

6 Uplands Road  
Farnham GU9 8BP

Iain Lynch

Town Clerk, Farnham Town Council

19 April 2022

Dear Iain

### **Farnham Town Council - Internal Audit 2021-22**

Following completion of the second interim and final audit visits, the internal audit of Farnham Town Council for the 2021-22 financial year is now complete. I am pleased to be able to report that I have signed off the internal audit section of the Annual Governance and Accountability Return (AGAR) for 2021-22 with no comments.

As stated in the engagement letter, the scope of our work is limited to completing the audit testing and enquiries we deem necessary to complete Section 4 of the Annual Report for Local Councils in England. We do not provide assurance over or accept responsibility for areas of work not included in this scope, unless specifically agreed with the Council during the financial year.

In providing internal audit services we are not conducting a financial statement audit in accordance with standards and guidelines issued by the Audit Practices Board and our procedures are not designed to provide assurance over the reliability and quality of your financial statements– that is the job of external audit.

We are required by the Annual Internal Audit Report included in the Annual Governance and Accountability Return (AGAR) to review controls in place at the Council against predefined control assertions. These control assertions are set out in the detailed report, together with the results of my internal audit work for 2021-22.

The audit was carried out in three stages.

- The first interim audit was carried out over 2 visits, and completed on 9 November 2021. This concentrated on financial transactions for months 1-8, and governance controls.
- The second interim audit was completed on 16 March. This reviewed financial transactions for months 9-12 and the risk assessment
- The final audit was carried out on 11 April. At this audit I reviewed the statement of accounts and balance sheet.

I would like to thank you and the team for your assistance with the audit

## **A: Books of Account**

### **First Interim Audit**

The Council uses the RBS Omega accounting system to report and record the financial transactions of the Council. This is a well-established accounting system specifically designed to be used in the town and parish council sector. A review of the cashbook shows that all data fields are being entered and supporting documentation is easily located from references recorded on the general ledger. Accounting records and all reconciliations tested were up to date at the time of the audit. I checked access controls to the Council's accounting system. I was able to confirm that all access levels were appropriate for the officers concerned. I noted that 3 ex members of staff still had read access to RBS Omega. These profiles have now been closed off. I recommend that Omega is checked periodically to ensure all user profiles are set appropriately.

I have tested the brought forward balances in the accounting system against the audited prior year annual return. I can confirm these have been brought forward correctly. The opening balance sheet showed a value of £1,736,178. This agrees to box 7 of the audited 20-21 accounts.

At my first visit on 22<sup>nd</sup> September, I confirmed that the Council's VAT returns were up to date, with the most recent claim for the 3 months to 30 June 2020 submitted to HMRC in July 2021. I checked that balances in the return could be agreed to schedules produced by the accounting system. The quarter 2 return has subsequently been submitted to HMRC.

The Council is registered for VAT with HMRC, has no partial exemption and has elected to tax 3 buildings :

- West Street Chapel
- Wrecclesham Community Centre
- Hale Chapels

The Council received a clear audit certificate from the external auditors in 2020-21, so there is nothing to take forward to the current accounting year.

### **2<sup>nd</sup> Interim Audit and Final Audits**

The accounting statements have been agreed back to balance sheet and income and expenditure reports produced from the RBS Accounting system. All comparatives reported in the financial statements have been agreed back to the audited 2020-21 accounts, as published on the Council website.

At the time of my audit, the year end VAT return had not yet been submitted to HMRC, but was being finalised. This is to be expected as the audit was completed very soon after the financial year end.

The Council reviewed my interim audit report at the 27 January 2021 meeting of Full Council.

I am satisfied that the Council has met this control objective.

**B: Financial Regulations & Payments**  
**First Interim Audit**

**Governance**

Financial Regulations were last reviewed and approved at the Full Council meeting in September 2020. These regulations are based on the template provided by NALC and are thus compliant with sector best practice. Standing Orders were revised and adopted in March 2021, and the Members Code of Conduct updated in March 2022.

The Council has elected to adopt the General Power of Competence(GPC). I confirmed that this was reaffirmed after the May 2019 elections, and properly recorded in the minutes of the May 16th 2019 meeting of Full Council. The council meets the criteria for GPC.

I discussed the use of working groups at the Council with the Town Clerk, in the light of advice issued by NALC. The Council is confident that regulations are being followed in this area, as it is Full Council that makes decisions, not working groups. The Town Clerk confirmed that advice has been received from SALC.

