



ISSUES ARISING REPORT FOR
Farnham Town Council
Audit for the year ended 31 March 2012

Introduction

The following matters have been raised to draw items to the attention of Farnham Town Council. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2012.

The audit of the annual return may not disclose all shortcomings of the systems as some matters may not have come to the attention of the auditor. For this reason, the matters raised may not be the only ones that exist.

The matters listed below are explained in further detail on the page(s) that follow;

- Trustee information not disclosed to Charity Commission
 - Minute reference
-

The following issue(s) have been raised as there are minor errors on the annual return which we wish to draw to the attention of the council so they do not occur again in future years.

Minute reference

What is the issue?

A minute reference has been entered in Section 1 and Section 2, which is incorrect.

The statements were approved and the minute reference should be C32/12.

Why has this issue been raised?

The approval of the sections have not been fully disclosed in accordance with the requirements.

What do we recommend you do?

The council must ensure that the annual return approval is adequately disclosed.

Further guidance on this matter can be obtained from the following source(s):

Governance and Accountability in Local Councils in England - A Practitioners Guide, NALC/SLCC

The following issue(s) have been raised to assist the council. The council is recommended to take action on the following issue(s) to ensure that the council acts within its statutory and regulatory framework.

Trustee information not disclosed to Charity Commission

What is the issue?

The council have not disclosed to the Charity Commission that it is the sole trustee of a charity.

Why has this issue been raised?

Statutory information has not been adequately disclosed to the Charity Commission. The council's responsibility for the charity has not been publicly disclosed.

What do we recommend you do?

The council must update the trustee information with the Charity Commission to disclose the council as the sole trustee of the charity.

Further guidance on this matter can be obtained from the following source(s):

Charity Commission website - <http://www.charity-commission.gov.uk>

Audit Briefing, Spring 2010 - BDOSH

Local Council Administration, 7th Edition, Charles Arnold-Baker, Chapter 13

No other matters came to our attention.

For and on behalf of
BDO LLP

Date: 05 September 2012
