

Toft Newton Parish Council

2025-26 Internal Audit Action Plan

Dear Councillors,

Toft Newton Parish Council has taken the following steps to ensure that all issues that were identified during the 2025-26 Internal Audit have been or are in the process of being addressed.

This table was produced on the 3rd of September 2026, all outstanding actions (highlighted in yellow) will be completed prior to the end of the current financial year.

This internal audit was a fair and mostly just internal audit. There were mistakes made by myself, which were rightly picked upon, but there were also mistakes made by the internal auditor, these have been explained / clarified below.

By ensuring that all actions are completed in this financial year, the Council will be able to demonstrate a very clear journey of improvement from missing the AGAR deadline for 2023-24, through the 2024-25, 2025-26 internal audits to the 2026-27 internal audit, one that has prepared the Council for all eventualities and has turned the Council into a well-managed and functioning Council that can be held up locally as a beacon of good practice.

Once all of the issues highlighted in yellow are addressed, the parish council could consider looking at / applying for the Local Council Award Scheme, the Internal Auditor suggested looking at the Bronze Award, I have, therefore, included at the end of this document, an analysis of the criteria that we already meet and what would be required to meet the Bronze Award.

This document should be read in conjunction with the final version of the 2025-26 Internal Audit Checklist and the A guide to the Local Council Scheme, both documents will be circulated with this action plan.

Area	Internal Auditors comments	Actions taken
3	None currently. Council planning to establish a personnel committee and associated terms of reference to go on July agenda. ACTION: Establish a personnel committee.	At the Extraordinary Parish Council Meeting held on the 23 rd of June 2026, a Personnel Committee was appointed. We had been trying to appoint a Personnel Committee since February 2026, as when I was updating the Standing Orders 2026 v001, as updated by Standing Orders 2026 v002, I became aware

	ACTION: Council agree associated terms or reference.	that we did not have, but were required to have a Personnel Committee. Minutes of the 23rd of June 2026 meeting: https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/161/23rd-june-2026-extraordinary-parish-council-meeting-minutes The Personnel Committee met for the first time on the 2nd of July 2026, and agreed the Terms of Reference, these were subsequently with the full Council on the 7th of July 2026. Terms of Reference: https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/146/personnel-committee-terms-of-reference Personnel Committee meeting minutes: https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/160/2nd-july-2026-personnel-committee-meeting-minutes Personnel Committee meeting addendum: https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/244/2nd-july-2026-personnel-committee-meeting-minutes-addendum
4	WLDC Code of Conduct – signed up March 2022. ACTION: Put in place a regular review of the Code of Conduct e.g. annually at the annual meeting of the parish council.	The Consultant to the Council created a form for Councillors to sign each March. This form also includes Councillors reconfirming their commitment to / acceptance of the following: • West Lindsey District Council Code of Conduct 2021 • Toft Newton Parish Council Standing Orders 2026 v002 • Toft Newton Parish Council Financial Regulations 2026 v002

		• HM Transparency Code 2014 & Toft Newton Parish Council Transparency Code 2026 • ICO Publication Scheme 2015 & Toft Newton Parish Council Publication Scheme 2026 This form will require being signed by new Councillors or Co-opted / Independent Members upon election or co-option and then annually at the May annual parish council meeting.
5	Not in place. ACTION: Put in place a complaints procedure.	Complaints Policy adopted at the 23rd of June 2026 Extraordinary Parish Council meeting. Complaints Policy: https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/158/complaints-policy-2026
9	ACTION: Add last 5 years accounts online from 2025/26.	2025-26 are mostly uploaded, outstanding documents will be uploaded prior to the 8th of September 2026 meeting, once they have been redacted or converted into a suitable format. 2024-25, 2023-24, 2022-23, 2021-22 will be uploaded by the end of September 2026.
13	2024-25 AGAR available as a background paper (March 2026). ACTION: Add previous four years AGAR online.	This will be done as part of adding the accounts information for 2021-22, 2022-23, 2023-24, and 2024-25 as per number 9 above.
15	Included in documentation for AGAR. Not separately published. ACTION: Add items of expenditure above £100 on website.	This will be uploaded by the 8 th of September 2026 Parish Council meeting.
21	No reconciliation or complete accounts available. Opening and Closing balances and income and expenditure totals not available. AGAR: Box 4 staff costs stated at £2,270.	Up to date accounts were provided via the 2025-26 Excel spreadsheet. Opening and closing balances were recorded at balance brought / carried forward totals. Income, Expenditure and VAT totals were available in a yellow bar at the top of the 2025-26 Excel spreadsheet.

