

SWANTON MORLEY PARISH COUNCIL
Annual Internal Audit Report
(as required by section 151 of the Local Government Act 1972)
Financial Year Ended 31st March 2024

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 me with all the information required to carry out the audit.

The Parish Council controls several assets such as the Gooseberry Hill playground; the Village Green; Davidson Park; the burial ground; Burgh Common land; the Little Common; Meadow View; a War Memorial; LED street lighting; a defibrillator; three SAM 2 speed signs and a 29 plot allotment site. An Ability Swing has recently been added.

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

There were no formal recommendations made in last year's Internal Audit report (May 2023).

Swanton Morley Parish Council has calculated and agreed an annual precept of £90,564 for the 2023/24 financial year (the Council's meeting of 19th January 2023, minute 6 refers).

There were no significant unexplained variances in the budget.

Total of cash and short term investments stands at £72,957.

The cashbook is well maintained and balanced monthly.

The SCRIBE system is used by the Clerk.

Cost Centre coding is operated to good effect, providing clarity and ease of access.

A monthly budget monitoring system is operated.

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

Receipts & Payments is used as the basis for accounting.

Banking is with Nationwide and Barclays.

The Council has adopted a General Power of Competence.

A councillor acts in the capacity of Internal Control officer and makes regular checks.

No petty cash payments are made.

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

The Clerk's salary is paid in accordance with members approval and statutory guidance, and documented in the relevant minutes. Her contracts of employment is presently being reviewed.

PAYE and NIC have been properly operated and recorded on the monthly monitor.

VAT is properly implemented and fully accounted for (the last claim covering the period 01/12/23 to 31/12/23).

Financial Regulations (last reviewed August 2023), Standing Orders (October 2023) are of a good standard. Both documents are due to be updated in the near future.

I examined the Risk Management policy which has recently been reviewed. This policy should be reviewed annually.

Allotment rents and burial fees should be reviewed at least once during each four year Council cycle.

The council uses a Policy Review Schedule which facilitates the process of reviews in a clear and efficient manner.

I have inspected the Assets Register (quite a lengthy document) and found this to be well presented.

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

The Council's insurance provider is Hiscox.

The council's website is of a good standard and is regularly updated with minutes and agendas. 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, Lone Worker and Safeguarding policies. Perhaps these latter three could be displayed on the website?

There are weekly and annual inspections of play areas. The annual safety inspection was carried out by David Bracey in July 2023.

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

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 was impressed by the orderliness and professionalism of the Clerk.

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, 2023/24.

ROBIN GOREHAM

(Internal Auditor)

May 2024