Smaller authority name: **Brandon Town Council**

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE	NOTES
1. Date of announcement Monday 16th June 2025 (a)	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below
2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. **Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2025, these documents will be available on reasonable notice by application to:**	
(b) Tina Cunnell – Town Clerk 01842 811844 office@brandon-tc.gov.uk	(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts
commencing on (c) **Tuesday 17 June 2025**	(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below
and ending on (d) **Monday 28 July 2025**	(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.
3. Local government electors and their representatives also have: • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.	
4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is: **PKF Littlejohn LLP (Ref: SBA Team)** **15 Westferry Circus** **Canary Wharf** **London E14 4HD** (sba@pkf-l.com)	
5. This announcement is made by (e) Phil Wittam – Chair	(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority

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Internal Audit Report for Brandon Town Council

for the period ending 31 March 2025

Clerk	Tina Cunnell
RFO (if different)	As above
Chairperson	Cllr Phillip Wittam
Precept	£389,480
Income	£445,829
Expenditure	£338,961
General reserves	£294,062
Earmarked reserves	£195,333
Audit type	Annual
Auditor name	Julie Lawes

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 2024/25 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

Section 1 – 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.

Evidence		*Internal auditor commentary*
Is the ledger maintained and up to date?	*YES*	The council uses Rialtas to manage it accounts and produce reports. The Town Council ensures its accounts are as accurate as reasonably practicable and all transactions are well referenced and provide an effective tool for the basis of the council's internal controls.
Is the ledger on the correct basis in relation to the gross income/expenditure? (under Proper Practices, Councils are required to work on an Income & Expenditure basis when their gross income, or gross expenditure, exceeds £200,000 for 3 consecutive years)	*YES*	In accordance with Proper Practices, the Town Council operates its accounts on an income and expenditure basis.
Is the cash book up to date and regularly verified?	*YES*	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.
Is the arithmetic correct?	*YES*	Council uses Rialtas software so it is assumed to be correct. Inputting of data was randomly checked and found to be accurate.
Additional comments:		

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Section 2 – 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*	The Standing Orders, as seen on the Town Council's website, show an adopted date of May 2025. These were reviewed by council as evidenced at meetings held 13th May 2024 and 14th October 2024 and are reviewed when required and at least annually. Council's Standing Orders, are based on the latest model published by the National Association of Local Councils and contain the provisions of the Model Councillor Code of Conduct as adopted by the Council. Council has adopted the NALC updated version of the model standing orders April 2025 which include amendments to Section 18 to comply with new procurement legislation and changes to 18.a.v, 18.c, 18.d, and 18.f. NALC have also updated Section 14 to better reflect Code of Conduct requirements. 14.a, 14.b, and 14.c has been removed. The language in the document has been altered to gender-neutral terms to align with the Civility and Respect Policy.
Are Financial Regulations up to date and reviewed annually?	*YES*	Financial Regulations, as seen on the Council's website, are based on the latest NALC Model Financial Regulations as issued March 2025. As above these are dated May 2025 and were reviewed by council as evidenced at meetings held 13th May 2024 and 14th October 2024 in accordance to 18.b in the councils adopted Standing Orders.
Has the Council properly tailored the Financial Regulations?	*NO*	**COMMENT:** Financial Regulations as published on the council website are yet to have the [brackets] updated to tailor the Financial Regulations to the Town Council.

Has the Council appointed a Responsible Financial Officer (RFO)?[1]	*YES*	In accordance with Section 151 of the Local Government Act 1972(d) (financial administration), the council has appointed a person (the Clerk) to be responsible for the administration of the financial affairs of the relevant authority. This is in accordance with its Financial Regulations 1.5.
Additional comments:		

Section 3 – 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.

