

Item 19 Annual Meeting May 2026

NORTHERN INTERNAL AUDIT SERVICES

4 GREEN LANE CLOSE, OVERTON, WAKEFIELD, WEST YORKSHIRE, WF4 4SE
TELEPHONE 07748050318

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 2026
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 are operating effectively. This council has regularly reviewed policies and strong internal controls 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 were no matters requiring action from my previous report.

The Annual Internal Auditors Report contained within the Annual Governance and Accountability Return (AGAR) 2025/26 has been completed as required. However, two of the control objectives have not been met. This is detailed in the following paragraphs.

Control Objective M In the year covered by this AGAR the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations

During the year 2025/26 (the year covered by this AGAR) the Town Council did not specify the correct period for the exercise of public rights in relation to the 2024/25 AGAR. Therefore, as instructed by the external auditor the Town Council should answer No to Assertion 4 on Section 1 of the Annual Governance Statement and hence this control objective has not been met.

During this year (2026/27) the Town Council has reviewed the requirements and ensured its procedures will result in setting the correct public rights period for 2025/26 AGAR.

Control Objective O The authority has complied with laws, regulations and proper practices relating to digital and data compliance.

The Town Council has reviewed the requirements to meet this objective and has in place policies and procedures to ensure that the relevant regulations are complied with. However, the Town Council's website is not fully compliant with the required accessibility standards thereby limiting accessibility for some users.

The Town Council is currently reviewing its website and implementing the necessary changes through its website provider and will monitor and update its compliance as part of its governance and digital management arrangements.

I would like to thank the staff of the council for their assistance during this audit.

Yours sincerely

Janet L Bennett

JL Bennett
17 April 2026