

YORKSHIRE INTERNAL AUDIT SERVICES
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Ms Naomi Crewe,
Clerk to Todmorden Town Council
Todmorden Town Hall
Bridge Street
Todmorden
OL14 5AQ

Dear Ms Crewe,

**To the Mayor and Members of Todmorden Town Council
Internal Audit of Accounts for the Financial Year ending 31 March 2023
Final Audit**

I am pleased to inform you that the internal audit is complete. Appropriate tests and checks have been carried out on the accounts and management arrangements to confirm that the systems of financial and other controls over the council's activities and operating procedures continue to be effective. This council continues to have in place the necessary policies and strong internal controls which are reviewed regularly and are applied consistently to the council's activities. Following my work, I can confirm that there are no matters to give cause for concern and internal controls are operating as expected. There are no matters to bring to members attention and no outstanding action on any previous recommendations.

However, as part of my audit work during the previous visit I identified a potential improvement in the payments process and discussed with staff ways of introducing more environmentally friendly methods of authorising payments and recording those authorisations without weakening the existing controls.

I suggested that an alternative method be trialled over the next few months, to be reviewed at the next audit visit. The suggestion was considered by members but it was decided to continue with the present method at this time.

The Annual Internal Auditors Report contained within the Annual Governance and Accountability Return 2022/23 has been completed as required.