Evidence		*Internal auditor commentary*
Is there supporting paperwork for payments with appropriate authorisation?	*YES*	A selection of random payments were cross checked against the cash book, bank statement and invoices and all were found to be recorded and authorised in accordance with Proper Practices. There is a full audit trail from invoice to approval to payment with the amounts being deducted from the council accounts.
Where applicable, are internet banking transactions properly recorded and approved?	*YES*	Council operates internet banking in accordance with its Financial Regulations. One staff member is authorised to set up the payment, with a further two councillors as authorised on the banking mandate then required to authorise the payments made.

[1] Section 151 Local Government Act 1972 (d)

Is VAT correctly identified, recorded, and claimed within time limits?	*YES*	Council evidenced receipt of 4 payments throughout the year 2024/2025 18/04/2024 £5,955.84 01/05/2024 £0.049 22/07/2024 £10,520.79 With a further claim to be received in the next financial year of £3,718.44. All were evidenced in the cashbook and received in the bank account.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly?[2]	*N/A*	Council has not adopted the General Power of Competence.
Are payments under s.137[3] separately recorded, minuted and is there evidence of direct benefit to electorate?	*YES*	Council recorded a budget of £10,000 for s137 payments, with a total evidenced expenditure of £9,900 as recorded in the cash book and documented within council minutes.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	*YES*	Council has a Public Works Loan, reference number: PW494309 with an outstanding balance of £85,156.02. Payments were evidenced as made in March and September 2024.
Additional comments:		

Section 4 – 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.	
Evidence	Internal auditor commentary

[2] Localism Act

[3] *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 £10.81 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.*

Is there evidence of risk assessment documentation?	*Partly Met*	The Brandon Town Council Financial Risk Assessment published on the council website is dated May 2025 and details of the risks associated with the functioning of a smaller authority and the measures that the council will undertake to mitigate such risks. **RECOMMENDATION:** For the period under review 2024/2025 council did not review its Risk Assessment documentation. As a requirement of the Accounts and Audit Regulations 2015 council should ensure this is completed annually to evidence that risks are being identified and monitored.
Is there evidence that risks are being identified and managed?	*YES*	Council is aware that risk assessment needs to focus on the safety of the Town Council assets, and particularly its money. There is evidence that overall, the Town Council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year to manage in order to avoid financial or reputational consequences.
*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?*	*YES*	Council has insurance in place under a specialist policy for local councils through James Hallam Ltd with Aviva Insurance Ltd which shows core cover for the following: Public / Products Liability: £10m; Employers Liability £10m and Fidelity Guarantee (Internal Crime) of £350k. Council reviewed its insurance policy at a meeting held 13th May 2024.
Evidence that internal controls are documented and regularly reviewed[4]	*NO*	An Internal Control review is published on the council website dated May 2025. Council confirmed it did not review its internal controls during the period under review. **RECOMMENDATION:** The system of internal control is based on an on-going process designed to identify and prioritise internal risks to the council and manage them effectively. The Accounts and Audit Regulations 2015

[4] Accounts and Audit Regulations

		state a relevant authority must ensure it has a sound system of internal controls.
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 appointment[5]	*NO*	**RECOMMENDATION:** As documented in the Accounts and Audit Regulations 2015 a relevant authority must, at least once in a financial year, conduct a review of the effectiveness of the system of internal control. It is noted this was completed in May 2025 within its Internal Control Statement.

Additional comments:
The Internal Auditor has answered 'NO' to question C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these, on the Annual Governance and Accountability Return, Annual Internal Audit Report due to the council not reviewing its Risk Assessment, Internal Controls or Effectiveness of the Internal Audit as required by the Accounts and Audit Regulations 2015.