I checked that acceptance of office and declaration of interest forms for a sample of councillors. All records were in good order.

**Expenditure and payments to suppliers**

The Council has a clear procedure for making payments to third parties. A payment run is processed each Wednesday by the Council's Bookkeeper, who collates invoices due for payment. These invoices are matched to purchase orders that have been authorised by the relevant budget holder, and countersigned by the Town Clerk.

The invoice is then entered on to the purchase ledger by the Bookkeeper, and is marked as ready for payment. A BACS run is produced by the accounting system, this is checked and loaded into the Council's bank account, where payments sit ready for authorisation by the appointed councillors.

2 councillors are required to authorise each payment. The bookkeeper sends the following information to these councillors by email:

- List of purchase ledger payments from Omega accounting system
- Copy of BACS run from bank account

At each meeting of the Finance Working Group, details of all payments made are made available for inspection by councillors.

This is a robust system, compliant with Financial Regulations and with evidence separation of duties within the payment process.

I selected a sample of 10 expenditure transactions from the cashbook, and I was able to confirm for all transactions that:

- Transactions could be agreed back to a VAT invoice
- Purchase order was on file, authorised by the Town Clerk and budget holder
- VAT accounting correct
- Expenditure appropriate for the Council

I have two observations:

- BACS files produced by the accounting system were being stored in the K drive of the Council's document filing system, which can be accessed by all Council staff. BACS files can be easily amended and should not be stored in such an open location. I therefore recommend that BACS files are deleted or stored securely once the BACS run has been processed.
- At the time of my audit ( 3 November) the standing order transactions for August had not been signed off by councillors. This should ideally be completed with 2-3 weeks of each month end.

### **Transparency**

The Council publishes information relevant to the 2015 Transparency Code in the "Openness and Transparency " section of the website. Information on payments, and procurement was up to date at the time of my audit. Information on grant awards made by the Council should be added to this webpage, this cannot be easily located at present. Links to the transparency page had been improved by the time of my final audit.

### **2<sup>nd</sup> Interim Audit and Final Audits**

Non pay expenditure per box 6 to the accounts amounted to £1,045,903, up from £760,907 in 2020-21.

I tested a further sample of expenditure transactions selected at random from cashbooks for months 9-12 of the financial year. For all transactions sampled, I was able to confirm the following:

- Cashbook entry supported by invoice
- VAT accounted for correctly
- Purchase order completed, authorised by appropriate members of staff
- Expenditure appropriate for the Council.

I am satisfied that the Council has met this control objective

## **C: Risk Management & Insurance**

### **First Interim Audit**

The Council has a risk management strategy in place and monitors and reviews risk on an ongoing basis. An annual risk assessment is completed by independent consultants, Ellis Whitton. This is due to be considered at Strategic Finance Committee in January and will then be reviewed at Full Council in either January or March. I will review the risk assessment at my next audit, but I am satisfied that arrangements are in place to provide proper approval of the risk assessment before financial year end.

I reviewed the Council's insurance policy with Zurich Municipal, and checked asset cover on the insurance policy. The Gostrey Meadow play area was not listed on the list of assets insured. I therefore recommend that this is discussed with the insurers and insurance amended if necessary.

### **2<sup>nd</sup> Interim Audit and Final Audits**

The Council completed the annual risk management review at the Full Council meeting in January 2022. The risk management review is a comprehensive document, setting out the Council's approach to identifying and managing risk and controls in place to mitigate against these risks. I also note that the Council commissions an annual risk assessment report prepared by an external consultant. This was completed in January 2022, no major risks were highlighted. I am satisfied that the Council has met this control objective for 2021-22.

## **D. Budget, Precept & Reserves**

### **First Interim Audit**

The Council is in the process of preparing the budgets for 22-23. The Town Clerk has shared the budget setting timetable with me and there are clear arrangements in place to ensure that budget and precept are approved at Full Council on 27 January 2022. All precepting authority deadlines should therefore be met.

I have confirmed that regular budget monitoring reports are issued to the Strategy and Finance Working Group. The following reports are available for examination at this meeting, and are produced each quarter.

- Trial Balance
- Income and expenditure report
- Debtors outstanding
- Statement of investments

The September reports were reported to the October 12 meeting, so financial reporting is timely. I reviewed the budget monitoring report. At the end of period 6 expenditure amounted to around 44% of budget, the Council appeared to be on track to meet the 21-22 budget.

