

YORKSHIRE INTERNAL AUDIT SERVICES  
26 STOCKWELL ROAD KNARESBOROUGH NORTH YORKSHIRE HG5 0JZ  
TELEPHONE 01423 797817

Mrs Tara Ball  
Clerk to Penistone Town Council  
St John's Community Centre  
Church Street  
Penistone  
S36 6AR

Dear Mrs Ball

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

I am pleased to inform you that the 2019/20 internal audit is complete. Appropriate tests and checks were carried out on the accounts and internal controls throughout the year 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 this time 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 Acting Clerk. 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 and outstanding action on the matters raised in my previous report is noted in the following paragraphs. There are no new matters to bring to members attention.

The Annual Internal Auditors Report contained within the Annual Governance and Accountability Return 2019/20 has been completed as required.

Payroll

Previous reports have commented that when a reconciliation was carried out between the RBS accounting system and the payroll system 12Pay some inaccuracies (although not material) were noted. The payroll system is reconciled monthly to the accounting system and no errors were found during the course of the year. The problem appears to be with the reporting function within 12Pay when annual data is extracted. The key controls are not affected but the reporting function of the payroll system appears to be flawed.

Appropriate reconciliations between the payroll system and the RBS accounting system were carried out at the year end to ensure that necessary and accurate information has been included in the accounts.

### Grants

My previous report noted that the Town Council has in place a grants policy and has determined criteria against which requests can be judged with applicants completing an application form.

However, during my review of the council minutes, I noted that grants had been made to a number of organisations but without any recording of the powers under which they were given.

The Town Council does record in its accounts where grants are made using S137 as required to do so as there is a monetary limit which should be monitored.

I recommended as good practice that the Town Council consider and record the specific powers under which it awards grants at the time of approval to ensure that it always operates within its statutory powers and authority.

This will be reviewed during the coming year.

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

Yours sincerely



JL Bennett

17 August 2020

PARTNERS ~ KC Stephenson

Tel: 0113 2585610

RF Entwistle

Tel 01423 797817

PRINCIPAL AUDITOR ~ Mrs JL Bennett

Tel: 01924 671829