

Internal Audit Report for Brandon Town Council for the period ending 31 March 2026

Clerk	Tina Cunnell
RFO (if different)	
Chairperson	Cllr Phillip Wittam
Precept	£405,011
Income	£ 30,238
Expenditure	£368,933
General reserves	£366,212
Earmarked reserves	£189,500
Audit type	Annual – Non-exempt authority
Auditor name	Colin Poole

Introduction

The primary objective of internal audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council. To achieve this SALC adopt a predominantly systems-based approach to audit.

The council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with reference to:

- the effectiveness of operations
- the economic and efficient use of resources
- compliance with applicable policies, procedures, laws, and regulations
- the safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity, and corruption
- the integrity and reliability of information, accounts, and data

Methodology

When conducting the audit, the internal auditor may:

- conduct a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2025/26 of the Annual Governance and Accountability Return (AGAR)
- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws, and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being conducted as planned

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Section 1 – Financial Regulation and Standing Orders The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.	
Evidence	Internal auditor commentary
Have Standing Orders been adopted, up to date and reviewed annually?	YES Council's Standing Orders, are based on the latest model published by the National Association of Local Councils (NALC), April 2025 and are fully tailored to the council. Council approved its Standing Orders at a meeting of council 12/05/2025
Are Financial Regulations up to date and reviewed annually?	YES Financial Regulations, as seen on the Council's website, are based on the latest model published by NALC, Model Financial Regulations March 2025. Council approved its Financial Regulations at a meeting of council held 12/05/2025
Has the Council properly tailored the Financial Regulations?	YES The Council's Financial Regulations have been tailored to the Parish Council.
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	YES In accordance with Section 151 of the Local Government Act 1972 (financial administration), the Council appointed the Clerk to be responsible for the administration of the financial affairs of the relevant authority from October 2024
Additional comments:	

¹ Section 151 Local Government Act 1972

Section 2 – Budgetary controls The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed		Internal auditor commentary
Evidence		
<i>Verify that budget has been properly prepared and agreed</i>	YES	<p>2025/26 The setting of the budget for the year under review took place on 13/01/2025 following a 'precept-setting meeting' held on 06/01/2025, evidencing a process had been followed, in accordance with good practice.</p> <p>2026/27 The budget for 2026/27 was first discussed at the meeting held 08/10/2025, to set the context for the clerk to prepare a budget. The budget was agreed at the meeting held 10/11/2025, along with the precept increasing by 4.57%.</p> <p>Comment: <i>Having separate voting on the budget first and precept second demonstrates adherence with the practitioner's guide para 1.8, that the smaller authority agrees the budget before setting the precept.</i></p> <p>The minutes record the precept agreed.</p>
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	YES	
<i>Regular reporting of expenditure and variances from budget</i>	YES	The minutes evidence that Council carried out its regular review covering the budget for the current year with a review of income and expenditure against budget along with forecasts for the remainder of the year.
<i>Reserves held – general and earmarked²</i>	YES	The Council, as at year-end, had Earmarked Reserves £189,500 General Reserves of £366,212, which equates to 10 months' of net revenue.

² In accordance with proper practices, the generally accepted minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months of Net Revenue Expenditure

		<p>RECOMMENDATION: <i>The council may wish to consider amending its reserves policy to identify the ceiling for each EMR, i.e. what amount needs to be accumulated in order to achieve its aim. The council can then consider the timescale over which it needs to achieve that aim, and the annual contributions to each EMR required to achieve it. This avoids either having an inadequate EMR which cannot fulfil its purpose or accumulating more funds than is necessary for the purpose.</i></p>
<p>Additional comments:</p>		

