Lincolnshire Association of Local Councils

Internal Audit Checklist 2025/26

Name of Parish or Town Council	**Toft Newton Parish Council**			
Parish Council website	**https://toft-newton.parish.lincolnshire.gov.uk/**			
Name of internal auditor	**Lydia Hopton**			
Date of audit	**12/06/2026**			
Type of audit	Intermediate		Year-end (including AGAR)	X
Council contact information	**Name**		**Email**	
Clerk	Michael Lewis		clerk@toftnewtonparishcouncil.gov.uk	
RFO* if different	Michael Lewis		clerk@toftnewtonparishcouncil.gov.uk	
Chairman*	Councillor Rob Nelson			

Electorate	364	**Total number of seats**	7
Quorum	3	**Number of seats filled at time of audit**	7
Precept Demand 2025/26	£10,400	**Gross budgeted Income**	
Date of most recent audit	07/05/2026	**Gross budgeted Expenditure**	

	Tested?	**Comments**
Has the internal auditor seen previous internal and external audit reports including the most recent? What were the main recommendations?	Yes	**2024/25 AGAR:** Internal Audit Report A number of recommendations were made in the internal audit written report in the AGAR including up to date Standing Orders and Financial Regulations, improved regular financial monitoring by the council including a bank reconciliation, .gov.uk clerk email, and council debit card. The council stated all areas of internal control were being met. Based on the above

		internal audit report, this was not correct. Advised external audit report not received.
Were the auditor reports and actions implemented? Have the actions appeared in the minutes? ***(SAPPP The Practitioners Guide para 5.99)***		The actions raised are being progressed with an update in May 2026 Full Council papers https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/69/may-2026-parish-council-meeting-agenda. Key recommendations have been, or are being put in place. These include: • Standing Orders (NALC, 2022) are in place with latest NALC version on the agenda for June Full Council. • Financial Regulations (NALC, 2022) are in place with latest NALC version on the agenda for June Full Council. • In May 2026, Council agreed to add additional councillors to the bank mandates to reduce risk and the new clerk. • A members allowance policy • A .gov.uk email address has been set-up for the clerk Key remaining actions include implementing • Quarterly financial reporting • Issuing a debit card to the clerk It is recommended the internal audit action log remains as a standing item on the Full Council agenda until the actions are completed to monitor the positive progression being made and retain council oversight. Advised external audit report outstanding,

	Key governance review	Tested?	Comments & recommendations	Risk[i]		
				Low	Med	High
1	Standing Orders* *(up to date 2025 version, tailored, reviewed and lawful)*	Yes	Adopted on 3 March 2026 Meeting Ref 2025- 26/03/16 **ACTION**: Update Standing Orders to latest version available on LALC website - NALC Model Standing Orders - revised April 2025 **Update**: On June 2026 Full Council agenda.	X		
2	Financial Regulations* (up to date 2025 version, tailored, reviewed and lawful)	Yes	Adopted 03 March 2026. Meeting Ref 2025- 26/03/18	X		

			ACTION: Update Financial Regulations to latest version on LALC website - NALC Model Financial Regulations 2025 - updated March 2025 **Update**: On June 2026 Full Council agenda.			
3	Terms of reference (committees / working groups) *(should contain - clear days' notice, quorum, delegated power or advisory, lawful, no individual councillors making decisions.)*	Yes	None currently. Council planning to establish a personnel committee and associated terms of reference to go on July agenda. **ACTION**: Establish a personnel committee **ACTION**: Council agree associated terms of reference		X	
4	Councillors' Code of Conduct* *(s.27 Localism Act 2011)*	Yes	WLDC Code of Conduct – signed up March 2022. **ACTION:** Put in place a regular review of the Code of Conduct e.g. annually at annual meeting of the parish council. **Completed.** Noted at May 2026 meeting.	X		
5	Complaints procedure* (tailored and reviewed)	Yes	Not in place. **ACTION:** Put in place a complaints procedure.		X	
6	General Power of Competence *(decision compliant with S.1-8 Localism Act 2011 and 'The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012').* • *Date and minute reference GPOC adopted* • *Qualified Clerk (CiLCA 2015 or later or Level 4 Community Governance or higher qualifications seen)* • *Two-thirds elected councillors at the time of adoption during the current cycle.*	Yes	General Power of Competence not adopted.	X		

