

**SWANTON MORLEY PARISH COUNCIL**  
**Annual Internal Audit Report**  
**(as required by section 151 of the Local Government Act 1972)**  
**Financial Year Ended 31<sup>st</sup> March 2026**

I have in the presence of Mrs. Kelly Pickard (Parish Clerk) inspected the parish council documents as appropriate, and in 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 all the information required to carry out this audit.

**PREVIOUS INTERNAL / EXTERNAL AUDIT REPORT**

Internal Audit: No formal recommendations made.

Discussion was held around the desirability of adopting a Reserves policy.

External Audit: No matters raised.

**ANNUAL PRECEPT REQUEST & BUDGETARY PROCESS**

Swanton Morley Parish Council has calculated and approved an annual precept of £97,905 for the 2025/26 financial year (the Council's Budget meeting of 15th January 2025, minutes 6 & 7 refer).

There was one significant variance in the budget. This concerned the obtaining of £20K grant funding in respect of the Open Spaces budget.

Budgetary process is outlined in the Risk Management policy and the Financial Regulations (Items 3 & 4).

**BOOK KEEPING / TO INCLUDE END OF YEAR PROCEDURES**

The cashbook is well maintained and balanced monthly.

The SCRIBE software system is used.

A Financial Report is presented by the Clerk at each Full Council meeting.

Cost Centre coding is operated well, providing ease of access to information.

A monthly budget monitoring system is operated.

The bank is reconciled on both a monthly and quarterly basis.

The End of Year Bank Reconciliation has been correctly prepared.

Regular comparisons of expenditure against budget are reported to councillors.

Banking is with Nationwide and Barclays.

No petty cash is transacted.

Kelly's Documents folder is immaculately presented.

## **ACCOUNTING & INTERNAL CONTROLS** **(To include regular review of key policies)**

Receipts & Payments is used as the basis for accounting.

**Risk Management Policy & Financial Risk Scheme** – last reviewed April 2025 and must be reviewed annually.

**Financial Regulations** – reviewed June 2024 and scheduled for review in May 2026.

**Standing Orders** – reviewed May 2025 and annually.

The council operates a Policy Review Schedule.

The Council has adopted an Internal Controls policy which is scheduled for review later this year.

Councillor Rodrigues presently acts in the capacity of Internal Controls officer.

I have inspected the Internal Controls checklist for 2025/26.

A formal Reserves policy is in the process of being adopted by the Council.

I was shown the Public Works Lending schedule for 2025/26.

Allotment rents (last reviewed July 2024) and burial fees (January 2024) are scheduled for review in July and May 2026 respectively.

The Council acts as sole managing trustee for the Village Hall Trust.

## **PAYROLL / PROPER IMPLEMENTATION OF PAYE / NIC / VAT**

The Clerk's salary is paid in accordance with members approval and statutory guidance, and documented in the relevant minutes (the latest being March 2026).

PAYE and NIC have been properly operated and recorded on the monthly monitoring chart. Payroll is self administered.

Pay slips were provided for inspection.

The Clerk has created a Wages Monitor document.

VAT is properly implemented and fully accounted for

The latest claim covers the period 01/04/2025 to 30/11/2025.

## **GOVERNANCE PROCEDURES**

The Full Council meets each month except in August.

Council policies include:

Code of Conduct, General Data Protection, Complaints, Equality, Vexatious Complaints, Lone Worker, Publication Scheme and Safeguarding.

The Council has adopted the General Power of Competence.

The Council has adopted a Play Area / Open Spaces policy.

Weekly and annual inspections of play areas are held.

The annual RPII safety inspection was delayed – the most recent taking place in December 2024. A new inspection is scheduled for June 2026.

The Council has adopted a Training policy.

Staff and councillor training is provided by a range of organisations including NPTS and SLCC.

The Neighbourhood Plan remains ongoing.

A roads & footpaths inspection has been carried out by the Chair and the Clerk.

An extensive and in depth Annual Report is prepared by the Chair and the Clerk and is made available to the public at the Annual Parish Meeting.

## **COMPLIANCE WITH ASSERTION 10: laws, regulations & proper practices relating to digital and data compliance**

1. An IT policy was adopted in October 2025.

2. The Council has adopted a .info domain website.

The Chairman & Clerk have .org email addresses. All other councillors are in process of being equipped with .org email addresses.

3. The Council's website provides accessible information which is regularly updated.

4. The Council has published a Website Accessibility statement, an Information Guide relating to the Freedom of Information Act and an Information Audit.

The Clerk has attended a data management / compliance training course.

## **INSPECTION OF ASSETS REGISTER & INSURANCE REQUIREMENTS**

The Parish Council controls several assets such as:

the Gooseberry Hill playground

an Ability Swing

the Village Green

Davidson Park

the burial ground

Burgh Common land

the Little Common

Meadow View

the War Memorial

LED street lighting

two defibrillators

three SAM 2 / vehicle activity devices

A 29 plot allotment site

Nine parish noticeboards

the Millennium bench.

*(Ability Swing Extension - Gooseberry Hill - has recently been added)*

I have inspected the Assets Register which is well presented.

I would suggest that the Register is reviewed regularly to ensure that adequate levels of insurance cover remain in place.

As noted previously, the Clerk seeks valuation advice when necessary and asset values adjusted accordingly.

The Council's insurance provider is Hiscox (Gallagher).

The policy was renewed on 1<sup>st</sup> October 2025 and provides for continuous cover.

## **CONCLUSIONS & ANY RECOMMENDATIONS**

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

I remain impressed by the excellent work carried out by the Clerk and am indebted to her for the transparent and accessible manner in which information is / was provided.

In conclusion, I am satisfied that this busy and well organised 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, 2025/26.

**ROBIN GOREHAM**

(Internal Auditor)

May 2026