



FARNHAM TOWN COUNCIL

Annex 2 Council

Time and date

Thursday 7th November, 2019 at 7pm

Place

Town Clerk Office – Town Offices

No.	Question	Suggested Response
Q1	Who, in your opinion, are the primary users of/main audience for local authority accounts?	Electors, Councillors and Auditors.
Q2	Who are the other users of local authority accounts? Are any of these users of accounts particularly important?	Government bodies – to collect statistics.
Q32	To whom should external auditors present audit reports and findings?	Full Council. To ensure a process where all Councillors review the auditor's decision and allow Councillors to be truly accountable for the authority. This also supports a robust democratic process by preventing a committee such as a resources committee to have higher powers than the full council.
Q33	In your authority, what is the membership of the audit committee (number of members, how many are independent etc) and which officers typically attend?	The Strategy & Finance Working Group monitors the Council's budget and reviews audit reports and makes recommendation to full Council which has overall responsibility. Membership includes the Leader, committee chairmen and 4 other appointed members plus Mayor and Deputy Mayor ex-officio. The working group is supported by the Town Clerk/Responsible Finance Officer and other managers.
Q34	How should local authorities track implementation of recommendations made by internal audit, external audit and relevant statutory inspectorates? What should the external auditors do if recommendations are not being implemented?	By ensuring that a report of actions taken in response to audit reports is presented to Council to confirm action for subsequent consideration by the Council's internal auditor. Should the recommendations of internal auditors not be implemented, the external auditor should include an advisory note in audit completion reports and make this a requirement for the following year. External auditors should have the authority to escalate matters which have not been actioned.

Q35	Should there be a role for an external body in tracking action taken in response to modified audit opinions and/or statutory recommendations and public interest reports? If so should that responsibility sit with MHCLG, the sector specific oversight body recommended by the Independent Review of the Financial Reporting Council or another body?	In the experience of Farnham Town Council the number of modified audit opinions and public interest reports for smaller authorities would not necessitate another external oversight body.
Q43	For smaller authorities, does the inspection and objection regime allow local residents to hold their council to account in an effective manner and is the cost of processing and responding to objections proportionate? If not, how should the regime be modified?	The smaller authorities are required to hold an annual meeting of electors. The inspection and objection regime allows locals residents to hold their council to account but the burden of the cost of processing these objections can be high for a smaller authority.

The closing date for responses is 22nd November at 5pm.