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Salterforth Parish Council
C/O Ms C Pollard
13 Alpha St
Salterforth
BB18 6ST

8th June 2021

Dear Christine

Re: Internal Audit of Salterforth Parish Council Financial Records for the Period 2020/21

I have now completed the internal audit for the above period. Based on the records provided by the Clerk, Mrs Carole Singleton and with consideration to the brought forward balances from 2019/2021, I am pleased to confirm that I am satisfied that all records are complete and accurate for this financial year.

As per the internal audit report from 2019-2020, I note that there are a number of assets on the register added from Pendle Borough Council from 2016 that are recorded with no value. As there is no formal requirement for the Parish assets to be 'written down' in value, it would be my recommendation to seek advice from your external auditing company as to whether a valuation is required on these assets and indeed if the existing valuations require reviewing periodically to give a more realistic view of the long-term investment/asset values owned by the parish.

The internal control objective section of the Part 3PM Annual Internal Audit Report is now completed and signed by myself and is enclosed.

A handwritten signature in cursive script that reads 'Lois Bury'.

Lois Bury MAAT