<p>Section 3 – Proper bookkeeping The internal auditor will look at the methods and processes used to manage the council's accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.</p>		
<p>Evidence</p>		
<p><i>Is the ledger maintained and up to date?</i></p>	<p>Yes</p>	<p><i>Internal auditor commentary</i></p> <p>The council uses a RBS accounting package to produce reports on an Income and Expenditure basis and ensures that the financial transactions of the Parish Council are as accurate as reasonably practicable. All transactions are well referenced and provide an effective tool for the basis of the council's internal controls.</p>
<p><i>Is the ledger on the correct basis in relation to the gross income/expenditure?</i></p>	<p>YES</p>	
<p><i>Is the cash book up to date and regularly verified?</i></p>	<p>YES</p>	<p>Council follows Proper Practices in ensuring that its accounting procedure gives an accurate presentation of the financial position and provides good evidence to support the council's underlying statements which are verified by council.</p>
<p><i>Is the arithmetic correct?</i></p>	<p>YES</p>	
<p>Additional comments:</p>		

<p>Section 4 – Payment controls The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.</p>		
<p>Evidence</p>		
<p>Is there supporting paperwork for payments with appropriate authorisation?</p>	<p>YES</p>	<p><i>Internal auditor commentary</i></p> <p>A selection of random payments were cross checked against payment authorisation, cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices.</p>
<p>Where applicable, are internet banking transactions properly recorded and approved?</p>	<p>YES</p>	<p>Internet banking is operated in accordance with the Council's own Financial Regulations and is used for the settlement of the Council's expenditure. The Internal Control Statement details the procedure to be followed for such payments.</p> <p>COMMENT: <i>The clerk circulates details of all payments to all councillors and obtains agreement that the payments are agreed. A schedule of both due and retrospective payments is submitted to the Council for approval at each meeting, including purchases using the council's debit card.</i></p>
<p>Is VAT correctly identified, recorded, and claimed within time limits?</p>	<p>YES</p>	<p>Q4 24/04/2025 received £3,718.44 Q1 22/07/2025 received £6,808.17 Q2 16/10/2025 received £2,992.61 Q3 20/01/2026 received £2,949.95 Q4 05/05/2026 received £3,640.27</p>

Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ³	N/A	Council has not adopted the General Power of Competence.
Are payments under s.137 ⁴ separately recorded, minuted and is there evidence of direct benefit to electorates?	YES	The consideration of minuting expenditure under s137 was clearly evidenced through the year, e.g. at the meeting held 12/05/2025.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	YES	PW494309 for refurbishment of building used as town council offices
Additional comments:		

³ Localism Act

⁴ Section 137 of the Local Government Act 1972 ("the 1972 Act") enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £11.10 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

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Section 5 – Income controls		The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.	Internal auditor commentary
Evidence			
	<i>Is income properly recorded and promptly banked?</i>	YES	Income is recorded in accordance with Council's Financial Regulations.
	<i>Is income reported to full council?</i>	YES	All income was received electronically as the result of direct debits or bank transfers. There was no invoiced income, so this was not tested.
	<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	YES	Income received is reported to full Council within the financial reports submitted to full Council in accordance with council's financial regulations £405,001 received 28/04/2025
	<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁵</i>	N/A	
	Additional comments:		

Section 6 – Petty cash		The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.	Internal auditor commentary
Evidence			
	<i>Is petty cash in operation?</i>	N/A	Council does not operate a petty cash system.
	<i>If appropriate, is there an adequate control system in place?</i>	N/A	
	Additional comments:		

⁵ Community Infrastructure Levy Regulations 2010

Section 7 – Bank reconciliation The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		Internal auditor commentary
Evidence		
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	There is evidence of good financial practice, and the Council has implemented a system whereby bank reconciliation is verified by the Council. This not only safeguards the Responsible Financial Officer but also fulfils an internal control objective. Recommendation: The councillor signing the bank reconciliation should also sign the bank statement against the same figure, to demonstrate that they saw the two were the same.
<i>Do bank balances agree with bank statements?</i>	YES	Bank balances agree with period end statements and, as at year end 31 st March 2026 Unity Trust A/C 7732 = £436,345.47 Unity Trust A/C 1724 = £133,398.48 Total = £569,743.95, which equals the cashbook balances
<i>Is there regular reporting of bank balances at Council meetings?</i>	YES	Balances across the Council's accounts are reported quarterly. This is not only good practice but is also a safeguard for the RFO and fulfils one of the authority's internal control objectives. The bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows and therefore aids decision-making.
Additional comments:		