I will review the Council's reserve position at my final audit .

## **2<sup>nd</sup> Interim Audit and Final Audits**

Reserves at 31 March 2022 were £1,916,346 ( 2020-21 £1,736,178).

General reserves at year end were £493K This represents 42 % of precept, which is in line with recommended levels set out in the NALC Practitioners' Guide

The Council held earmarked reserves of £1.424m at 31.3.22. These are held for a number of reasons;

- to support future projects
- to support the Council's fixed asset base
- to set aside funds that can only be used for specific purpose, such as CIL monies or capital receipts.

Earmarked reserves are due to be reviewed at the Strategy and Finance Working Group in April 2022. The Council should continue to ensure that earmarked reserves are only held when there is a clear purpose for the reserve. I am satisfied that the Council is managing reserves effectively.

The Council agreed the budget for 22-23 at the Full Council meeting on 16 December 2021. The precept was approved at the Full Council meeting on 27 January 2022, with a precept of £1,231,570 agreed for the forthcoming financial year. All precepting authority deadlines were met.

Fees and charges for 2022-23 have been reviewed, as recommended at my interim audit. These were considered at the Finance and Strategy Group in January 2022, with approval at the Full Council meeting in the same month.

I am satisfied that this control objective is being met.

## **E. Income** **First Interim Audit**

I selected a sample of income transactions from the cashbook. For all transactions sampled, I was able to confirm the following:

- Cashbook transaction agreed to schedule of deposits received
- Cashbook transaction checked to receipt at bank
- Highest value item agreed to invoice
- Invoice agreed to relevant schedule of fees and charges or other supporting documentation
- VAT accounted for correctly

The Council receives significant numbers of cheques particularly for payments for cemeteries and allotments. These are time consuming to process and access to banks to pay in cheques is becoming more difficult. I recommend that the Council should change

terms and conditions to require customers to settle accounts by bank transfer or direct debit, apart from certain exceptional circumstances.

Fees for cemeteries and Invest in Farnham have not been reviewed since 20-21. It is a requirement of financial regulations that

“ The council will review all fees and charges at least annually, following a report of the Town Clerk during the budget setting cycle. “

Going forward, Council fees should be set as part of annual budget setting.

I have reviewed the Council’s debtors ledger. At the time of the audit, debts outstanding stood at £11,513. The majority of this debt can be considered as current debt as is less than three months old, and relates to current projects. The debtors ledger is well managed.

## **2<sup>nd</sup> Interim Audit and Final Audits**

### **Final Audit**

Precept per box 2 to the accounts was £1,169,830 (20-21 £1,146,027). This has been agreed to third party documentation provided by external audit.

Income per box 3 to the accounts was £558,809 (20-21 £284,551).

I tested a further sample of income transactions from the cashbooks for months 9-12 of the financial year. For all transactions tested I was able to confirm

- Cashbook transaction agreed to schedule of deposits received
- Cashbook transaction checked to receipt at bank
- Highest value item agreed to invoice
- Invoice agreed to relevant schedule of fees and charges or other supporting documentation ( approved fees and charges for cemeteries / remittance advice for CIL/other approved fees and charges.
- VAT accounted for correctly

I have one minor recommendation to raise. Fees for stalls and gazebos at West Street Market are not included with the Council’s schedule of fees and charges. These should be approved at the next update of fees and charges.

## **F. Petty Cash**

### **First Interim Audit**

I reviewed the petty cash file at my first interim audit on September 23<sup>rd</sup>. The petty cash balance on the ledger had been reconciled to the petty cash balance each month, with evidence of regular petty cash counts. The cash balance is generally held at £300, which is not excessive for a Council of this size. I reviewed details of expenditure on file, all expenditure seemed appropriate, items such as milk for the office , batteries and other low value consumables.

## **2<sup>nd</sup> Interim Audit and Final Audits**

The Council held a petty cash balance of £1,326.40 at 31.3.22. This was counted at year end by two councillors, evidence of the count is recorded on the petty cash log.

