



Carl Hearn
Town Clerk
Tavistock Town Council
Council Offices
Drake Road
Tavistock
Devon
PL19 0AU

25/06/2020

Dear Carl,

Further to our Internal Audit of your Council for the financial year 2019/20 I am pleased to submit the signed Internal Report for your Annual Return. We have completed our work and I can confirm that we have not given a Negative response for any of the Internal Control Objectives.

You will note that we have given 'Not Covered' responses in respect of the Control Objectives K, L and M and we are required to explain why we have done this.

The reason for the Not Covered response for Objective K is that it is not applicable to your Council as you did not certify yourself as exempt from External Audit.

For Objective L we have given a 'Not Covered' response to this as, although we have seen the completed Notice document, there is no formal documentary evidence that the required Notice was posted as required. You will be aware that there is, in fact, no requirement for this documentary evidence to be maintained by you and therefore it is impossible for an auditor to independently verify this. We are aware that this issue has been discussed with the External Auditors and we expect most, if not all, Councils to also have 'Not Covered' as a response to Objective L from their Internal Auditors.

We have responded 'Not Applicable' in respect of Objective M as it is our understanding that the Council does not act as Trustee.

I have also emailed you an Internal Audit summary of our audit testing which you may find useful. This sets out the number of tests that we have carried out and the number of positive and negative responses. Care should be taken when using this Summary as these tests are not given a weighting to reflect their relative importance and the Summary must therefore be considered in conjunction with our Internal Audit Observations.

I have made some Observations in respect of the year end audit which I would be grateful if you could draw to the Council's attention in due course. If the Council should have any queries regarding any points raised please do not hesitate to contact me.

I would like to express our thanks for the assistance you provided to us during the course of the audit.

Yours sincerely,

A handwritten signature in black ink, appearing to read "K. Rose". The signature is fluid and cursive, with a large initial "K" and a distinct "Rose" following.

Kevin Rose ACMA
Director