[5] Practitioners Guide

Section 5 – 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

Evidence		Internal auditor commentary
Verify that budget has been properly prepared and agreed	*YES*	The budget for the year 2024/2025 was discussed at a meeting of council held 4th January 2024 and evidences as being set at £389,479.65.
Verify that the precept amount has been agreed in full Council and clearly minuted	*YES*	The precept was set at £389,480 for 2024/2025 and formally approved by council at the meeting held 4th January 2024. This recorded a 19.03% increase of that in the previous year. Evidence was provided detailing the discussion of the budget, setting of the precept, the request made to the charging authority and receipt in the council account.
Regular reporting of expenditure and variances from budget	*YES*	The minutes evidence that council reviews its accounts at each full meeting offering the opportunity to discuss or query the statement of accounts.
Reserves held – general and earmarked[6]	*YES*	The Council, as at year-end, had Earmarked Reserves totalling £195,333, with the balance being General Reserves of £294,062. The earmarked reserves were clearly identified for specific projects although dated 2022/2023. **RECOMMENDATION:** When considering its budget for the coming financial year, council should look to review and update its earmarked projects where necessary.
Additional comments:		

[6] 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

Council has followed the recommended key stages as to the budgetary process for the year:

- Decide the form and level of detail of the budget
- Review the current year budget and spending
- Assess levels of income
- Bring together spending and income plans
- Provide for contingencies and consider the needs of reserves
- Approve the budget
- Confirm the precept or rates and special levies and
- Review progress against the budget regularly throughout the year

Section 6 – 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.

Evidence		Internal auditor commentary
Is income properly recorded and promptly banked?	*YES*	A number of items of income were cross-checked against the cash book and bank statement and found to be in order. In accordance with proper practices the Responsible Financial Officer ensures that accounting records contain day to day entries of all sums of money.
Is income reported to full council?	*YES*	In accordance with the council Standing Orders income received is reported to full Council within its income and expenditure statement.
Does the precept recorded agree to the Council Tax Authority's notification?	*YES*	The Council received precept of £389,480 during the year under review from West Suffolk Council in April 2024.
If appropriate, are CIL reporting schedules in accordance with the Regulations?[7]	*N/A*	West Suffolk Council does not issue Community Infrastructure Levy.
Is CIL income reported to the council?	*N/A*	
Does unspent CIL income form part of earmarked reserves?	*N/A*	
Has an annual report been produced?	*N/A*	
Has it been published on the authority's website?	*N/A*	
Additional comments:		

[7] Community Infrastructure Levy Regulations 2010

Section 7 – 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.		
Evidence		Internal auditor commentary
Is petty cash in operation?	*N/A*	The Town Council does not operate a petty cash system.
If appropriate, is there an adequate control system in place?	*N/A*	
Additional comments: The Internal Auditor answered 'Not Covered' to assertion F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for on the Annual Governance and Accountability Return, Annual Internal Audit Report due to the council not operating a petty cash system.		

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 8 employees on its payroll at the period end 31st March 2025. Employment contracts were not reviewed during the internal audit but the clerk to the council has confirmed that a Contracts of Employment are in place. All salary payments are approved by council and made in accordance with Council's own Financial Regulations. No employee is paid the national minimum wage.
Has the Council approved salary paid?	*YES*	
Minimum wage paid?	*N/A*	
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*	The payroll function is operated in accordance with HM Revenue and Customs guidelines. 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 employment legislation.
Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?	*YES*	The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines and outsourced to Suffolk Association of Local Councils. Cross-checks were completed on three payments covering salary and PAYE were found to be in order.
Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?[8]	*YES*	Council is aware of its pension responsibilities with 7 members of staff being registered with a pension scheme.

[8] The Pension Regulator – website click here

Have pension re-declaration duties been carried out	*YES*	The re-declaration to the Pension Regulator is next due December 2025.
Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?	*YES*	There is a satisfactory expense system in place and all staff expenses claimed are in accordance with Council's Financial Regulations.
Additional comments:		

Section 9 – 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.

