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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 2021**

I am pleased to inform you that the internal audit is complete. Appropriate tests and checks were 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. Unfortunately, no visit to the council was possible again due to the continuing effect of the pandemic on work and travel arrangements, 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. There is one matter to bring to members attention and this is detailed in the paragraphs below.

The Annual Internal Auditors Report contained within the Annual Governance and Accountability Return 2020/21 has been completed as required.

Petty Cash

At 31 March 2021 the council held petty cash balances of £100 (Town Council) and £3.42 (at the Picture House) and £500 of floats (also at the Picture House). There are adequate controls and procedures for their use but the accounting treatment at the end of the financial year is inconsistent. Only one of the cash balances (£3.42) is included within the total cash and bank balances, in agreement with standard accounting procedures. The other cash amounts are shown as reconciling amounts between the balances and the cashbook together with the council's other debtor and creditor balances. Whilst the amounts are not material this is not in line with standard accounting practice and I recommend that these balances are presented appropriately during and at the end of the current financial year.

