Internal Audit Report

08/06/2026

Swardeston Parish Council

I have completed an Internal Audit for Swardeston Parish Council for the year ending 31st March 2026.
I would like to thank the Clerk for providing me with all the information required to conduct a successful Internal Audit.
Please see my findings below.

1. **The council does not have a general reserve policy in place.**

A general reserve policy establishes transparent guidelines as to why funds are held and not spent. And the purpose of the policy is to set out how the council will determine and review the level of reserves.
I recommend that the council put a general reserves policy in place.

2. **Asset Register on Website outdated**

The asset register spreadsheet on the website has not been updated since 21/22 according to the dates on the assets listed. I could glean from the minutes that the asset register has been updated and approved by council. And the photos that have been published are up to date. My recommendation is that the spreadsheet attached to the asset register needs to be updated on the website.

3. **Points raised during previous IA**

Most of the points raised have been actioned. There are two outstanding

- The previous IA recommended a general reserves policy; I have added it as an item of importance on my report as well.
- The Privacy Notices on Website is faulty. I recommend Referring this issue to Norfolk ALC (acting website hosts) to fix the error.

Other than the points listed above, I am happy to say that the Council is operating as it should and is considered compliant.
Thank you for having me.

Kind regards
Desere Nichol

Norfolk Association of Local Councils
Finance Officer / Internal Auditor