

Appendix A

7 May 2023 (2023-2024)

Goring-on-Thames Parish Council 01-30 April 2023 PAYMENTS LIST

Voucher Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
7	01/04/2023		TSB Current Account		Rates 5136641	South Oxfordshire District Council		54.34		54.34
6	01/04/2023		TSB Current Account		Rates 5350540	South Oxfordshire District Council		95.50		95.50
8	03/04/2023		TSB Current Account	accrual	Printing - Consumables	Xerox		34.87	6.97	41.84
2	04/04/2023		TSB Current Account	accrual	Unmetered Electricity - Str	SSE		1,277.76	255.55	1,533.31
31	11/04/2023		TSB Current Account	accrual	GNP Website Hosting	Google ireland Ltd		9.20		9.20
9	13/04/2023		TSB Current Account	accrual	WHBG Waste	Grundon Waste Management		5.47	1.09	6.56
1	13/04/2023		TSB Current Account	accrual	Plumbing Maintenance	SMS Environmental		17.30	3.46	20.76
3	13/04/2023		TSB Current Account	accrual	Gas - Gardiner	SSE		298.34	14.91	313.25
10	13/04/2023		TSB Current Account	accrual	Bins & Litter	Grundon Waste Management		8.22	1.64	9.86
15	24/04/2023		TSB Current Account	site51822339/0016	Gas - Sheeppot	SSE		908.79	181.75	1,090.54
16	25/04/2023		TSB Current Account	accrual	Bank Fees	TSB Bank plc		5.00		5.00
11	28/04/2023		TSB Current Account		ICCM membership	ICCM - Institute of Cemetery & Crematoriums		95.00		95.00
13	28/04/2023		TSB Current Account		Memorial Bench - Donatioi	TDP Limited		431.19	86.24	517.43
19	28/04/2023		TSB Current Account	accrual	Monthly Maintenance - Str	Energieo		836.85	167.37	1,004.22
19	28/04/2023		TSB Current Account	accrual	Monthly Maintenance - Str	Energieo		836.85	167.37	1,004.22
19	28/04/2023		TSB Current Account	accrual	Monthly Maintenance - Str	Energieo		836.85	167.37	1,004.22
12	28/04/2023		TSB Current Account	R Wood	Bollards & Bins	ScrewFix		16.66	3.33	19.99
28	28/04/2023		TSB Current Account	2433327 TW760961	Water - OJFS	Castle Water		10.28		10.28
29	28/04/2023		TSB Current Account	2428010 Gardiner	Water - Gardiner	Castle Water		158.48		158.48
30	28/04/2023		TSB Current Account	2409024 TW286511	Water - Sheeppot	Castle Water		98.23		98.23
14	22.31.8.1		TSB Current Account	accrual	Trees	Heritage Tree Services Ltd		398.00	79.60	477.60
21	28/04/2023		TSB Current Account		Salary	Saleries & Pension		3,976.29		3,976.29
19	28/04/2023		TSB Current Account	accrual	Monthly Maintenance - Str	Energieo		708.44	141.69	850.13
18	28/04/2023		TSB Current Account		VoIP refund L White	YayYay Limited		4.99	1.00	5.99
Total								11,122.90	1,279.34	12,402.24