## **G. Payroll**

### **First Interim Audit**

The Council's payroll is processed by Moorepay. Each month the Town Clerk inputs all monthly changes to payroll. Monthly amendments are input direct by the Clerk into Moorepay as follows

- Staffing changes - these are input into the payroll application in line with agreed start and finish dates
- Events – The Events Manager confirms all staff who have worked on events by email, and this information is input into payroll
- Non full-time staff and overtime - Timesheets are completed by staff and these are authorised by the relevant manager. Details of hours worked are recorded in the payroll system

Once all input has been complete, the Clerk reviews payroll. Payroll is then processed by Moorepay, who set up and pay staff by BACs from the Council's bank account.

I tested the June and September payroll, 3 staff payments selected from each month. I was able to agree

- Cashbook entry for payroll for each month back to Payroll report
- Pay for each officer selected back to individual payroll report on Moorepay
- Checked gross pay to appropriate pay scale point
- Overtime / events payment, checked to record of additional time worked
- Evidence of councillor review of payroll

For all transactions tested, I was able to confirm payroll has been processed accurately.

## **2<sup>nd</sup> Interim Audit and Final Audits**

Staff costs per box 4 to the accounts were £502,568 (20-21 £485,358). I have reviewed RBS reports and it appears that correct costs have been included within the staffing costs cell on the statement of accounts.

I tested the pay for 4 members of staff paid in the January payroll. For all staff selected I was able to confirm cashbook transactions back to payslips. Gross pay per payslip was then confirmed to appropriate pay scale point. For the outside workforce, hours worked or events payments were checked to time recording records signed off by the Town Clerk and Business and Facilities Manager.

I have one recommendation. Time recording records and authorisations are untidy, with manual adjustments and an undated signature recorded on a spreadsheet. Given that these



are authorisations to make payments, records should be tidied up and authorisations should be signed and dated.

I am satisfied that the Council has met this control objective.

## **H. Assets and Investments**

Fixed assets per box 9 to the accounts were £ 2,634,489 ( 20-21 £2,393,841) I have agreed the balance in the accounts back to the asset register. The asset register appears complete and to record assets at cost or proxy cost, as required by regulations, with sufficient detail to locate all assets listed.

Changes in asset register value year on year are supported by schedules of assets added and removed from the asset register, again at cost. I confirmed the following entries on the asset register

- £143K – additions to Central Car Park Public Conveniences – agreed to interim valuation from surveyor – correctly added to asset register at cost;
- £250K CCLA Property Fund Investment. ( agreed to December 2021 statement, the year end statement had not been issued by CCLA at the time of the audit)

I am satisfied that the asset register can be reconciled to the fixed asset balance recorded in the accounts.

## **I: Bank Reconciliations**

### First Interim Audit

The Current Account is reviewed twice a week by the bookkeeper, and transactions are matched off against the cashbook as they are recorded in the Council's bank account. This is a strong control against fraud and error and ensures all income records are kept up to date. Formal reconciliation is performed promptly at each month end, by the Bookkeeper, prior to review by the Accountant. This system is compliant with the requirement of financial regulations. There is strong separation of duties, with the accounts maintained and reconciled by officers with no signatory powers, and reporting of balances to councillors.

At 31 October 2021, the Council held the following bank and investment balances. I have reperformed month end reconciliations for accounts highlighted in green . Accounts highlighted in yellow are maintained as balance sheet accounts and are not included in the monthly bank reconciliation process. The account highlighted in orange is a long term investment and is correctly included in the asset register. Bank statements are only issued annually for the majority of the investment accounts.

Account	Balance at 31 October 2021	Reconciliation review by Internal Audit
Current Account	£81,537	Reconciled to 30.10.21. Cashbook agreed to bank
Mayors Charity Account	£7,699	Reconciled to 30.10.21. Cashbook agreed to bank
Moneymaker Call Account	£530,678	Reconciled to 30.10.21. Cashbook agreed to bank
Petty cash	342	Reconciled to 30.10.21.
Money Maker investment 1	£200,000	Operated as balance sheet account
Money Maker investment 2	£300,000	Operated as balance sheet account
CCLA investment Account	£800,000	Operated as balance sheet account
Cambridge and Counties Deposit account	£237,498	Operated as balance sheet account
Money Maker investment 1	300,000	Operated as balance sheet account
Nationwide	£101,991	Operated as balance sheet account
CCLA Property Fund (shown as investment asset, not on balance sheet)	£250,000	Long term investment, correctly accounted for on asset register
<b>TOTAL Cash and investment balance at 31.10.21</b>	<b>£2,809,745</b>	

I recommend that all investment accounts (highlighted in yellow) are reclassified as cashbook accounts on the Omega accounting system. These should be reconciled to the most recent bank statements whenever these become available. Omega bank reconciliation reporting can be used to present monthly reports on bank and investment account balances to councillors.