	Staff costs appear to be £2,060 on accounts, with AGAR being £210 over. Query whether grass cutting invoice included in error at £210. AGAR expenditure figures do not reconcile with accounting records – boxes 4, 5 and 6 do not match accounts. Transfers incorrectly included on expenditure (transfer 001, transfer 002) on accounts.	2025-26 was the first year using the new SAPPP Practitioners' Guide, there were numerous changes to the annual reporting process, that will benefit parish councils in the longer term, however, there was also some widely held confusion amongst local parish councils. The main reason behind me introducing a new and more complex set of budget headings and cost codes from 2026-27 was to make it easier to allocate income and expenditure to the correct boxes on the AGAR form. These changes will reduce the chances, and other changes detailed below will make it easier to avoid inputting incorrect figures. Additionally, the Responsible Financial Officer and the Consultant to the Council have recently discussed the merits of applying to becoming a trail authority for the digitalised AGAR process in 2027-28. A digital process will almost certainly eliminate any errors on the AGAR form. Councillors opinions will be sought on taking part in the trial at the full Council meeting on the 8th of September 2026.
22	See above.	
29	2025/26 Information not available on the website. 2026/27 Budget and precept on Feb 2026 full council agenda. Agenda item: To approve the budget for 2026-27, as previously circulated. To agree the precept for 2026-27. Resolution: Toft Newton Parish Council approves the budget for 2026-27 as prepared by the Financial Responsible Officer (resolved). March 2026 minutes state Toft Newton Parish Council approves the budget for 2026-27 as prepared by the Responsible Financial Officer (resolved).	2025-26 information was available on the website – as a document listed for discussion on the 3rd of March 2026. 2026-27 Draft budget: https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/56/2026-27-draft-budget The March 2026 minutes should have included a breakdown of the figures agreed, currently to obtain this information members of the public have to look at the other documents uploaded to the website.

		Action: Clearer recording of information relating to precept and budgets should be included in the minutes.
30	See 29 above.	The February 2026 minutes state: <i>"The Responsible Financial Officer confirmed that he had submitted the Precept claim – as agreed by e-mail he claimed £10,608.00, which was 2% higher than during the previous year."</i> 10th of February 2026 minutes: https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/74/minutes-10-02-2026
31	Reserves for elections was noted in the finance report (March 2026 full council). ACTION: Review general and earmarked reserves as part of the budget setting process, ensuring general reserves are appropriate to the council's level of expenditure, risks and circumstances in line with the Practitioners' Guide (5.35 SAPPP).	In accordance with the Practitioners' Guide and the legal requirements of the Local Government Act 1972 a parish council can only hold unallocated reserves of between 3 and 12 months total expenditure. Unallocated reserves do not exceed these limits. The only allocated reserves are currently allocated for election expenses – we have allocated £150 per year in 2024-25, 2025-26 and 2026-27, to cover part of the costs of the 2027 Parish Council Elections. Our contribution towards the uncontested 2023 Parish Council elections was approximately £150, a contested Parish Council election would have cost significantly more, which is why we have been allocating money to go towards the potential cost of contested elections. There have been ongoing issues with the bank and trying to open savings accounts, once these issues are resolved, we had previously discussed and agreed to open the following savings accounts (Instant access, 35 days access and 95 days access), to help our allocated and unallocated reserves earn some interest,

		as in accordance with our Financial Regulations 2026 v002, we are required to maximise our income sources. Financial Regulations 2026 v002: https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/153/financial-regulations-2026-v002 Since signing up to the West Lindsey Lottery, all incomings from that are being allocated towards repairs or improvements to the playground equipment / playing field.
32	Budget not currently monitored. ACTION: Ensure budget is tabled at least quarterly to council, and ideally each meeting, including explanations of any significant variances.	The Consultant to the Council introduced a new year-to-date Financial report template as the Locum Clerk for this process. The Responsible Financial Officer has added formulas and macros to the 2026-27 Excel spreadsheet to ensure that a year-to-date figure is available at any point in the year for each budget code. There does however need to be some tweaking to the year-to-date template to include all budget headings, with the 2026-27 budget, and actual spend / income to date, this will be completed ASAP.
40	Not currently. ACTION: Introduce bank reconciliation and chair to sign reconciliation and bank statement(s) when approved ideally at each meeting, and at least quarterly. Recommend using example bank reconciliation available in the Practitioners Guide.	Bank reconciliation templates produced by the Consultant to the Council, (monthly and annually) is based on the model reconciliation form in the Practitioners' Guide. Also, a new tab has been added to the 2026-27 Excel spreadsheet which allows for a record of when bank reconciliations are carried out and by whom, there is also space for their comments – this is in addition to the templates that will be filled in the paper accounts folder. The Consultant to the Council and the Responsible Financial Officer discussed a possible process where the Chair, who was recently added to the bank mandate as a person with control, will