Appendix B

7 May 2023 (2023-2024)

Goring-on-Thames Parish Council 01-30 April 2023 RECEIPTS LIST

Voucher Code	Date	Minute	Bank	Description	Supplier	VAT Type	Net	VAT	Total
1	Community Centre Car 03/04/2023		TSB Current Account	Car Park	Community Centre	S	1,576.00	315.20	1,891.20
2	Community Centre Car 03/04/2023		TSB Current Account	Car Park	Community Centre	S	429.00	85.80	514.80
3	WHBG Grazing & Miscr 03/04/2023		TSB Current Account	WHBG Paddock Fees	WHBG Paddock Fees	S	14.05	2.81	16.86
3	WHBG Grazing & Miscr 03/04/2023		TSB Current Account	WHBG Paddock Fees	WHBG Water Contribution	S	47.05	9.41	56.46
4	Property Income 03/04/2023		TSB Current Account	Personal Trainer Fees	Personal Trainer Fees	S	7.25	1.45	8.70
5	Property Income 04/04/2023		TSB Current Account	Croquet - 4 Weeks PAYG	Goring Gap Croquet & Bowls Club	E	60.00		60.00
17	Precept 06/04/2023	22.24.12.5	TSB Current Account	Precept	South Oxfordshire District Council	X	80,445.00		80,445.00
6	Property Income 06/04/2023		TSB Current Account	Cricket Club Fees	Cricket Club	E	1,880.00		1,880.00
20	Bank Interest 10/04/2023		TSB Reserve Account	Bank Interest	TSB Bank plc	Z	206.76		206.76
9	Community Centre Car 11/04/2023		TSB Current Account	Car Park	Community Centre	S	858.00	171.60	1,029.60
7	Community Centre Car 11/04/2023		TSB Current Account	Car Park	Community Centre	S	1,287.00	257.40	1,544.40
8	Community Centre Car 11/04/2023		TSB Current Account	Car Park	Community Centre	S	429.00	85.80	514.80
19	VAT Refund 13/04/2023		TSB Current Account	VAT Refund	HM Revenue & Customs	X		2,907.48	2,907.48
10	Property Income 17/04/2023		TSB Current Account	Holiday Football Camps	Reading FC Community Trust	E	990.00		990.00
11	Community Centre Car 18/04/2023		TSB Current Account	Car Park	Community Centre	S	1,716.00	343.20	2,059.20
12	WHBG Interments and 19/04/2023		TSB Current Account	Plot	Howard Chadwick Funeral Service	Z	270.00		270.00
13	WHBG Interments and 19/04/2023		TSB Current Account	Interment and Plot Preparation	Howard Chadwick Funeral Service	Z	75.00		75.00
13	WHBG Interments and 19/04/2023		TSB Current Account	Interment and Plot Preparation	Howard Chadwick Funeral Service	Z	200.00		200.00
18	CTL Receipts 24/04/2023		TSB Current Account	CTL Receipts	South Oxfordshire District Council	X	21,517.09		21,517.09
14	Community Centre Car 24/04/2023		TSB Current Account	Car Park	Community Centre	S	1,716.00	343.20	2,059.20
16	WHBG Interments and 28/04/2023		TSB Current Account	Interment and Plot Preparation	A B Walker	Z	180.00		180.00
16	WHBG Interments and 28/04/2023		TSB Current Account	Interment and Plot Preparation	A B Walker	Z	480.00		480.00
15	Community Centre Car 28/04/2023		TSB Current Account	Car Park	Community Centre	S	858.00	171.60	1,029.60
Total							115,241.20	4,694.95	119,936.15

Goring-on-Thames Parish Council

Prepared by: Sarah Edmunds

Date: _____

Name and Role (Clerk/RFO etc)

Approved by: _____

Date: _____

Name and Role (RFO/Chair of Finance etc)

	Bank Reconciliation at 30/04/2023		
	Cash in Hand 01/04/2023		318,396.82
	ADD Receipts 01/04/2023 - 30/04/2023		119,936.15
			438,332.97
	SUBTRACT Payments 01/04/2023 - 30/04/2023		12,402.24
A	Cash in Hand 30/04/2023 (per Cash Book)		425,930.73
	Cash in hand per Bank Statements		
	Petty Cash	30/04/2023	0.00
	Equals Card *1338 LW	30/04/2023	200.00
	Equals Card * 1438 SE	30/04/2023	200.00
	TSB Reserve Account	30/04/2023	271,756.05
	TSB Current Account	30/04/2023	153,776.48
			425,932.53
	Less unrepresented payments		1.80
			425,930.73
	Plus unrepresented receipts		
B	Adjusted Bank Balance		425,930.73
	A = B Checks out OK		

4 May 2023

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2022/23 Internal Audit Report for Goring-on-Thames Parish Council

From Jane Olds – Internal Auditor

I reviewed the documents provided and met with the Clerk, Sarah Edmunds and Assistant Clerk, Laura White, on 3 May via Zoom and finalised the information on 4 May.

