

## **Morden Parish Council Audit – 2025-26**

### **Summary of Audit Checklist Recommendations:**

#### **Recommendation 1:**

**That a reserves policy is created to ensure that future surplus funds are managed appropriately.**

It is essential that the Council secures the best possible return on any surplus funds it holds. Although some reserves are earmarked for specific purposes, the Council also maintains a general reserve which must be actively and responsibly managed.

A General Reserves Policy sets out the maximum level of funds that should remain in the Council's current account at any given time, and identifies where any surplus balances should be placed to achieve an appropriate return. The policy also defines the acceptable upper limit for the Council's general reserve. This limit should be taken into account when setting the precept, ensuring that the Council does not request additional public funds when existing surplus reserves could reasonably be used instead.

#### **Recommendation 2:**

**That an amendment is added to the Clerks contract to state that the hourly rate will no longer be £14.60 and will follow the Local Government Services Pay scales. Also, that payments will be made by BACs rather than cheque.**

The Clerks contract is out of date, but there is no reason to redrawn a new one. A codicil or appendix can be added to the contract, signed and date by the Clerk and Chairman. This ensures that future pay scale changes do not result in a new contract being required.

#### **Recommendation 3:**

**That GDPR training is carried out for all Councillors and minuted within the next 12 months.**

It is important that Councillors are trained in GDPR especially as they still use non domain email addresses.

#### **Recommendation 4:**

**That a retention schedule is developed and that work is undertaken to destroy or archive the required documents**

The retention schedule is key to transparency regarding which documents are kept and for how long. It also outlines how information is disposed of.

#### **Recommendation 5:**

**That a GDPR/FOI is developed, agreed and published.**

The Council needs a policy to show the processes and procedure in place to ensure that they are compliant with GDPR and FOI information and requests.

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