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Section 8 – Payroll controls		The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.
Evidence	Internal auditor commentary	
Do all employees have contracts of employment?	YES	Council had eight employees on its payroll at the period end of 2025/26. Employment contracts were not reviewed during the internal audit but the Clerk to the Council has confirmed that a Contract of Employment in place.
Has the Council approved salary paid?	YES	Lump sum is approved with other payments monthly
Are all employees paid at least the minimum wage?	YES	
Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?	YES	There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.
Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?	YES	The council approved the NJC salary award at the meeting held 08/09/2025
Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation? ⁶	YES	It is noted that Council is aware of its pension responsibilities.
Have pension re-declaration duties been carried out	YES	Yes, by Creative Pension Trust on 20/1/2026
		Comment: Whilst it is a legal requirement (fulfilled by officers) to action the redeclaration of compliance, good practice is that this is reported to

⁶ The Pension Regulator – [website click here](#)

			<i>and noted in the minutes of a council meeting, to demonstrate the council is aware that it has such a duty and that it has been fulfilled.</i>
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>		N/A	The council does not use an expense scheme.
Additional comments:			

Section 9 – Year End procedures			
Evidence		Internal auditor commentary	
<i>Are appropriate accounting procedures used?</i>	YES	Accounts are produced on an income and expenditure basis and all found to be in order.	
<i>Financial trail from records to presented accounts</i>	YES	The end of year accounts and supporting documentation were well presented for the internal auditor review.	
<i>Has the appropriate end of year AGAR⁷ documents been completed?</i>	Not yet	There is a full audit trail from records to presented accounts. The Council is a smaller authority with gross income and expenditure exceeding £25,000, it will be required to complete the Annual Governance and Accountability Return (AGAR) Form 3.	Could add: The Accounting Statements were submitted in draft form for the internal audit review, and it is assumed that the figures submitted will be those that are replicated in their entirety onto the AGAR.

⁷ Annual Governance & Accountability Return (AGAR)

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<p><i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i></p>	<p>N/A</p>	
<p><i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?</i></p>	<p>YES</p>	<p>During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2024-2025, the Council correctly provided for the exercise of elector's rights during Summer 2025. The RFO had set the dates for the inspection of the Council's accounts and associated documents as 17/06/2025 to 28/07/2025 with the date of the notice being 16/06/2025.</p>
<p><i>Have the publication requirements been met in accordance with the Regulations?⁸</i></p>	<p>YES</p>	<p>In accordance with the Accounts and Audit Regulations 2015, as a smaller authority with either income or expenditure exceeding £25,000 but not exceeding £6.5 million, it is confirmed that the Council did comply with the requirements of the Accounts and Audit Regulations 2015 for the year ending 31st March 2025 as it published the following on its website:</p> <p>Annual Internal Audit Section 1 - Annual Governance Statement Section 2 - Accounting Statements Section 3 - The External Auditor Report and Certificate Notice of the period for the exercise of public rights and other information required by Regulation 15(2) Accounts and Audit Regulations 2015.</p> <p>Comment: Council might wish to note that there is a requirement to ensure that Sections 1, 2 and 3 are published and remain available for public access for a period of not less than 5 years from the date of publication.</p>
<p>Additional comments:</p>		

⁸ Accounts and Audit Regulations 2015

Section 10 – Risk management The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		Internal auditor commentary
Evidence		
<i>Is there evidence of risk assessment documentation?</i>	YES	The council approved a financial risk assessment at their meeting held 12/05/2025
<i>Is there evidence that risks are being identified and managed?</i>	YES	
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has been reviewed on an annual basis?</i>	YES	The council is ensured through Aviva insurances. Employer's Liability = £10m Public Liability = £10m Fidelity Insurance = £250,000 Recommendation: The council may wish to re-assess the current level of cover for fidelity insurance, which normally is expected to be no less than the funds held, which at the point the insurance was taken out stood at £569,744.
<i>Evidence that internal controls are documented and regularly reviewed⁹</i>	YES	At the meeting of 12/05/2025, the council adopted an internal control statement.
<i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment¹⁰</i>	YES	This is done at the time of the internal audit being presented.