7	Arrangement for inspection of public records adequate* (*Announcement at least one day after parish council approval, announcement at least one day ahead of inspection period, minuted approval by council of inspection period dates - 30 working days including first 10 working days of July).*	Yes		X		
8	External audit report published by 30 Sept on the council website *(not applicable to councils validly certified as 'Exempt'.)** (*TPG para 5.81- 5.84 also see guidance notes on front of applicable AGAR form)*	Yes	Not been received for 2024/25 **ACTION**: Add to website when received	X		

Transparency		**Tested?**	**Comments & recommendations**	**Risk**		
				Low	**Med**	**High**
9	End of year accounts published by 1 July*	Yes	**ACTION**: Add last 5 years accounts online from 2025/26.		X	
10	Annual Governance statement published by 1 July* Correctly claimed exemption from audit (if relevant)	Yes	Available online for 2024/25. **ACTION**: Add 2025/26 by 01 July 2026	X		
11	Documents listed on front page of AGAR form published as specified.	Yes	**2024/25** AGAR available online and notice of the period for the exercise of public rights. External audit report not currently available. **ACTION:** Add online when received	X		
12	Agendas and meeting papers published with three clear days' notice for parish/ town council meetings*	Yes	Yes for those published. Agenda and minute links from 2016 showing but no information available. **ACTION**: Recommend removing links to	X		

			historical years where no documents are available and start from the current financial year working backwards to update website. In progress: Website being updated with previous years agendas and minutes. Currently back to 2024/25.			
13	Past 5 years of annual returns available online*	Yes	2024-25 AGAR available as a background paper (March 2026) **ACTION:** Add previous four years AGAR online.		X	
14	Asset register published by 1 July*	Yes	2025/26 Asset Register available online. **ACTION:** Add separate insurance value column when reviewing, to ensure council insurance cover up to date	X		
ICO Model Publication Scheme expected requirements:		Yes	Adopt 1) ICO model publication scheme without alteration 2) A guide to information (on May agenda) 3) A schedule of fees Visit: https://ico.org.uk/for-organisations/foi/publication-schemes-a-guide/ **Completed**	X		
15	All items of expenditure above £100 published by 1 July (over £500 for larger Councils)	Yes	Included in documentation for AGAR. Not separately published currently. **ACTION:** Add items of expenditure above £100 on website.		X	

16	Councillor responsibilities published by 1 July	Yes	"23. Smaller authorities should publish a list of councillor or member responsibilities. The list should include the following information: Names of all councillors or members of the authority committee or board membership and function (if Chairman or Vice-Chairman) of each councillor or member representation on external local public bodies (if nominated to represent the authority or board) of each councillor or member https://www.gov.uk/government/publications/transparency-code-for-smaller-authorities/transparency-code-for-smaller-authorities **ACTION: Add to website e.g. Chair and vice chair.** In progress: Information added up to 2024/25. Add chair and vice chair for 2025/26 including for committees (personnel) when agreed. https://toft-newton.parish.lincolnshire.gov.uk/council-business	X		
17	Draft minutes published within one month of the meeting	Yes	Recent minutes on the website.	X		

Councils over £200K turnover:			N/A			
18	Senior officer salaries published*		N/A			
19	Data on issues important to local people *(eg.subsidised trade union activity, projects, parking, grants)**		N/A			
20	Contract/ procurement information over £5,000 published*		N/A			

Accounting		**Tested?**	**Comments & recommendations**	**Risk**		
				Low	**Med**	**High**
21	Cashbook or the accounting system maintained and up to date	Yes	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. 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 the accounting records. - Boxes 4, 5, and 6 do not match accounts.		X	

