

YORKSHIRE INTERNAL AUDIT SERVICES
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Mr Colin Hill,
Clerk to Todmorden Town Council
Town Clerk's Office
Todmorden Community College,
Burnley Road,
Todmorden
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Dear Mr Hill

To the Members of Todmorden Town Council
Internal Audit of Accounts for the Financial Year ending 31 March 2020

I am pleased to inform you that the internal audit for 2019/20 is complete. Appropriate tests and checks were carried out on the accounts and internal controls to confirm that the systems of financial and other controls over the council's activities and operating procedures are effective. Updated governance and policy documents introduced by the new clerk appointed during the year were also reviewed. Unfortunately, no visit to the council was possible this year as the timing of the audit coincided with changed working and travel arrangements due to the pandemic, therefore the audit has been carried out online and by discussion with the clerk. Following that I can confirm that internal controls are operating as expected and there are no matters to give cause for concern. There are two matters to bring to the attention of members and these are discussed in the paragraphs below. The Annual Internal Auditors Report contained within the Annual Governance and Accountability Return 2019/20 has been completed as required.

Grant Payments

During my review of the council's grant payments I noticed as part of the total an amount paid described as being for education. The council have made these payments quoting their powers under s137 of the Local Government Act 1972. Councils may only incur expenditure where they have the power to do so, derived under various pieces of legislation. S137 of the Local Government Act 1972 allows local councils to incur expenditure for the benefit of the area or some or all of its inhabitants but not to individuals.

