

The transparency code for smaller authorities 2015

This requires smaller councils with an annual turnover not exceeding £25,000, to publish certain financial and administrative information online and make it available to the public.

The aim of this is to provide taxpayers with a clear picture of the authority's activities, spending and governance. All items of expenditure above £100

- End of year accounts
- Annual governance statement
- Internal audit report
- List of a councillor or member responsibilities
- The details of public land and building assets
- Minutes, agendas and meeting papers of formal meetings