			Transfers incorrectly included on expenditure (transfer 001, transfer 002) on accounts			
22	Arithmetically correct (checks / balance)	Yes	See above		X	
23	Evidence of internal control *(compliant with Standing Orders and Financial Regulations and TPG 1.14-1.21)*	Yes	Complete year end bank reconciliation Financial Reg 5.6 refers to £60,000 tendering threshold. Standing Order 18av refers to £25,000 tendering threshold – harmonise (AGAR certificate Ref 'B')		X	
24	VAT* • evidence of recording • evidence of reclaiming	Yes	Check prepared and submitted in a timely manner. Claimed twice in the financial year.	X		
25	All payments supported by authorised, minuted decisions and invoices	Yes	Year-end sample tested and evidence of invoices and approval was identified.	X		

26	s.137* *(last resort power for non-GPC councils)* • Recorded separately within accounts • Within legal threshold limits for the current year • Spend in accordance with legislation	Yes	S137 identified for wreath. S137 for grass cutting in accounts – likely error – correct.	X		
27	Payments made in accordance with Financial Regulations • Cheques • Online banking	Yes		X		
	• BACS • Direct Debit • Standing Orders • Credit or debit cards • Other payments	Yes		X		
28	If Investments/ funds/ cash/ total over £100,000 an Investment Strategy MUST have been adopted and ensure long-term investments for 12+ months are recorded in the Asset and Long-term Investment Register and the purchase/investment and receipts/sales are accounted for as set out in the TPG. (*TPG 2.26-2.29, Section 4 Item H & 5.17, 5.29-30, 5.174-5.177, 5.185-5.190).* An Investment Strategy is recommended for sums held below £100,000		N/A			

Budget		Tested?	Comments & recommendations	Risk		
				Low	Med	High
29	Annual budget income and expenditure amounts in support of precept approved by full council and minuted* (TPG 1.8, Section 4 Table D, 5.25-5.28)	Yes	**2025/26** 2025/26 Information not available on the website. **2026/27** Budget and precept on Feb 2026 full council agenda. https://toft-newton.parish.lincolnshire.gov.uk/downloads/file/75/agenda-10-02-2026 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 Responsible Financial Officer. March 2026 minutes state Toft Newton Parish Council approves the budget for 2026-27 as prepared by the Responsible Financial Officer (resolved). **ACTION:** Ensure 2027/28 a. precept and b. budget agreed by council and recorded as separate minute items with amounts		X	
30	Precept amount properly minuted by full council* (TPG Section 4 Table item D)	Yes	See 29 above.		X	
31	General and earmarked reserves reviewed and sufficient *(TPG 1.13, 2.10-11, 4.21 Table D, 5.31-5.39, 5.208)*	Yes	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		X	

			level of expenditure, risks and circumstances in line with the Practitioners' Guide (5.35 SAPPP[1]).			
32	Budget is monitored regularly with variances reported to council in line with Financial Regulations. Variances from budget are explained.	Yes	Budget not currently regularly monitored. **ACTION:** Ensure budget is tabled at least quarterly to council, and ideally at each meeting, including explanations of any significant variances		X	

Income control		**Tested?**	**Comments & recommendations**	**Risk**		
				Low	**Med**	**High**
33	Income properly recorded and banked promptly	Yes	Primarily Precept and interest	X		
34	Precept income received in bank account	Yes		X		
35	Scale of fees reviewed regularly, and fees and charges accurately applied.	Yes	No fees and charges as no chargeable services currently exercised.	X		
36	Aged debt analysis maintained and appropriate recovery procedures in place to recover arrears/ debts (TPG 5.46-5.48)	Yes	No invoices currently outstanding	X		
37	VAT applied accurately to transactions and accounted for. (TPG Section 4 Table Item E)	Yes	VAT correctly accounted for. Query on one transaction Exp035 –query VAT on this as expenses claim?	X		
38	Effective security of cash and receiving cash from transactions	Yes	No cash handled during the financial year	X		
39	Effective security of card receipts transactions	Yes	No income via card transactions during the financial year	X		

