



TODMORDEN TOWN COUNCIL

**Item 22 – Resources Committee
24th Feb 2020**

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REPORT TO RESOURCES COMMITTEE

REPORT AUTHOR	Colin Hill Town Clerk and Responsible Financial Officer
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Date	24th February 2021
SUBJECT	Internal Controls

PURPOSE OF REPORT

1. To ask Members to note that the Internal Controls Document should be reviewed annually to be satisfied that they remain appropriate, especially should the nature of the Council's activities materially change – see Appendix 1.
2. To inform Members that the Clerk in his combined role with that of the Responsible Financial Officer has reviewed the Internal Controls document adopted in March 2020 and against the revised Joint Panel on Accountancy and Governance (JPAG) A Practitioners' Guide (2020 edition)' see Appendix 2a.(amended to include this new JPAG reference).
3. To inform Member that the 2020 guide did not make any substantive changes that would require Members to consider may major changes to this Internal controls document.
4. To inform Member that the Clerk/ RFO believes that within the resources available, he is meeting his duties under Section 151 of the Local Government Act 1972.
5. To inform Members that during the year the Resources Committee received a report from Cllr M Taylor of the internal controls in place. The checklist provided within the Internal controls document complies with what would be expected of an Annual Internal Audit as defined by the Yorkshire Local Councils Association – see Appendix 3.

FINANCIAL IMPLICATIONS

6. Whilst none directly arising from this review, a review of the Internal Controls confirm that they remain appropriate and reflect the day-to-day nature of the Risks faced on a day-to-day basis.

RECOMMENDATION

7. That Members agree that the Draft Internal Controls document remains appropriate and recommend to Full Council to Adopt

REASONS FOR RECOMMENDATION

8. The Resources Committee should keep under review the Internal Controls document.

POLICY IMPLICATIONS:

9. None arising from this report.

DETAILS OF CONSULTATION:

10. None arising from this report.

CLIMATE CHANGE:

11. None arising from this report.

IMPACT EQUALITY ASSESSMENT

12. None arising from this report.

SUPPORTING PAPERS:

13. Appendix 1 - Draft Internal Controls Document
- Appendix 2a - Joint Panel on Accountancy and Governance (JPAG) A Practitioners' Guide (2020) edition.
- 2b JPAG guide changes
- Appendix 3 - YCLA internal Audit Checklist

FURTHER INFORMATION, PLEASE CONTACT: Colin Hill