		be able to log on the bank account to complete the bank reconciliation either at each meeting or prior to each meeting. Template forms are available on the Zoho WorkDrive.
47	Current asset register (£76,248) match AGAR amount (£76,248). Acquisitions and disposals not shown to explain change from the previous reported year's value (£70,313). ACTION: Asset value should be based on the net purchase price. ACTION: Add insurance value (current value) column.	This is a live document, so items are being added as they are discovered to be owned by the parish council. The 2025-26 and 2026-27 asset registers do include some comments such as new football goals, but clarification could be better as to changes – even if that is a just a note to say – added on date – due to clarification of ownership, such as the noticeboard at St Michael's Church, that noticeboard belongs to the parish council. An insurance value column will be added ASAP and updated valuations provide to Zurich. The updated asset register will need adding to the Toft Newton Parish Council website.
49	Unclear if playing field held in trust or as freehold. Not on asset register. ACTION: Council to investigate and legal entity and whether registered with Land Registry.	This statement is incorrect – the IA misunderstood what the Fields in Trust status meant. Toft Newton Parish Council do own the Playing Field, freehold. Title reference: LL169628. It was initially registered with HM Land Registry in 1999, when the Parish Council acquired the land, and updated in 2014 as part of the Fields in Trust process. Updated forms were submitted to the Land Registry in March 2026, removing former Councillors and adding the current Councillors – HM Land Registry confirmed receipt of the forms and stated that the process would be completed by the 14th of August 2026.

		Prior to the Consultant to the Council when he was the Parish Clerk creating the Parish Asset register in 2024-25 there were no detailed records of assets, as a result items were missed – the playing field / football pitch will be added to the asset register once a valuation is obtained. 20th August 2026: Fields in Trust confirmed by e-mail that Toft Newton Parish Council do own the field and that we can obtain a current valuation to add to the asset register. 24th August 2026: The Consultant to the Council via the Clerk's e-mail address chased up HM Land Registry – as yet the update / changes to the title are still outstanding.
59	Storage currently with the Clerk and in the Village Hall. Advised a lot of documents need to be shredded. ACTION: Use a council agreed document management/retention schedule to ascertain those to be shredded and those to be retained. ACTION: Consider fire proof storage folder for key documents e.g. legal.	The Consultant to the Council will sort through the documents in the Village Hall and will shred those that are no longer needed. Digital archiving of past minutes and other important documents, and submission to the Lincolnshire Archives will be discussed on the 8th of September 2026. Going forward, the Proper Officer will once a year review the documents in storage, arranging for safe, secure disposal or transfer to archives as appropriate, referring to the Retention Schedule agreed as part of the Records Retention Policy on the 5th of May 2026. Records Retention Policy: https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/86/record-retention-policy-2026
62	Advised all cllrs acceptance of office, included newly coopted cllrs completed. Deferred Chair and vice chair appointment for the year, as vice chair not present at meeting. To do July.	The Chairperson and Vice-Chairperson were elected at the Extraordinary Parish Council meeting held on the 23rd of June 2026.