⁹ Accounts and Audit Regulations

¹⁰ Practitioners Guide

Additional comments:	
<p>Section 11 – Asset control The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.</p>	
Evidence	Internal auditor commentary
Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices? ¹¹	YES The Asset Register, as viewed on the Council's website, was reviewed during the year and reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership.
Is the value of the assets included? (Note value for insurance purposes may differ)	YES The declared value for all assets at year-end (31.03.2026) is £1,265,425.
Are records of deeds, articles, land registry title number available?	YES The council own the Old School House and The Orchard
Are copies of licences or leases available for assets sited at third party property?	YES The Yard.
Is the asset register up to date and reviewed annually?	YES
Cross checking of insurance cover	YES The insurances and asset register was able to be compared and the council appears to have adequate levels of insurance for the assets declared.
Additional comments:	

¹¹ Practitioners Guide

Section 12 – Assertion 10

The internal auditor will be checking that the council complies to the new assertion 10 introduced to the Annual Governance Accountability and Return (AGAR) following changes to the Practitioners' Guide 2025.

Evidence		<i>Internal auditor commentary</i>
<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹²</i>	YES	ZA059805 expiring 25 th June 2026
<i>Is there an adopted council publication scheme and is it reviewed regularly?</i>	YES	As defined under the Freedom of Information Act 2000, the council adopted and published a Publication Scheme at the meeting held 14/04/2025.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	YES	<p>Council has taken active steps to ensure compliance with the GDPR requirements, evidenced below and has adopted GDPR Policies during the year that provide clear responsibilities and obligations of the Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR.</p> <p>The following are in place and have been reviewed during 2025/26, either as part of the Data Protection policy or as standalone documentation:</p> <ul style="list-style-type: none"> • <i>Communication Policy</i> • <i>Impact assessments</i> • <i>Privacy notices</i> • <i>Procedures for dealing with subject access and freedom of information requests</i> • <i>Procedures for dealing with data breaches</i> • <i>Data retention policies including disposal</i>

¹² Data Protection Act 2018

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<p><i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i></p>	<p>YES</p>	
<p><i>Has the Council published a website accessibility statement on their website in line with Regulations?¹³</i></p>	<p>YES</p>	
<p><i>Has website accessibility been tested, at least annually?</i></p>	<p>YES</p>	<p>The provider takes on this task. The council runs accessibility checks on documents.</p> <p><i>COMMENT: to ensure that the council website complies with the regulations, it is best practice to test for website accessibility at least annually.</i></p> <p>Council operates with a .gov.uk email address for both staff and Councillors, in accordance with best practice.</p>
<p><i>Does the council have, as a minimum, a single generic email address on an authority owned domain, for correspondence?¹⁴</i></p>	<p>YES</p>	
<p><i>Does the council have an IT policy that is tailored to the council?¹⁵</i></p>	<p>YES</p>	<p>The council has adopted an IT policy that has been personalised for the specific use of the council. This policy was approved at the meeting held 08/12/2025.</p>
<p>Additional comments: <i>The clerk and council are to be congratulated on their preparations for Assertion 10, demonstrating best practice in councillors having council email addresses, good website accessibility and adopting privacy and IT policies.</i></p>		