## **2<sup>nd</sup> Interim Audit and Final Audits**

The Council has recently reviewed its investment strategy, with evidence of the review recorded in minutes of Full Council in January 2022. The Council has therefore demonstrated compliance with the MHCLG guidance on Local Government Investments.

Cash per box 8 to the accounts was £2,177,447 (20-21 £1,857,988) I reperformed the year end bank reconciliations. Details of this work is set out below:

Account	Cashbook Balance at 31 March 2022	Reconciliation review by Internal Audit
Current Account	£59,043	Agreed to bank reconciliation, RBS accounting system and bank statement
MM Investment 00828203	£200,000	Accounting system balance agreed to 31.3.22 statement from HSBC
MM Investment 30828181	£300,000	Accounting system balance agreed to 31.3.22 statement from HSBC
MM Call 90700304	£73,117	Accounting system balance agreed to 31.3.22 statement from HSBC
CCLA Investment 068118000IPC	£800,000	Accounting system balance agreed to 31.3.22 statement from HSBC
MM Investment 70827622	£300,000	Accounting system balance agreed to 31.3.22 statement from HSBC
Cambridge and Counties Deposit account	£239,048	Agreed to bank reconciliation, RBS accounting system and bank statement
Nationwide	£102,423	Accounting system balance agreed to 31.3.22 statement from HSBC
Petty Cash	£1,327	agreed to count signed off by councillors
MM Investment 70829560	£100,000	Accounting system balance agreed to 31.3.22 statement from HSBC
Mayor's Charity A/C	£2,489	Agreed to bank reconciliation, RBS accounting system and bank statement
<b>TOTAL Cash and investment balance at 31.3.22</b>	<b>£2,177,447</b>	

At the time of my audit, bank reconciliations had not yet been subject to councillor review. This will be completed in due course. I am satisfied that the system of bank reconciliations is operating effectively, and that I could agree accounting balances for cash, via bank reconciliations, to bank statements for all accounts.

The Council has no loans, and box 5 of the accounting statements is correctly shown as nil.

**J. Year-end accounts**

Farnham TC has produced accounts on an accruals basis, this is required as income / expenditure is above £200k. A reconciliation between Box 7-8 of the accounts has been prepared, for external audit review, and creditor and debtor listings support this reconciliation.

An explanation of year-on-year variances has also been prepared and provides detailed explanations for review by external audit.

I am satisfied this control objective has been met.

**L: : The Authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements**

**2<sup>nd</sup> Interim Audit and Final Audits**

As a larger Council, with income / expenditure in excess of £200K, Farnham is required to follow the 2015 Transparency Code. Whilst I was able to confirm that data required by the Code could be located at various pages on the Council website, there is scope to improve the way this information is presented. I recommend that the Council reviews the “transparency and openness” page on the website, and considers following the model at Windlesham Parish Council. [Transparency Information - Windlesham Parish Council \(windleshampc.gov.uk\)](http://windleshampc.gov.uk)

I am satisfied that the Council is meeting this control objective.

**M: Exercise of Public Rights - Inspection of Accounts**

Inspection periods for 2020-21 accounts were set as follows

Inspection - Key date	2020-21 Actual
Accounts approved at Full Council	29 April
Inspection period begins	22 June
Inspection period ends	2 August
Correct length	Yes

I can confirm that regulations were followed and that the Council can therefore sign off that it has met control objective 4 on the annual governance statement – inspection rights.

**N: Publication requirements 2020 AGAR**

The Council received a clear audit opinion from the external auditors for 2020-21. This was dated 15<sup>th</sup> September, and the Council has published the complete audited AGAR on the website, as required by regulations. The Conclusion of Audit notice was published on

the Council website on 23 September, before the regulatory deadline of 30.9.21. The external audit certificate was reported to the October meetings of Strategy and Finance Committee and Full Council.

I am satisfied regulatory requirements have been met in this area.