Evidence		Internal auditor commentary
Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?[9]	*YES*	The Asset Register, as viewed on the Council's website, was evidenced as reviewed at the meeting of 13th May 2024. The Asset Register reflects those items listed under insurance and within the Town Council's remit for maintenance and ownership. It is noted that the declared value for all assets at year-end 31st March 2025 is £1,261,625.00 which reflects overall movement in the asset register covering acquisitions of new cemetery land valued at £100,000 and 2 x defibrillators / cabinets at £1,500.
Is the value of the assets included? (Note value for insurance purposes may differ)	*YES*	
Are records of deeds, articles, land registry title number available?	*YES*	
Are copies of licences or leases available for assets sited at third party property?	*YES*	Council advised leases and licences for land assets were available and stored either with the Diocese, the Solicitors or in the office.

[9] Practitioners Guide

Is the asset register up to date and reviewed annually?	*YES*	The asset register was reviewed as detailed above with the values submitted on the Draft Annual Governance and Accountability Return for Internal Audit showing an asset value of £1,261,625 which shows an increase from 2023/2024 which agrees with that detailed in the Asset Register.
Cross checking of insurance cover	*YES*	At the meeting of council held 13th Maty 2024 it was evidenced that the council discussed its land and assets and the arrangements of insurance cover.
Additional comments:		

Section 10 – 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.		
Evidence		Internal auditor commentary
Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?	*YES*	Council has implemented a system whereby a monthly bank reconciliation for the current account is correctly verified by the Chairman of the Town Council. This not only safeguards the Responsible Financial Officer but also fulfils an internal control objective. **COMMENT:** As council also holds a Unity Trust Savings Account, it would be good practice to include this figure within the reconciliation for complete transparency.
Do bank balances agree with bank statements?	*YES*	Bank balances agree with period end statements and as at year end 31st March 2025 the balance across the council's accounts stood at £508,460.19 as recorded in the Draft Statement of Accounts and on the year-end Bank Reconciliation with a year-end figure reported as £489,396.
Is there regular reporting of bank balances at Council meetings?	*NO*	**RECOMMENDATION:** The Clerk/RFO should report bank balances of both the accounts at meetings of the council at least quarterly, to demonstrate that a review of the bank reconciliation versus the bank statements has been undertaken. This would not only be good practice but would also a safeguard for the RFO.

Section 11 – year end procedures		
Evidence		*Internal auditor commentary*
Are appropriate accounting procedures used?	*YES*	Accounts are produced on an income and receipts basis and all found to be in order.
Financial trail from records to presented accounts	*YES*	The end of year accounts and supporting documentation were well presented for the internal auditor review.
Has the appropriate end of year AGAR[10] documents been completed?	*YES*	The Council is a smaller authority with gross income and expenditure exceeding £25,000, it has, in draft form, completed Section 2 of Form 3 of the AGAR.
Did the Council meet the exemption criteria and correctly declared itself exempt?	*N/A*	As the Town Council had gross income and expenditure exceeding £25,000 it was not able to declare itself exempt from a limited assurance review.
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?	*YES*	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2023-2024, the council correctly provided for the exercise of elector's rights. The RFO had set the dates for the inspection of the Council's accounts and associated documents as 19th June 2024 to 30th July 2024 with the date of the notice being 18d June 2024. This is published on the council website.
Have the publication requirements been met in accordance with the Regulations?[11]	*YES*	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 complied with the

[10] Annual Governance & Accountability Return (AGAR)
[11] Accounts and Audit Regulations 2015

		requirements of the Accounts and Audit Regulations 2015 for the year ending 31st March 2024 as it published the following on its website: 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.

Additional comments:
The Internal Auditor responded 'Not Covered' to assertion K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered") on the Annual Governance and Accountability Return, Annual Internal Audit Report due to the council not being exempt.

