

SWANTON MORLEY PARISH COUNCIL
Annual Internal Audit Report
(as required by section 151 of the Local Government Act 1972)
Financial Year Ended 31st March 2023

I have in the presence of Mrs. Kelly Pickard (Parish Clerk) inspected the parish council documents as appropriate, and line with, the scope of the audit requested. Kelly also acts as the Responsible Finance Officer for the council. Cllr. Roger Atterwill is presently Chairman of the Council. I would like to thank the Parish Clerk for her hospitality and for providing me with all the information required to carry out the audit.

The Parish Council controls several key assets such as the Village Hall (sole managing trustee); the Gooseberry Hill playground; the Village Green; Davidson Park; the burial ground; Burgh Common land; the Little Common; a War Memorial; LED street lighting; and a 29 plot allotment site.

There were no significant recommendations made in last year's Internal Audit report (June 2022).

Swanton Morley Parish Council has calculated and agreed an annual precept of £78,916 for the 2022/23 financial year (the Council's meeting of 17th January 2022, minute 6 refers). There were no significant unexplained variances in the budget. Reserves stand at £85,290. No Community Infrastructure Levy receipts were received during the year in question.

There are a number of earmarked projects including work to the South and West Gates of the Church and Burial Ground maintenance.

A Financial Report is presented by the Clerk at each Full Council meeting. Use is made of a monthly budget monitor system which is extremely detailed. Income & Expenditure is used as the basis for accounting.

I have examined the cashbook which is well maintained and balanced monthly. The bank is reconciled on both a monthly and quarterly basis. Banking is with Nationwide. A councillor acts in the capacity of Internal Control officer.

The Clerk's salary is paid in accordance with members approval and statutory guidance, and documented in the relevant minutes. Contracts of employment are appropriate. PAYE and NIC have been properly operated and recorded on the monthly monitor. No petty cash payments are made.

VAT is properly implemented and fully accounted for (the last claim being submitted in May 2023, covering the period ended 31st December 2022).

Financial Regulations (last reviewed March 2020), Standing Orders (February 2021) and The Risk Assessment policy (March 2021) are of a good standard. I would suggest that Financial Regulations and Standing Orders are reviewed every four years and the Risk Management policy reviewed annually.

The council uses a Policy Review Schedule which facilitates this process and helps to improve efficiency (*see my concluding remarks*).

I would further suggest that burial fees (last reviewed January 2022) and allotment rents (March 2021) are reviewed at least once during each four year council cycle. These are also included in the Policy Review Schedule.

I have inspected the Assets Register which is comprehensive. I would suggest that up to date land and buildings valuations are obtained periodically to ensure that insurance cover remains adequate for purpose.

Governance procedures are both transparent and robust. The Council has recently qualified for a General Power of Competence.

There are monthly and annual inspections of play areas. The annual inspection is carried out by a qualified person and is comprehensive.

The council's website is of a good standard, containing lots of useful information and policies, and is regularly updated with minutes and agendas of meetings. It is compliant with the Transparency Code.

Council policies include Code of Conduct, General Data Protection and a Complaints Policy. The council has also adopted Equal Opportunities and Safeguarding policies (but these were not displayed on the website on the date of this audit).

Councillor training will be provided (as and where necessary) for any new members joining the Council following an uncontested election in May this year. Training is also made available to the Clerk and other council staff.

I would make no formal recommendations to members as I am satisfied that governance procedures and accountancy records for this council are of a good standard and well presented.

I would commend the council for two examples of excellent practise. Its use of the budget monitor system and its adoption of the Policy Review Schedule are very good illustrations of efficient accounting and administration. Perhaps these could be shared with other councils in networking sessions, if opportunity arises?

In conclusion, I am satisfied that this busy parish council is functioning well and is fully discharging its legal and statutory responsibilities.

In accordance with the above I have duly signed and completed the relevant section of the Annual Governance and Accountability Return, Form 3, 2022/23.

ROBIN GOREHAM

(Internal Auditor)

May 2023