller authorities, including parish councils, internal drainage boards, charter trustees and port health authorities, 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.
3. The Government considers that publication of the items in this Code will provide the local electorate and ratepayers with a clear picture of the activities of these smaller authorities. Most of this information is already produced by the majority of smaller authorities with a turnover not exceeding £25,000, and the Government therefore considers that compliance with this Code will not place a significant burden on these authorities.
4. Smaller authorities should publish:
 - All items of expenditure above £100 – See <https://darrington-pc.gov.uk/budgeting>
 - End of Year Accounts – See <https://darrington-pc.gov.uk/budgeting>
 - Annual Governance Statement – See <https://darrington-pc.gov.uk/annual-governance-statement>
 - Internal Audit Report – See <https://darrington-pc.gov.uk/internal-audit-report>
 - List of Councillors or Member responsibilities – See <https://darrington-pc.gov.uk/councillors>
 - The details of public land and building assets – Not applicable
 - Minutes, Agendas, meeting papers of formal meetings – See <https://darrington-pc.gov.uk/meetings>

View further details of the Transparency code for smaller authorities [here](#).