	ACTION: Chair and vice chair to be agreed and chair to sign declaration of acceptance of office when takes place.	<i>Toft Newton Parish Council resolved that Councillor Robert Nelson be elected to serve as the Chairperson for the 2026-27 Municipal Year.</i> <i>Toft Newton Parish Council resolved that Councillor Russell Gibbs be elected to serve as the Vice-Chairperson for the 2026-27 Municipal Year</i> Declarations of acceptance of office were signed by both and are held by the Proper Officer. As Councillors or Independent / Co-opted Members join the Council, their Declarations of acceptance of office forms and Register of Members' Interests will be completed and held by the Proper Officer, being shared with West Lindsey District Council's Democratic Services Team as required by the Localism Act 2011.
86	Annual appraisal to be introduced. Two cllrs undertake appraisal rather than one, as individual cllrs can not manage staff.	A new annual appraisal and probationary period review policy and template forms is being taken to the Parish Council meeting on the 8th of September 2026, ready for Councillors to approve. As per the stipulations of the 1986 House of Lords ruling, The Hillingdon Authority, and as agreed in the Personnel Committee Terms of Reference on the 2nd of July 2026, probationary review meetings and the annual appraisals of the Clerk will be carried out by two members of the personnel committee. The Clerk and one Councillor who sits on the personnel committee will carry out probationary reviews and annual appraisals for the Playground Warden. Personnel Committee Terms of Reference: https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/146/personnel-committee-terms-of-reference

87	Job descriptions to be updated and will go to Personnel Committee.	At the Personnel Committee meeting on the 2nd of July 2026 the following job description and person specifications were agreed. Minute ref: 2026-27/072. Parish Council Clerk: https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/150/parish-clerk-job-description-and-person-specification Playground Warden: https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/151/playground-warden-job-description-and-person-specification A role description for the role of Parish Councillor is being taken to the Parish Council meeting on the 8th of September 2026, for Councillors to agree to. The Internal Auditor had also asked the Council to consider a Living Wage proposal, so this is going to the Personnel Committee on the 8th of September 2026. Living Wage Proposal:
88	No pension provider currently in place. Council to establish a compliant workplace pension arrangement. ACTION: Council to agree a provider.	This statement is incorrect – the IA mistakenly and repeatedly stated that Toft Newton Parish Council did not have a compliant pension provider. Toft Newton Parish Council do comply FULLY with the requirements as established by the Pensions Act 2028. As neither staff meet the auto-enrolment criteria, neither staff member is enrolled into a workplace pension.

		However, Councillors considered a report on providing workplace pensions at an Extraordinary Parish Council meeting on the 23rd or June 2026. Councillors <i>resolved not to provide pensions to employees on the basis that neither of the employees meet the threshold criteria for automatic compulsory enrolment nor the minimum threshold for voluntary enrolment.</i> (Minute ref: 2026-27/062). As a result, Councillors approved sharing basic information about pensions, upon appointment of new staff. The basic information sheet was approved for circulation on the 7th of July 2026. Pension information sheet: https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/183/employee-pension-information.
91	Ensure registration continues after September.	Payment to be made on the 12th of September 2026.
92	Councillors do not have council email addresses.	Councillors provided with
94	Councillors to complete a GDPR Security Compliance Checklist.	Councillors present at the Annual Parish Council meeting held on the 5th of May 2026 completed these. Councillors R Gibbs and C Roson and the Proper Officer to complete ASAP.
105	Explanation of variances not available for audit review.	Variances of 2025-26 expenditure compared to 2024-25 expenditure will be available on the Toft Newton Parish Council website by the 8 th of September 2026.
109	No external auditor report available; unable to verify whether any restatements were required.	2024-25 external audit report still not received. It will be shared with Councillors and uploaded to the Toft Newton Parish Council website upon receipt.

Local Council Award Scheme

Information: <https://www.nalc.gov.uk/support/local-council-award-scheme.html>

Guide: <https://www.nalc.gov.uk/asset/5F910017%2D05E0%2D4085%2DADDE39BB36D141FD/>

To achieve the Bronze award a Council must demonstrate that it has the documentation and information in place for operating lawfully and according to standard practice. The council also has policies for training Councillors and Officers and is building a foundation for improvement and development.

To achieve the Bronze award the council must publish on its website:

Governance	Link / Comments
Standing Orders	https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/152/standing-orders-2026-v002
Financial Regulations	https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/153/financial-regulations-2026-v002
Code of Conduct	West Lindsey District Council Code of Conduct: https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/102/code-of-conduct
Accessibility Statement	https://toft-newton.parish.lincolnshire.gov.uk/accessibility
Publication Scheme	ICO Publication Scheme: https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/131/ico-publication-scheme Toft Newton Parish Council Publication Scheme: https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/85/publication-scheme-2026
Complaints Procedure	https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/158/complaints-policy-2026
Privacy notice	https://toft-newton.parish.lincolnshire.gov.uk/privacy
Transparent information about council payments	HM Gov Transparency Code for Smaller Authorities: https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/109/hm-government-transparency-code-for-smaller-authorities Toft Newton Parish Council Transparency Code: https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/154/transparency-code-2026
Calendar of all meetings including annual meeting of electors	https://toft-newton.parish.lincolnshire.gov.uk/homepage/7/agendas-and-minutes
Minutes for at least one year of full council meetings and all committee and sub-committee meetings	https://toft-newton.parish.lincolnshire.gov.uk/homepage/7/agendas-and-minutes
Current agendas	https://toft-newton.parish.lincolnshire.gov.uk/homepage/7/agendas-and-minutes
The budget and precept information for the current or next financial year	https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/56/2026-27-draft-budget
Biodiversity Policy	To be approved.
Community	Link / Comments