[1] Practitioners Guide

Bank reconciliation		Tested?	Comments & recommendations	Risk		
				Low	Med	High
40	Regular bank balances minuted and bank statement reconciliation and signed off by members and minuted. (TPG 1.10, 2.25)	Yes	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 utilising example bank reconciliation available in the Practitioners Guide		X	
41	Balancing entries (adjustments) explained	Yes	N/A. See above.	X		
42	Bank mandate up-to-date -Evidence of signatories being reviewed and minuted -Sufficient signatories to enable banking business to be continuously available without delays. (TPG 1.15.5)	Yes	In May 2026 Council agreed to add additional councillors to the bank mandates to reduce risk.	X		

Petty cash		Tested?	Comments & recommendations	Risk		
				Low	Med	High
43	Petty cash account used/authorised		N/A			
44	Petty cash spending supported by VAT receipt(s)		N/A			
45	Petty cash reported to Council		N/A			
46	Petty cash float reconciled/reimbursed		N/A			

Asset control		Tested?	Comments & recommendations	Risk		
				Low	Med	High
47	Register of assets and long-term investments* • Exists • Up to date and complete • Published • Review (at least annually) has been minuted (TPG Section 4 Table item H, 5.57-5.70)	Yes	Current asset register (£76,248) match AGAR amount (£76,248). Acquisitions and disposals not shown to explain changes from the previous reported year's value (£70,313) New football goals and valuation based on current value of equipment. **ACTION:** Asset value should be based on the net purchase price - Update **ACTION:** Add insurance value (current value) column		X	
48	Any loans to organisations, groups and other parties accurately recorded in the register.	Yes	No loans.	X		
49	Land and property registered with HM Land Registry. https://www.gov.uk/government/publications/registering-local-authority-land-and-property-with-hm-land-registry/register-local-authority-land-and-property	Yes	Unclear if playing field held in trust or as freehold. Not on asset register. **ACTION:** Council to investigate and confirm legal entity and whether registered with Land Registry.		X	
50	Any loans/borrowing has been properly obtained with authority from Debt Management Office and accurately accounted for (TPG Section 4 Table item H, 5.70)	Yes	Advised no loans held by the council.	X		

Risk management		Tested?	Comments & recommendations	Risk		
				Low	Med	High
51	Risk Register / Management scheme in place and reviewed annually and minuted (TPG 1.31-1.33, Section 4 Table Item C)	Yes	**ACTION**: Add minutes to website – **Complete** – May 2026 **ACTION**: Review/Implement Risk Register **Complete** – May 2026	X		

52	Insurance Cover • Reviewed annually for levels of cover • Certificate(s) viewed & valid • Employees' Liability Cover in place and published* • Public Liability Cover • Employees' Fidelity Guarantee • Councillors' ages reviewed and recorded (some policies restrict some or all cover over certain ages) • Other e.g. vehicles, assets, equipment, volunteers … • Compare schedule against asset register and ensure adequate insurance is in place for items to be covered. • Public liability insurance must match the PLI for any delegated services, assets (£10million) • Any insurance claims during the previous 12 months which may affect the policy and valuations and cover and has the Risk Register been updated to mitigate the risk of re-occurrence? (TPG Section 4 Table Item C)	Yes	Insurance. - Reviewed annually. - £10M public liability, product, hirers, employers - No insurance claims over last 12 months.	X		
53	Internal Controls outlined in Financial Regulations and Standing Orders are being followed and effective? (TPG Section 4 Table Item C)	Yes	The Council has made substantial improvements to its internal control environment during 2025/26. Further work is required to fully embed regular financial monitoring, bank reconciliations and completion of outstanding governance actions.	X		
54	Assets inspected and Health & Safety issues considered* • Play equipment • Street furniture • Fire safety • Defibrillators • Other	Yes	**Playground** Weekly inspections in place and ROSPA annual inspections – last ROSPA inspection two years ago. Booked for August/September 2026. **ACTION:** Book annually. **Street Furniture** **ACTION:** Annual check of street furniture and document. **Completed** May 2026 **Defib** – Council checks carried out approximately fortnightly.	X		
55	Grants ratified and minuted according to policy	Yes		X		

