

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 2022
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 and operating procedures continue to be effective. Following that I can confirm that internal controls continue to operate as expected and there are no matters to give cause for concern.

Action taken on the matters raised in my previous report which were to be reviewed at this audit is detailed in the paragraphs below. There is one other matter to bring to members attention and this is also detailed in the paragraphs below.

The Annual Internal Auditors Report contained within the Annual Governance and Accountability Return 2021/22 has been completed as required.

Petty Cash

At 31 March 2021 the council held petty cash balances for the Town Council and the Picture House and also floats at the Picture House. There were adequate controls and procedures for their use but the accounting treatment at the end of the financial year was inconsistent. Only one of the cash balances was included within the total cash and bank balances, in agreement with standard accounting procedures. The other cash amounts were shown as reconciling amounts between the balances and the cashbook together with the council's other debtor and creditor balances. Whilst the amounts were not material this was not in line with standard accounting practice and I recommended that these balances should be presented appropriately during and at the end of this financial year (2021/22).

Audit work showed that these balances are now accounted for and reported correctly.