¹³ Website Accessibility Regulations 2018

¹⁴ Practitioners Guide

¹⁵ Practitioners Guide

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Section 13 – Internal audit		The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.
Evidence	Internal auditor commentary	
Has the Council considered the previous internal audit report?	YES	Full council received the internal audit report at the meeting held 09/06/2025.
Has appropriate action been taken regarding the recommendations raised?		The council agreed an action plan to address the issues raised
Remove confusing brackets from Finance Regulations	YES	
Publication of financial risk assessment	YES	
Regular review of internal controls	YES	Reviewed quarterly
Regular reporting of bank balances	YES	Reported quarterly
Consideration of previous internal audit report	YES	
Consideration of previous external audit report	YES	
Has the Council confirmed the appointment of an internal auditor? ¹⁶	YES	SALC were appointed as internal auditor for the year 2025-2026 at the meeting held 09/03/2026.

¹⁶ Practitioners' Guide

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Has the letter of engagement been approved by full council? ¹⁷	YES	The letter of engagement was approved at the meeting held 09/03/2026
Additional comments: <i>The parish council is required to satisfy itself that the appointed internal auditor is suitably qualified for the role.</i>		
<i>Colin Poole was a parish councillor for 16 years, including being Chair, is currently a town clerk of 13 years' standing, a qualified accountant, holds the PIALC internal audit qualification, CILCA professional qualification for clerks, BA(hons) in Community Governance and is currently studying for an MA in Public Leadership. He is a trainer for SALC, delivering the Clerk, Councillor and Code of Conduct training courses.</i>		

Section 14 – External audit for the period under review		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		<i>Internal auditor commentary</i>
Has the Council considered the previous external audit report? ¹⁸	YES	The external audit was considered at the meeting held 8 th October 2025.
Has appropriate action been taken regarding the comments raised?	YES	
Restatement of prior year box 9 not done	N/A	Errors in the prior year 'fall off' the AGAR in subsequent years
Non-compliance with LGTC 2015	YES	The information required for 2024-25 was found on the website
Failure to evidence consideration of the internal audit report	YES	The internal audit report for 2024-25 was considered by the council 9/6/2025
Additional comments:		

¹⁷ Practitioners' Guide

¹⁸ Regulation 20 Accounts and Audit Regulations 2015 – following completion of an audit the Council should note that it is the Council as a whole (i.e., All members) and not a committee that should receive and consider the audit letter (including Annual Return and Certificate) from the local auditor as soon as reasonably practicable and the minutes should reflect that these have been received.

Section 15 – Additional information		The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.	Internal auditor commentary
Evidence			
Was the annual meeting held in accordance with legislation? ¹⁹	YES		The Annual Meeting of the Parish Council was held on 12 th May 2025 and the first item on the agenda was the election of Chairperson.
Is there evidence that Minutes are administered in accordance with legislation? ²⁰	YES		The minutes are approved and signed at the following meeting. COMMENT 1: <i>There is no need to adjourn the meeting for public participation as this is a legitimate part of the council meeting and covered by Standing Order 3 sections e-k</i> COMMENT 2: <i>The inclusion of the relevant legislation identifying the power under which the council can act is to be applauded as an exemplar.</i> Evidence was seen on the District Authority's website of the Register of Interests for all current Parish Councillors. COMMENT: <i>Councillors should regularly review the information they have registered and correct/update it where required.</i>
Is there a list of members' interests held?	YES		
Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?	N/A		Whilst councillors are appointed to a charity as trustees, the clerk has assured the internal auditor that the council has no responsibility for the charity.
Is there evidence that electronic files are backed up?	YES		Council uses a system whereby a back-up of the council's data is taken and stored appropriately by Cloudy IT.

¹⁹ The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)

²⁰ Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

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Do terms of reference exist for all committees and is there evidence these are regularly reviewed?	YES	
Additional comments: Thank you to the Clerk and her staff for their assistance in completing this audit. Brandon is clearly moving forward as a well-run council with clear and robust processes in place.		

Signed: 

Colin Poole
On behalf of Suffolk Association of Local Councils

Date of Internal Audit: 20th May 2026

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