56	Health and Safety Policy in place where there are 5+ persons working (count councillors, officers, contractors, volunteers) (S 3, Health and Safety at Work Act 1974 and HSE)	Yes	Health and Safety Policy approved May 2026 and available online.	X		
57	Evidence of unusual activity from minutes	Yes	None identified.	X		
58	Back up of files adequate	Yes	Advised Zoho work drive used with laptop back up.	X		
59	Storage of files (paper and electronic) adequate	Yes	Storage currently with clerk and in 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 **In progress** – Document retention schedule implemented May 2026. **ACTION**: Consider fire proof storage folder for key documents e.g. legal.		X	

General		**Tested?**	**Comments & recommendations**	**Risk**		
				Low	**Med**	**High**
60	Local Council Award Scheme applicable? • Foundation • Quality • Quality Gold Would this Council be a suitable candidate if they have not achieved the Award Scheme before now?	Yes	No. Suggested Foundation status is something the council may wish to consider in due course or using scheme's requirements as a basis for good practice.	X		

Proper Process / Practice	**Tested?**	**Comments & recommendations**	**Risk**		
			Low	**Med**	**High**

61	List of Members' interests* • displayed on council website /link to District Council • reviewed regularly *(Members have a statutory requirement to complete and report changes within 28 days of change)* • Interests declared in meetings and members follow Standing Orders and Code of Conduct • Dispensations approved as set out in Standing Orders and minuted.	Yes	Agenda includes interests and dispensations. Councillors listed on the website. **ACTION**: Add link to WLDC website for cllr declarations of interests to be accessible – **complete**.	X		
62	Declarations of Acceptance of Office* • Councillor (after election/ co-option) • Chair (at least annually)	Yes	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 the meeting. To do July. **ACTION**: Chair and vice chair to be agreed and chair to sign a declaration of acceptance of office when takes place.		X	
63	Co-options (after eligibility and disqualification checks) approved by council by a vote, minuted, and according to policy	Yes	All vacancies now filled and co-option policy agreed at May 2026 meeting.	X		
64	Agenda documents lawful and published*	Yes	Background papers added online when agenda published e.g. May 2026.	X		
65	Minutes lawful and published/ hard copy signed* *- Apologies noted or resolved to be accepted?* *- A member absent for 6 months handled correctly?* *- Minutes sequential?* *- Members present and not present recorded* *- Interests correctly minuted and members leave room in accordance with Code of Conduct and Standing Orders (Ss27-33 Localism Act 2011)* *- Dispensations applied for and granted in accordance with Standing Orders (S.33 Localism Act 2011)* *- Resolutions are minuted and stated with clarity and the applicable legal power included.*	Yes	Spot checked 03 March 2026. Signed and dated by chair. Items numbered sequentially	X		
66	Confidential items correctly used and resolutions minuted and published *Public Bodies (Admission to Meetings) Act 1960 S.1(2)*	Yes	Agenda - closed session used for considering quotes. Minutes recorded decision (e.g. May 2026)	X		

67	Purchase order system used/correct	Yes	**ACTION:** Clerk to have a council debit card.	X		
68	Purchasing authorised in line with Financial Regulations / Standing Orders limits and the Procurement Act 2023 and Procurement Regulations 2024 requirements - Choice of procurement method correct for the procurement - For £30,000+(inc VAT) contracts published on 'Find a Tender' - For £5,000 - £29,999 recommended to publish on 'Find a Tender' - Contract decisions issued and published - 30-day payment terms apply to all contracts - Publish 6-monthly performance to pay within 30-days	Yes	No high value purchases recorded.	X		
69	Delegation to officers or committees • Lawful delegation (to an officer, committee or joint committee but an individual councillor does **not** have decision-making powers – S.101 Local Government Act 1972) • Limits set out in financial regulations and / or standing orders or policies or schemes of delegation; • adhered to; • reported adequately	Yes	Delegations to clerk as per Financial Regulations, based on NALC model. No committees currently – personnel being set up with terms of reference.	X		
70	Annual publication of Members Allowances, Subsistence and Travel expenses paid in the financial year within 14 days of 31st March where practicable. (Local Authorities (Members' Allowances) (England) Regulations 2003 regulation 31)	Yes	Policy in place for members allowances agreed May 2026 meeting. No current allowances paid.	X		
71	Any Members' Basic Allowances are paid in accordance with the District/Borough Council - approved rates for that Parish/ Town Council and the HMRC PAYE rules applied to Members Allowances before payment. Any subsistence and travel allowances paid are in accordance with the Parish/Town Council's own adopted policies.	Yes	None paid in the last financial year.	X		

