NORTHERN INTERNAL AUDIT SERVICES

[redacted]

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 2027
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. This council continues to have in place strong internal controls which are reviewed regularly. I discussed with the Town Clerk minor matters which arose during the audit and action was agreed where necessary. I can confirm that there are no matters to give cause for concern and internal controls are operating as expected. There are no new matters to bring to the attention of the council.
The Annual Internal Auditors Report contained within the Annual Governance and Accountability Return (AGAR) 2025/26 completed at the previous audit noted that two of the control objectives had not been met. These concerned the exercise of public rights and the accessibility of the Town Council's website. Work has been carried out and changes made to procedures which should ensure that these objectives will be met in future.
I would like to thank the Town Clerk and staff of the council for their assistance during the audit.

Yours sincerely

[redacted]

JL Bennett
23 September 2026