Council contact details	https://toft-newton.parish.lincolnshire.gov.uk/contact
Councillor information, including register of interests, in line with the Transparency Code	https://toft-newton.parish.lincolnshire.gov.uk/council-business Register of Interests forms to be updated by all Councillors.
Action plan for the current year	Toft Newton Parish Council has not produced an action plan. Notes from A guide to the Local Council Award Scheme, published by NALC in 2024: <i>The council must publish an action plan; as a minimum this is a one-page document listing the council's objectives for the current year. It is not a parish plan which is a plan for the future of the community; the council can extract objectives for action from the parish plan depending on its areas of responsibility.</i>
Evidence of consulting the community	To be added to the website.
Publicity advertising council activities	News: https://toft-newton.parish.lincolnshire.gov.uk/news Events: https://toft-newton.parish.lincolnshire.gov.uk/events Information about RSS feeds: https://toft-newton.parish.lincolnshire.gov.uk/news/article/20/rss-feed
Evidence of participating in town and country planning	Information about planning: https://toft-newton.parish.lincolnshire.gov.uk/council-business/planning Planning responses: https://toft-newton.parish.lincolnshire.gov.uk/downloads/download/54/planning-responses
Evidence of publicizing elections and vacancies on the council	Elections information: https://toft-newton.parish.lincolnshire.gov.uk/ Councillors vacancies post: https://toft-newton.parish.lincolnshire.gov.uk/news/article/6/toft-newton-parish-council-are-currently-looking-for-two-new-parish-councillors-

The following documents and information must be in place and evidence provided to the assessment panel:

Governance	Comments / Link
Risk Management Policy	https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/78/management-of-risks-2026

Register of Assets	https://toft-newton.parish.lincolnshire.gov.uk/downloads/download/28/2025-26-parish-assets-register
Up-to-date insurance policies that mitigate risks to public money	To be uploaded to the Toft Newton Parish Council website by the end of September 2026.
Community	Comments / Link
Evidence of considering the impact of their functions and decisions on crime and disorder in their local area	I introduced a new standardised template for reports which includes a question about whether the implications of the content of the report has considered the impact on crime and disorder. Examples of such a reports can be seen here: https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/172/hmrc-approved-mileage-rate-report and https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/178/e-mail-addresses-report
Development	Comments / Links
Disciplinary and grievance procedures	Disciplinary Policy: https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/213/disciplinary-policy Employee Code of Conduct: https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/203/employee-code-of-conduct-updated- Grievance Policy: https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/214/grievance-policy
A policy for training and development of staff and councillors	Training and development policy, and skills matrix for the Parish Council Clerk, Playground Warden and Councillors, along with a role description for Parish Councillors are to be approved on the 8 th of September 2026.
The Clerk has achieved 12 Continuous Professional Development (CPD) points in the last year	The Clerk has not been in post for a year, but is already accruing CPD points.
Signed up to the Civility and Respect Pledge, including the Dignity at Work policy.	The Civility and Respect pledge has not been signed. Dignity at Work Policy adopted on 7th of July 2026: https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/215/dignity-at-work-policy

Toft Newton Parish Council is in a much better position than it was at the beginning of my tenure as Parish Council Clerk. The Council now has an excellent new Clerk, who can count on my support / mentoring for as long as is necessary. I see my future role as developing the extra bits, such as pursuing funding for the development of the playground, developing a parish wide biodiversity strategy, and exploring a neighbourhood plan, once the new guidelines are published in April 2027, where as Lesley Keast will concentrate on the statutory duties while brining in a new perspective.

I confirm that the above is the current and correct position, as of 3rd of September 2026.

Signature redacted

Michael Lewis, Dip (Psy), CertHE (Glouc)
Consultant to the Council