

YORKSHIRE INTERNAL AUDIT SERVICES  
26 STOCKWELL ROAD KNARESBOROUGH NORTH YORKSHIRE HG5 0JZ  
TELEPHONE 01423 797817

Mr Colin Hill,  
Clerk to Todmorden Town Council  
Town Clerk's Office  
Todmorden Community College,  
Burnley Road,  
Todmorden  
OL14 7BX

Dear Mr Hill

**To the Members of Todmorden Town Council**  
**Internal Audit of Accounts for the Financial Year ending 31 March 2021**  
**Interim Audit**

I am pleased to inform you that the interim internal audit has been completed. Unfortunately, due to the ongoing pandemic situation this audit has again been carried out remotely. Appropriate tests and checks have been carried out on the accounts and internal controls at this stage of the audit to confirm that the systems of financial and other controls over the council's activities and operating procedures are effective.

This council has in place strong internal controls which are reviewed regularly. Following my work, I can confirm that there are no matters to give cause for concern and internal controls are operating as expected.

Action taken on matters raised in my previous report is discussed in the following paragraphs. There are no new matters to bring to members attention but comment is made on the ongoing review of the asset register in the paragraphs below.

Grant Payments

My previous report commented on payments made to two trusts who make grants to individual students for books to help further their education. These payments were made quoting the council's powers under s137 of the Local Government Act 1972. It was my opinion that these payments did not fulfil the requirements of s137 and as this council did not meet the criteria for the general power of competence, they did not have the power to incur this expenditure.

I suggested that no further payments should be made or, if the council wished to continue, any future payments should be made out of the Mayor's allowance.