YORKSHIRE INTERNAL AUDIT SERVICES JASPER COTTAGE, SESSAY, THIRSK, NORTH YORKSHIRE YO7 3BE TELEPHONE 01845 501660

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.

The Picture House

My review at the interim audit identified an area for improvement regarding regular reconciliation of information produced by the Picture House booking system Oscar and the data produced for input to the SAGE accounting system. Year end audit work showed that this process is now being carried out.

Asset Register

My review of the asset register during the audit discovered that it contained assets transferred to Calderdale Metropolitan Borough Council some years ago. The Clerk is to review and amend the register to remove these items which are not of material value.

I also noted the Picture House asset register included a number of low value items. This was reported to the council in February 2020. I recommended at that time that members consider a minimum value for inclusion in the register and maintain an inventory of low value day to day items.

Following this audit, I now recommend that the register is reviewed to ensure that it only contains assets currently owned and at an appropriate value.

I would like to thank the Clerk and staff of the Town Council for their assistance during the audit.

Yours sincerely

gant L. Beneto.

JL Bennett

13 June 2022

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