	Payroll & HR	Tested?	Comments & recommendations	Risk		
				Low	Med	High
72	Employee posts properly approved/ recorded/ correct job descriptions in place for each post holder and amendments are confirmed by letter. • Proper Officer (Clerk) and RFO	Yes	**ACTION:** Share clerk and playground warden job descriptions and person specification – **complete**	X		
73	Public sector IR35 rules applied where applicable https://www.gov.uk/guidance/off-payroll-working-for-clients	Yes	N/A			
74	Right to work checks for employees completed and on file https://www.gov.uk/check-job-applicant-right-to-work	Yes		X		
75	Written statement of particulars for all staff from day one (April 2020 onwards) https://www.gov.uk/employment-contracts-and-conditions/written-statement-of-employment-particulars and amendments to contracts confirmed in writing and minuted*	Yes		X		
76	Proper procedures for payroll, PAYE & NI registered with HMRC and monthly reporting of RTI and Pensions*	Yes	HMRC basic tools used.			
77	Is payroll inhouse or external provider used?	Yes	In-house X	X		
78	PAYE & NI payments spot checked - calculations	Yes	P60 reviewed for playground warden	X		
79	Employers Allowance – Councils are not eligible – payroll system checked.	Yes	Advised council does not claim	X		
80	Approval of salaries, annual inflationary increases and increments minuted	Yes		X		
81	Approval of expense claims	Yes	Clerk has delegated authority to purchase items under £500.	X		

			Advised council uses expenses claim form which goes to council for approval. **ACTION**: Clerk to be issued with council debit card and expenditure permitted in-line with financial regulations e.g. within delegated limits and within budget headings.			
82	Minimum wage threshold met	Yes	*(*£12.71 per hr over 21 year old.) Advised pay policy going to June council looking to move to a living wage. Play Warden contract spot checked and met threshold.	X		
83	HR procedures and policies adopted / reviewed	Yes	Health and Safety policy in place Advised Disciplinary and Grievance Policy, Equalities and diversity in Policies scheduled for July agenda. **ACTION:** Add approved policies and procedures online, and as background documents with agendas where relevant.	X		
84	Training policy and record staff /elected Members	Yes	No policy and training record. **ACTION**: Create policy and record.	X		
85	Probation review completed for new staff within probation period.	Yes		X		

86	Annual appraisals undertaken	Yes	**ACTION**: Annual appraisal to be introduced. Two cllrs undertake appraisal, rather than one, as individual cllrs can not manage staff.		X	
87	Job description up to date / reviewed	Yes	Job descriptions to be updated and will go to Personnel Committee		X	
88	Health and safety of staff workstation & PC equipment undertaken * • Display Screen Equipment	Yes	DSE completed	X		
89	Registered with The Pensions Regulator* Reference number Date of (Re)Declaration of Compliance (every 3 years)	Yes	Yes re-registered in last financial year No pension provider currently in place. Council to establish a compliant workplace pension arrangement. **ACTION**: Council to agree provider.		X	
90	Adequate Pension provision in place to meet statutory requirements https://www.gov.uk/employers-workplace-pensions-rules	Yes	LGPS: Not in place. NEST: Other – Peoples Pension:	X		
	• Automatic Enrolment for Staff*		**Y** ☐ **N** ☐ N/A – do not meet criteria	X		
	• Opt-Out Evidenced*		**Y** ☐ **N** ☐ N/A – see above			

Information and data compliance		**Tested?**	**Comments & recommendations**	**Risk**		
				Low	**Med**	**High**
91	Registered with Information Commissioner's Office *(if relevant)*	Yes	Toft Newton Parish Council Registration reference ZB987594 Date registered 14 September 2025 Registration expires	X		