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Section 12 – 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?	*NO*	Council did not evidence it gave consideration to the Internal Audit Report. **RECOMMENDATION:** In Section 1 of the Annual Governance Statement (6) council are expected to agree that they 'maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.'
Has appropriate action been taken regarding the recommendations raised?	*N/A*	No recommendations were made.
Has the Council confirmed the appointment of an internal auditor? *Has the letter of engagement been approved by full council?*	*YES*	SALC were appointed as the council's internal auditors for the year ending 31st March 2025 at the meeting of 10th March 2025 confirming the letter of engagement. Council has understood the requirement to ensure that it has a clear understanding of the roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.
Additional comments:		

Section 13 – 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		*Internal auditor commentary*
Has the Council considered the previous external audit report?[12]	*NO*	Council did not note the completion of the External Audit Review by PKF. The notice of the Conclusion of the Audit was evidenced on the website dated 29th August 2024. **RECOMMENDATION:** The External Audit Report should be received by the full council, formally minuted as received and considered and published on the website along with the Notice of Conclusion of Audit. **COMMENT:** The External Audit Report and the Notice of Conclusion have been published on the council website.
Has appropriate action been taken regarding the comments raised?	*N/A*	No actions were raised by the External Auditor.
Additional comments:		

[12] 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.*

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Section 14 – 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.		
Evidence		*Internal auditor commentary*
Was the annual meeting held in accordance with legislation? [13]	*YES*	The Annual Meeting of the Town Council was held on 13th May 2024 and the first item on the agenda was the election of Chairperson.
Is there evidence that Minutes are administered in accordance with legislation? [14]	*YES*	Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting. At each meeting, the Chairman is given formal approval to sign the minutes. **RECOMMENDATION:** Councils should formally approve councillor absences to comply with legal requirements and maintain proper governance standards. Legal Requirement — Six-Month Rule (LGA 1972, s85) Under Section 85 of the Local Government Act 1972, a councillor is disqualified if they: "...fail to attend any meeting for a period of six consecutive months from the date of their last attendance, unless the failure to attend was approved by the authority before the expiry of that period."
Is there a list of members' interests held?	*YES*	The Register of Interests for all current Town Councillors is available with a direct link from the council's website to the West Suffolk Council site.
Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?	*N/A*	Council does not have any Trustee Responsibilities.

[13] The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)
[14] Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

Has the Transparency Code been correctly applied, and information published in accordance with current legislation?	*Partly Met*	The Local Government Transparency Code 2015 applies to local authorities, including Town councils with annual income or expenditure (whichever is the higher) over £200,000. **RECOMMENDATION:** The government advises Parish and Town Councils with an annual turnover above £200,000 to publish the following information online: • Expenditures exceeding £500 • government procurement card transactions • procurement information • local authority land, social housing assets • grants • organisation chart • trade union facility time • parking account • senior salaries • constitution • pay multiple and fraud
Has the Council registered with the Information Commissioner's Office (ICO)?[15]	*YES*	The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation. Reference: ZA059805 Expires: 25th June 2025
Is the Council compliant with the General Data Protection Regulation requirements?	*YES*	Council has taken active steps to ensure compliancy with the GDPR requirements and has adopted a number of GDPR Policies as published on the council website.

[15] Data Protection Act 2018

Has the Council published a website accessibility statement on their website in line with Regulations?[16]	*YES*	Council has accessibility tools on its website thereby allowing for increased functionality, along with a website accessibility statement detailing the technical information, the methods used for testing the website, the steps being taken to improve accessibility and how the site is being improved. To ensure that content meets the WCAG 2.2 Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations council has ensured regular reviews.
Does the council have official email addresses for correspondence?[17]	*YES*	Council operates with a .gov.uk email address for the Clerk and councillors demonstrating that the council has an official status thereby building trust, credibility and authenticity. At a meeting held 13th January 2025 the use of a gov.uk domain was agreed by council.
Is there evidence that electronic files are backed up?	*YES*	Councils Risk Assessment advises it stores its electronic files on Microsoft 365 and share point on the cloud.
Do terms of reference exist for all committees and is there evidence these are regularly reviewed?	*YES*	Council evidenced its Terms of References for councils were reviewed at a meeting held 13th May 2024.
Additional comments:		

