

Cathy Holmes  
Bolton-By-Bowland, Gisburn Forest & Sawley Parish Council  
Higher Scarloom House  
Holden  
Bolton-by-Bowland  
Clitheroe  
BB7 4PF

Our Ref: BW/BO83  
Date : 1<sup>st</sup> June 2026

Dear Cathy

**Bolton-By-Bowland, Gisburn Forest & Sawley Parish Council  
Completion of the internal audit review for the year ended 31 March 2026**

We have completed our review of the Annual Governance & Accountability Return (AGAR) for Bolton-By-Bowland, Gisburn Forest & Sawley Parish Council for the year ended 31 March 2026. Please find the report and certificate (Section 3 of the AGAR part 3) included for your attention.

The report and certificate detail in brief any matters arising from the review. The smaller authority must consider these matters and decide what, if any, action is required.

Whilst Section 3 of the AGAR part 3 is a 'Yes' or 'No' form with no room for any explanation or elaboration, the council has on the whole performed its tasks well. The improvements needed are small and easily rectified and would then bring them fully in line with the regulations. No fundamental discrepancies in the accounting statement was found.

In order to fully address the issues found, an appendix had been attached to this letter for your review.

**Actions you are required to take at the conclusion of the review**

An authority with either gross income or gross expenditure under £25,000 (which you have), you must declare themselves exempt from external audit, no later than 30 June 2026 by completing the following:

- The Certificate of Exemption and return a copy to the External Auditor,
- The Annual Governance and Accountability Return From 2, (pages 4, 5 & 6)
- Approve Section 1 Annual Governance statement before approving Section 2 Accounting statement and both should be published on the authority website before 1 July 2026.

Finally, may we take this opportunity to thank you for your help and assistance with our questions and queries and to also enclose our fee note for your approval and swift settlement.

Kind regards

A handwritten signature in cursive script, appearing to read 'AM Smith', written in dark ink.

AM Smith  
Bennett Kirkhope Smith

## APPENDIX 1

	<b>Issue found during review</b>	<b>Solution suggested</b>
1	<p><b>BANK</b> - Bank reconciliations have been seen for each quarter during the year, however both bank reconciliation and statements need to be signed and dated, and the signatories should be councillors that are not bank signatories.</p> <p>None of the bank reconciliations have been signed in the year. The bank statements have been signed but only the January 2026 one has been dated 27.4.26.</p>	Reconciliations and statements to be signed each month by councillors who are not bank signatories and dated.
2	<p><b>REVIEW OF RISK</b> – There has been no new review of risk policy in the year.</p>	Ensure each year a review of risk policy is undertaken, and the new risk policy is uploaded to the website.
3	<p><b>INVOICES</b></p> <p>Invoices should be retained to back up all payments. One payment could not be vouched to an invoice.</p> <p>All invoices should be included in the schedule for payments for approval and should be paid or discussed and noted in the next meeting to explain why this has not happened. Six invoices have not been included in the schedule of payments in the minutes of the meeting, but payment has been made in the year.</p>	<p>Ensure all invoices are retained.</p> <p>Ensure all invoices are included for discussion and approval on the schedule for payments.</p>
4	<p><b>WAGES</b> - The contractual obligation to pay the clerks salary on the 28<sup>th</sup> of each month. Request made to pay this quarterly in arrears, but payments have not been made as such, and May 2025 remains unpaid.</p>	Wages payments to be paid on time each quarter.
5	<p><b>NOTICE, AGENDAS AND MINUTES</b> – Notices and agendas should be available on the council website 5 days before the meeting.</p> <p>June 25 agenda was missing as this was a copy of the minutes of the meeting.</p>	Ensure notices, agendas and minutes are published in accordance with council policy.