			13 September 2026 Ensure registration continues after September.			
92	Council-owned email address account in place (either .gov.uk or .org.uk format) *(TPG 1.47)*	Yes	.gov.uk email address in place for clerk Cllrs do not have council email addresses. Being built into 2027/28 financial budget.	X		
93	Website Accessibility Statement reviewed and published online* https://www.gov.uk/guidance/accessibility-requirements-for-public-sector-websites-and-apps	Yes	Accessibility statement online. Last reviewed 11/04/2026 https://toft-newton.parish.lincolnshire.gov.uk/accessibility	X		
94	GDPR/ Data Protection Act policies and procedures in place* • Record Retention Schedule • Data Breach Assessment • Privacy Policy • Process for dealing with a Subject Access Request • Security Compliance Checklist ….	Yes	**Privacy Notice** In place and online Updated: 14th January 2021. Revised: 18th September 2025. **ACTION:** Add review date. Advised the following policies were reviewed/adopted in May 2026: • Data Protection Policy – **Online** • Data Breach Policy – **Online** • GDPR Policy – Covered in data protection policy **Online** • Records Retention Policy – **Online** • Process for dealing with a Subject Access Request – **Online** • Councillors to complete a GDPR Security Compliance Checklist **ACTION:** Add minutes and background papers online – **complete**.	X		
95	Publication scheme (ICO model template adopted) *(up to date, tailored, reviewed and lawful)* and published on the council website.* (Modifications from the ICO template must have had ICO approval.) (*Ss19-20 FOIA 2000)* Has the Council complied with publishing the information specified in its Publication scheme?	Yes	ICO model template not adopted https://ico.org.uk/media2/for-organisations/documents/1153/model-**publication**-scheme.pdf ACTION: Adopt without amendment. **Complete** – May 2026 Ref 2026-27/011	X		

96	Compliant with the relevant Transparency Code (if applicable)?	Yes	Compliance in the following areas End of year accounts, Annual governance statement, Internal audit report online for 2024/25 Required: - Agendas, papers, and minutes of formal meetings All items of expenditure above £100 – **In progress** - add document to website. - List of councillor responsibilities - **complete** - Location of public land and building assets – **complete** - Papers of formal meetings required - **complete**	X		
97	IT Policy adopted	Yes	Policy approved May 2026. **ACTION:** Add background documents and minutes online – **complete**	X		

Transaction spot check (Sample test transactions such as largest payment, employee salaries, direct debit, S.137, VAT, Councillors payment, etc)

Check number	1	2	3	4	5	6
Ledger date	14/02/2025	24/07/25	04/09/25	29/07/25	27/05/25	
Item / budget heading	Rock salt	Insurance	Expenses	Grass Cutting	Wages	
Reference / Cheque number	EXP004	Exp017	Exp024	Exp 023	Wages003	
Was purchase approved prior to ordering? Order minute reference						
Any evidence the purchase was delivered? Delivery evidence	N/A	N/A	N/A	N/A	N/A	
When was the payment approved? Payment minute reference						
Is the bill the same as ordered? Invoice value	£28.98 net	£1,014.06	£102.00 inc	£219.70 inc	£242.80	
Is the payment approval minuted? Minute value						

Is the payment approved matching? **Payment value**	**£34.78**	**£1,014.06**	**£102**	**£219.70**	**242.80**	
Does the bank statement value match amount approved? Statement value	**£34.78**	**£1,014.06**	**£102**	**£219.70**	**242.80**	
Is it within 30 days? **Timely payment**	**20/02/2025 Ordered 07/04/2025 Paid** **Slightly over**	**23/07/25 ordered** **23/07/25 Paid** **Yes**	**04/09/25 ordered** **Yes**	**29/07/25 28/08/25** **Yes**	**27/05/25 Paid** **Yes**	
Has the VAT been recorded accurately in the accounts? VAT recorded	Yes	Yes – N/A	Yes	Yes	Yes	
Has a lawful power been identified? **S137 recorded in ledger**	HA 1980 ss. 43 & 50	LGA 1972 s.111, s.114 & s.143	PHA 1936 s.234	HA 1980 ss. 43 & 50	LGA 1972 s.112(2)	
Notes/ recommendations						