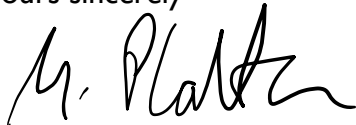
#### **0. Trusteeship**

The Council is trustee of the Farnham School of Science and Arts, also known as the Farnham South Street Trust, Charity Number 1146152. A separate company is operated on the Omega Accounting system, I can therefore confirm separate books of account are maintained for the Charity. The Trust holds separate meetings, these are minuted and minutes and agenda published on the Town Council website. The 20-21 annual return was submitted on 29 October 21, with the accounts submitted on 23 December 2021. All Charity Commission deadlines were met. The accounts have been subject to an independent examination, as required for a charity with turnover in excess of £25K.

I am satisfied that the Council has met this control objective.

I attach my invoice and internal audit report from the AGAR for your consideration.

Yours sincerely

A handwritten signature in black ink, appearing to read 'M. Platten', written in a cursive style.

Mike Platten CPFA

**Points Forward – Action Plan - Interim Audit**

<b>Matter Arising</b>	<b>Recommendation</b>	<b>Council Response</b>
I noted that 3 ex members of staff still had read access to RBS Omega. These profiles have now been closed off.	I recommend that Omega is checked periodically to ensure all user profiles are set appropriately.	<b>Now removed</b>
BACS files produced by the accounting system were being stored in the K drive of the Council's document filing system, which can be accessed by all Council staff. BACS files can be easily amended and should not be stored in such an open location.	I recommend that BACS files are deleted or stored securely once the BACS run has been processed.	<b>Created a Finance Drive with restricted access. A number of files have now been located there. Bacs files securely stored.</b>
At the time of my audit ( 3 November) the standing order transactions for August had not been signed off by councillors.	This should ideally be completed with 2-3 weeks of each month end.	<b>Now completed.</b>
The Gostrey Meadow play area was not listed on the list of assets insured.	I recommend that this is discussed with the insurers and insurance amended if necessary.	<b>Checked with insurer – this is insured and not listed separately.</b>
The Council receives significant numbers of cheques particularly for payments for cemeteries and allotments. These are time consuming to process and access to banks to pay	I recommend that the Council should change terms and conditions to require customers to settle accounts bank transfer or direct debit, apart from certain exceptional circumstances.	<b>The terms and conditions on invoices have been changed.</b>

<p>in cheques is becoming more difficult.</p>		
<p>Fees for cemeteries and Invest in Farnham have not been reviewed since 20-21. It is a requirement of financial regulations that</p> <p>“ The council will review all fees and charges at least annually, following a report of the Town Clerk during the budget setting cycle. “</p>	<p>Going forward, Council fees should be reviewed as part of annual budget setting</p>	<p><b>Reviewed in 22-23 fees and charges report. Includes flexibility for Town Clerk for invest in Farnham</b></p>
<p>Farnham South Street Trust, Charity Number 1146152</p>	<p>The Accounts have not yet been submitted, the Council should ensure these are submitted by 31 January 2022. The Accounts were submitted late for 2 previous years.</p>	<p><b>Submitted in December 21. Charity Reporting is up to date.</b></p>
<p>The inspection notice for 20-21 has been archived from the website</p>	<p>I recommend that this should put back on the website, the external auditors will check this as part of year end processes.</p>	<p><b>Now published on website</b></p>
<p>Bank reconciliations - investment accounts</p>	<p>I recommend that all investment accounts (highlighted in yellow) are reclassified as cashbook accounts on the Omega accounting system. These should be reconciled to the most recent bank statements whenever these become available. Omega bank reconciliation reporting can be used to present monthly</p>	<p><b>Recommendation actioned</b></p>

	reports on bank and investment account balances to councillors.	
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**Points Forward – Action Plan - Final Audit**

<b>Matter Arising</b>	<b>Recommendation</b>	<b>Council Response</b>
<p>Fees for stalls and gazebos at West Street Market are not included with the Council’s schedule of fees and charges.</p>	<p>These should be approved at the next available meeting</p>	
<p>Time recording records and authorisations are untidy, with manual adjustments and an undated signature recorded on a spreadsheet.</p>	<p>Given that these are authorisations to make payments, records should be tidied up and authorisations should be signed and dated.</p>	
<p>As a larger Council, with income / expenditure in excess of £200K, Farnham is required to follow the 2015 Transparency Code. Whilst I was able to confirm that data required by the Code could be located at various pages on the Council website, there is scope to improve the way this information is presented.</p>	<p>I recommend that the Council reviews the “transparency and openness” page on the website, and considers following the model at Windlesham Parish Council.</p>	