YORKSHIRE INTERNAL AUDIT SERVICES
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Ms Naomi Crewe,
Clerk to Todmorden Town Council
Town Clerk's Office
Todmorden Community College,
Burnley Road,
Todmorden
OL14 7BX

Dear Ms Crewe

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

I am pleased to inform you that the interim internal audit has been completed. Appropriate tests and checks were 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. Following my work, I can confirm that there are no matters to give cause for concern and internal controls are operating as expected.
This council continues to have in place strong internal controls which are reviewed regularly but part of my audit work also includes identifying improvements in systems and processes where possible.
I discussed with staff ways of introducing more environmentally friendly methods of authorising payments and recording those authorisations without weakening the existing controls. It was agreed to trial an alternative method over the next few months and I will review the results at the next audit visit.
I would like to thank the staff of the council for their assistance during this audit.

Yours sincerely

JL Bennett
27 September 2022

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