BASIS OF REPORT

This internal audit report is based upon the JPAG (Joint Panel on Accountability and Governance) Governance and Accountability for Smaller Authorities in England 2022 publication.

The scope of this internal audit is focused on assessing the effectiveness of the Council's internal controls and was outlined in the original Letter of Engagement. Where any such controls are found to be deficient, the internal audit will help lead to improvement in those processes.

By applying the principles of internal auditing, outlined in the current Accounts and Audit Regulations and applying the approach to internal audit testing outlined above, every effort is made to ensure that all internal audits are conducted with due professional care, integrity and independence. All conclusions derived from the audit are based upon objective and traceable evidence.

Please note: it would be incorrect to view internal audit as the detailed inspection of all records and transactions of the Council in order to detect error or fraud. It is the periodic independent review of a Council's internal controls resulting in an assurance report designed to improve effectiveness and efficiency of the activities and operating procedures under the Council's control. Managing the Council's internal controls should be a day-to-day function of the staff and Councillors and not left for internal audit. (Source: Governance and Accountability for Smaller Councils - A Practitioners' Guide 2022 – Section 4).

Annual Return Section	Process	Findings	Recommendations and actions
A	Bookkeeping Arrangements	Appropriate books of account have been kept properly throughout the year and are well maintained with sound audit trails.	No further recommendations.

Annual Return Section	Process	Findings	Recommendations and actions
B	Council's Financial Regulations have been met with regard to expenditure	The Council's Financial Regulations have been met in that appropriate authorisations have been given for each level of expenditure. Payments were supported by invoices, and expenditure was approved and VAT appropriately accounted for.	No further recommendations.
C	Review of Internal Controls	The Council has adequate Internal Control provision including a policy and a Councillor Responsible for Internal Financial Control.	Devise a financial control checklist for the Councillor.
C	Review of Risk Assessment	The Council has assessed the significant risks to achieving its objectives using their Risk Assessment; the document was adopted at a meeting on 15 June and has been published.	The Risk Management Assessment could be expanded on to include more of the financial risks which could affect the Council. Recommendations on what to include in a more comprehensive document are provided in the latest edition of JPAG starting at 5.84 (page 43) and there is a model document available from the SLCC advice pages.
D	Budgetary Controls (Precept requirement)	The annual Precept requirement resulted from an adequate budgetary process.	Ensure that the budget amount (both expected expenditure and expected income) and the Precept amount are agreed and Minuted by Full Council.
D	Budgetary Controls (Budget monitoring)	Progress against the budget was monitored and minuted regularly.	No further recommendations.
D	Reserves were appropriate	Reserves were accounted for.	Adopt a Reserves Policy.
D	The final outturn is in line with expectations	The final outturn was materially in line with expectations.	No further recommendations.

Annual Return Section	Process	Findings	Recommendations and actions
E	Income controls	Expected income was fully received and properly recorded.	No further recommendations.
E	VAT	VAT had been appropriately accounted for.	No further recommendations.
F	Petty cash controls	Petty cash is not operated by the Council.	No further recommendations.
G	Payroll controls	Salaries to employees were paid in accordance with Council approvals.	No further recommendations.
H	Asset Controls - all material assets correctly recorded	The current asset register has correctly recorded all material Assets. The correct basis of valuation has been applied.	Ensure that the insurance value of items has also been reviewed.
H	Asset Controls - all additions and removals correctly recorded	Additions in the year have been correctly recorded within the Cash Book and Register.	No further recommendations.
H	Asset Controls - all Deeds and Titles established and shown on register?	All appropriate Deeds and Titles have been established but are not available on the current iteration of the Register.	Ensure that the Registration Titles are included in Scribe.
H	Investment Registers	No current Register is available.	An Investment Register and Strategy should be devised.
I	Bank Reconciliations	Periodic and year-end reconciliations were properly carried out.	No further recommendations.
J	Accounting Statements	The Accounting Statements prepared during the year were prepared on the correct accounting basis and were supported by an adequate audit trail.	No further recommendations.
K	Limited Assurance Review Exemption	The Council does not meet the exemption criteria.	No further recommendations.
L	Information published on website	The information is available.	Review the website to ensure that all information is current and relevant.
M	Exercise of Public Rights	The Parish Council published the exercise of public rights notice on the website and noticeboard with the following dates: 17 June to 28 July.	No further recommendations.

