

YORKSHIRE INTERNAL AUDIT SERVICES
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Ms Christine Downey,
Clerk to Bentham Town Council
Bentham Town Hall
Station Road
High Bentham
Lancaster
LA2 7LH

Dear Ms Downey

**To the Members of Bentham 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. Action taken and any outstanding action on the matters raised in my previous report is discussed in the paragraphs below. There are no new matters to bring to members attention. The Annual Internal Auditors Report contained within the Annual Governance and Accountability Return 2020/21 has been completed as required.

Asset Register

The council has a comprehensive asset register containing its material assets. However, I noted last year that the contents of the Town Hall were included as one item valued at £35,000 and there was no analysis of this figure identifying assets held. The clerk was at that time undertaking a review of all council assets and is currently in the process of compiling an inventory of Town Hall contents. When this is completed, the council may wish to consider setting a minimum value for inclusion of assets in the register. In addition, the register has now been updated for previously unrecorded assets. The need for insurance should also be considered as it may be uneconomic to insure all assets dependant on their value.

