

YORKSHIRE INTERNAL AUDIT SERVICES  
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Mr J Boom  
Clerk to Hebden Royd Town Council  
The Town Hall  
St George's Street  
Hebden Bridge  
HX7 7BY

Dear Mr Boom

**To the Mayor and Members of Hebden Royd Town Council  
Internal Audit of Accounts for the Financial Year ending 31 March 2020  
Final Audit**

I am pleased to inform you that the internal audit 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. Unfortunately, no visit to the council was possible for the final audit 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. The current position on the matter raised in my previous report is noted in the paragraphs below. There are no new matters to bring to the attention of members. The Annual Internal Auditors Report contained within the Annual Governance and Accountability Return 2019/20 has been completed as required.

The Picture House

During the last audit as part of my visit to the Picture House I reviewed the recently updated asset register for the Picture House, this was comprehensive but did include a number of low value items.

I suggested at that time that with the Picture House Manager, members consider a minimum value for inclusion in the register and maintain an inventory of low value day to day items.

Since then there has not been the opportunity to do this particularly with the current pandemic situation but I recommend that this is reviewed as soon as practicable to do so.

I would like to thank the Clerk for his assistance and attention during the audit.

Yours sincerely

A handwritten signature in cursive script that reads "Janet L. Bennett".

JL Bennett

9 July 2020

PARTNERS ~ KC Stephenson

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