

SWAFFHAM TOWN COUNCIL
Internal Audit Review & Report
(as required by section 151 of the Local Government Act 1972)
Financial Year Ended 31st March 2026

I have in the presence of Helen Carrier (Town Clerk) and Leanne Jarrett (Deputy Town Clerk) inspected the parish council documents as appropriate, and line with, the scope of the audit requested.

Helen also acts as the Responsible Finance Officer for the council.

Ms. Lindsay Beech is presently Chairman of the Council (Town Mayor).

I would like to thank Helen, Leanne and Hannah for providing me with all the information required to carry out this audit and for their hospitality.

PREVIOUS INTERNAL / EXTERNAL AUDIT REPORTS

Internal Audit: No formal recommendations made.

External Audit: drew attention to non compliance with the proper exercise of public rights during 2024/25 (relates to Assertion 4 in Section 1 of the AGAR document). This matter has now been resolved.

A signed letter engaging the internal auditor has been signed and completed.

A mid term audit was carried out in October 2025.

ANNUAL PRECEPT REQUEST & BUDGETARY PROCESS

(To include regular review of key policies)

Swaffham Town Council has approved its Annual Budget and requested a precept of £652,395 (the Finance Full Council meeting of 13th January 2025 refers).

There were no unexplained variances in the 2025/26 Annual Budget.

Budgetary process (which begins each October) is outlined in the Financial Regulations, item 4. More details appear in the "Finance" section of the website.

Monthly budget and forecasting reports are prepared and made available to councillors.

BOOK KEEPING / TO INCLUDE END OF YEAR PROCEDURES

The cashbook is well maintained.

The bank is reconciled on a daily basis.

End of Year Bank Reconciliation has been properly prepared and inspected.

The Council employs the SCRIBE system.

The Clerk makes use of cost centre management / accounting.

Banking is with Unity Trust. Additional investments with H & R Building Society and CCLA.

Petty cash is used to procure small items only (usage prescribed in the Financial Regulations, item 10).

ACCOUNTING PROCEDURES & INTERNAL CONTROLS

(To include regular review of key policies)

Income & Expenditure is used as the accounting method.

Risk Management, Financial Regulations and Standing Orders (NALC model) are reviewed on an annual basis.

A Financial Statement is presented to members at each Full Council meeting.

Actual spend against budget is reported regularly to councillors.

All invoices for 2025 and 2026 were made available for my inspection at our meeting. I viewed a sample using the SCRIBE system.

As noted previously, the Council has a Full Finance Committee made up of all members which meets four times a year.

The Council has drawn up and adopted a Reserves policy.

I was shown the "Reserves Balance" figure.

A debit card is available to the Clerk if emergency payments become necessary (up to a limit of £1,000).

A councillor (non signatory) acts as the Internal Control officer. He reports back regularly to the Finance committee.

This is presently Cllr. John Zielinski.

I inspected Mr. Zielinski's written report which I found useful.

PAYROLL / PROPER IMPLEMENTATION OF PAYE / NIC / VAT

Payroll is operated by Messrs. Stephenson Smart and continues to run smoothly.

VAT Returns have been viewed and are up to date.

The last Return covered the period 01/04/2025 to 30/06/25.

The next Return will be submitted shortly.

I was shown a Summary of VAT (as of 7th April 2026).

GOVERNANCE PROCEDURES

The Town Clerk and Deputy Clerk's salaries are paid in accordance with members' approval and statutory guidance, and documented in the relevant minutes.

Contracts of employment / salary scales are based on the local government model and are adequate for purpose.

A Staff Handbook is available, dealing with ethical conduct, whistleblowing, staff discipline, protocols and the like.

Council policies include:

General Data Protection, Code of Conduct, Health & Safety, Complaints, Equality & Diversity, the Civility & Respect pledge and Safeguarding.

Cemetery fees and allotment rents are reviewed annually.

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

1. An IT Policy was drawn up and adopted in January 2026.
2. A gov.uk domain website is in use.
3. The Council's website provides accessible information which is regularly updated.
4. The Council has adopted a Training & Development Policy.
5. The council has adopted a Model Publication Scheme & Policy (available to view on the website).

A councillor training log is kept providing details of all training activity.

Members should be encouraged to attend training on data protection and digital governance, if this is not already the case.

INSPECTION OF ASSETS REGISTER & INSURANCE REQUIREMENTS

I was shown the Assets Register which is well presented.

There is a need for periodic revaluation to ensure that adequate levels of insurance remain in place.

There have been no significant additions / removals to the Register since last year's audit.

The Town Council controls several key assets including:

1. Town Hall (includes Council offices)
2. Cemetery & Closed Churchyard
3. Recreation Ground (Haspalls Road – includes skate park and other facilities)
4. Four other play areas within the town
5. Two allotment sites
6. Open Space land at Orford Road
7. Swimming Pool land
8. War Memorial Garden
9. Assembly Rooms (managed by Icen Partnership)
10. Public Toilets
11. The Barn Theatre complex (lease in operation)
12. "Sue's News" building
13. Community Centre (managed by Icen Partnership)

14. The Buttercross
15. Two Youth Shelters
16. Town Pound
17. Northwell Pool (an Anglian Water operational facility)
18. Museum (run independently)

Insurance provider is Zurich.
Renewal of policy is due 31st May 2026.

CONCLUSIONS & ANY RECOMMENDATIONS

I was provided with all information and documents requested.
Accounting procedures and internal control mechanisms continue to meet very good. The council is fully compliant with Assertion 10.

The staff members I met with yesterday were polite, helpful and efficient.

I remain satisfied that this busy 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)

7th / 8th April 2026