Year End Process		Y/N	Comments & recommendations	Risk		
				Low	Med	High
98	Accounting method correctly applied • Income and expenditure – *mandatory over £200k for 3 years* • Receipts and payments	Yes	Receipts and Payments	X		
99	Bank statement opening and closing balances reconcile to cash book / ledger.	Yes		X		
100	Robust audit trail evident	Yes		X		
101	Debtors and Creditors recorded (I&E accounting method only)	Yes	N/A	X		
102	Asset register updated for current and previous year balances	Yes	See asset section		X	
103	Borrowing – ensure appropriate DMO approval in place and full year accounting is accurate and checked against balance at 31st March on DMO website. *(TPG5.70)* *Arrangement fees are treated as administrative expenses in year of receipt.*	Yes	N/A	X		
104	Lending *-check if any lending has taken place and is accounted for as specified in TPG.*	Yes	N/A	X		
105	Explanation of Variances completed in sufficient detail	Yes	Explanation of variances not available for audit review.		X	
106	Intermediate audit recommendations implemented	Yes	Ongoing			
107	Annual Accounting Statement rounding applied/adds up	Yes	See AGAR question			
108	Trust Funds – ensure account filing responsibilities are up to date and not included in AGAR figures	Yes	N/A	X		
109	Previous year 'Restatements' correctly identified	No	No external auditor report available; unable to verify whether any restatements were required.		X	
110	Auditor's recommendations for completion of the Annual Governance Statement *(if applicable)* and narrative report needed to explain IA Annual Statement's 'No' entries.	Yes		X		

Appendix: Additional Areas for Audit (Council Specific)

	Allotments	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
A1	Income for allotment rentals balance		N/A. Used to have allotments. Now unused and looking to change its use.			
A2	Fees charged in accordance with approved rates					
A3	Up to date occupancy details kept and securely retained					
A4	Agreements/licences issued to all plot holders					
A5	Other					

	Burials	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
B1	Cemetery accounts balance		N/A			
B2	Fees charged in accordance with approved rates					
B3	All interred ashes have certificates of cremation*					
B4	Permits properly documented and stored*					
B5	Cemetery regulations adopted and up to date					
B6	Registers of burials and purchased graves completed correctly and stored safely*					
B7	Burial certificates issued correctly					
B8	Green slips returned appropriately to Registrar					
B9	Legible cemetery burial plan up to date* • backed up if appropriate					
B10	Business rates exemptions correctly applied					

	Charities	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
C1	Accounted for separately		N/A			
C2	Independently audited*					
C3	Returns filed within legal time limits*					

	Buildings and premises	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
Note	*Premises licence. Fire checks, electrical checks, First Aid, Insurance valuations, PRS, Water checks, Fire alarms, COSHH, gas inspections,* *Employer liability and PLI, Fidelity. DEC certificate* *Use HSE checklist or similar* *https://www.hse.gov.uk/voluntary/work-types/village-and-community-halls.htm* *Is the ownership /lease title registered with Land Registry?*		N/A.			
Cb1						
Cb2						
Cb3						

	Markets	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
M1	Income for stall hire balances		N/A			
M2	Fees charged in accordance with approved rates					
M3	Up to date occupancy details kept and securely retained					
M4	Statutory records kept / stored safely					
M5	Agreements/licences issued to all stall holders					
M6	Other					

	Other	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
O1			N/A			
O2						
O3						

Endnotes

High and medium risk items may lead to the internal auditor stating that the Council does not comply with one or more assertions on the AGAR form at the end of the financial year.

[i] **High risk** – these items should be dealt with as a **high priority** because they may affect one or more of the following – statutory and must be done, high financial risk which could reveal the council to losses, not compliant with Proper Practices in the Practitioners' Guide, high risk of reputational damage, failure to comply may lead to penalties, prosecution or legal action.
Medium risk – these items need to be improved to meet one or more of the following - statutory requirements, support internal control, reduce the risk of financial loss and reputational damage, improve governance, improve compliance with proper practices in the Practitioners' Guide, and to improve procedures that should be in place.
Low risk – these items are usually **best practice** to improve governance, internal control, transparency, efficiency and effectiveness.

*-Asterisked items are statutory requirements and should be in place where applicable.