Signed: Julie Lawes

Date of Internal Audit Visit: Monday 19th May 2025

On behalf of Suffolk Association of Local Councils

[16] Website Accessibility Regulations 2018
[17] Practitioners Guide

Annual Internal Audit Report 2024/25

BRANDON TOWN COUNCIL

www.brandon-tc.gov.uk

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**	
A. Appropriate accounting records have been properly kept throughout the financial year.	✔			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✔			
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		✔		*
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✔			
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✔			
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✔	*
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✔			
H. Asset and investments registers were complete and accurate and properly maintained.	✔			
I. Periodic bank account reconciliations were properly carried out during the year.	✔			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✔			
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")*			✔	*
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✔			
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations *(during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).*	✔			
N. The authority has complied with the publication requirements for 2023/24 AGAR *(see AGAR Page 1 Guidance Notes).*	✔			

	Yes	No	Not applicable
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✔

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken: 19/05/2025

Name of person who carried out the internal audit: Mrs J Lawes (on behalf of SALC)

Signature of person who carried out the internal audit: J Lawes

Date: 19/05/2025

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

* SEE REPORT

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

BRANDON TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

	Agreed		
	Yes	No*	'Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		*prepared its accounting statements in accordance with the Accounts and Audit Regulations.*
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.		✓	*made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.*
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		*has only done what it has the legal power to do and has complied with Proper Practices in doing so.*
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		*during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.*
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.		✓	*considered and documented the financial and other risks it faces and dealt with them properly.*
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		*arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.*
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		*responded to matters brought to its attention by internal and external audit.*
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*

	Yes	No	N/A	
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.			✓	*has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

9/6/25

and recorded as minute reference:

25/56

Signed by the Chair and Clerk of the meeting where approval was given:

Chair [signature]

Clerk [signature]

www.brandon-tc.gov.uk

Section 2 – Accounting Statements 2024/25 for

BRANDON TOWN COUNCIL

	Year ending 31 March 2024 £	Year ending 31 March 2025 £	Notes and guidance: Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.
1. Balances brought forward	386,117	382,528	*Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.*
2. (+) Precept or Rates and Levies	327,956	389,480	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	37,594	56,349	*Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.*
4. (-) Staff costs	171,370	168,755	*Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.*
5. (-) Loan interest/capital repayments	13,559	13,559	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	184,210	156,647	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	382,528	489,396	*Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).*

8. Total value of cash and short term investments	424,233	508,460	*The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – **To agree with bank reconciliation.***
9. Total fixed assets plus long term investments and assets	1,160,123	1,261,625	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	94,466	85,156	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		*The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.*
11b. Disclosure note re Trust funds (including charitable)			✓	*The figures in the accounting statements above exclude any Trust transactions.*

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date 9/6/25

I confirm that these Accounting Statements were approved by this authority on this date:

9/6/25

as recorded in minute reference:

25/57

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

AGAR 2024/25 – VARIANCES

Section 2 - Precept

This year we had to put our precept up by 19.03% due to the fact that over previous years, the precept had not always been raised appropriately and keeping up with rate of inflation. Examples being:-

2023/24	8.35%
2022/23	2.37%
2021/22	4.38%
2020/21	3.72%
2019/20	2.02%

Section 3 - Receipts

This year we have received more receipts as shown below: -
£4,715 interest on our investments
£8,665 grant funding

We did, however have the following reductions: -
£4,732 burial fees
£190 ashes fees
£830 memorial fees
£422 Christmas Event income

Section 9 – Fixed Assets

Last year our Fixed Asset Register did not include the following: -

- Current Cemetery (burial ground) - £1
- Victoria Avenue - £1
- New Cemetery land - £100,000
- Two Defibrillators - £1,500

This totals the £101,502 difference.