Annual Return Section	Process	Findings	Recommendations and actions
N	AGAR publication Requirements	The Parish Council complied with the publication requirements for the 2021/22 AGAR.	No further recommendations.
O	Trust funds (If applicable) – the Council met its responsibilities as a trustee	The Parish Council operates as a Trustee for three external bodies. 'Zero' returns are filed as no accounts are necessary.	No further recommendations.

Transparency Compliance

Process	Criteria	Findings	Recommendations and actions
Review of Internal audit action plan has been considered and actioned?	Good Practice	The Internal Audit had been reviewed the previous year.	No further recommendations.
External Audit recommendations have been considered and actioned.	Good Practice	The Conclusion of Audit report had been received for 21/22 and had been published on the website. Findings: 1. The Risk Assessment had not been reviewed. 2. The Financial Regulations and Standing Orders had not been reviewed.	The External Auditor was mistaken with their comment about the Risk Assessment as it had been reviewed and published in May 2021. The Parish Council had reviewed the Financial Regulations and Standing Orders in the previous March ready for the new municipal year.
Accounting Statements agreed and reconciled to the Annual Return	Section 2 of the Annual Return is complete and accurate and reconciles to the statement of accounts.	The accounting statements in this annual return present fairly the financial position of the Council and its income and expenditure.	No further recommendations.
Compliance with the Transparency Code	While the Parish Council does not fall in to the criteria for Councils below the £25k threshold, it is good practise for Parish Councils above the threshold to comply.		

Process	Criteria	Findings	Recommendations and actions
Compliance with the Transparency Code	1) Expenditure over £100 is recorded on the Council website and with all information requirements	Recorded in the Finance Appendix of the Minutes.	No further recommendations.
Compliance with the Transparency Code	2) Annual Return published on the website	Available on the website.	No further recommendations.
Compliance with the Transparency Code	3) Explanation of significant variances	Available on the website.	No further recommendations.
Compliance with the Transparency Code	4) Explanation of difference between Box 7 & 8 if applicable	Not currently available.	Publish on the website as part of the Variances.
Compliance with the Transparency Code	5) Annual Governance Statement recorded	Available on the website.	No further recommendations.
Compliance with the Transparency Code	6) Internal Audit Report Published	Available on the website.	No further recommendations.
Compliance with the Transparency Code	7) A List of Councillors' responsibilities	Available on the website.	No further recommendations.
Compliance with the Transparency Code	8) Details of Public Land and Building Assets	Available on the website.	No further recommendations.
Compliance with the Transparency Code	9) Minutes & Agenda	Available on the website.	No further recommendations.

Further Recommendations:

Following the completion of the Internal Audit, the Council should undertake a review of effectiveness as per Regulation 6 of the Accounts and Audit Regulations 2015. A blank form can be supplied.

Training

The staff and Councillors should be encouraged to take up the training offered by the local County Association, SLCC and ICCM to increase their knowledge and expand professional development.

OALC has a number of training courses appropriate for Councillors; this includes the Essentials of Employing People which I recommend all members of the Staffing Committee attend, and Chairmanship which all of the Council Chairs (Full Council and Committees) should attend. Other courses to attend are Roles and Responsibilities and Councillor Fundamentals.

The Clerks may like to be able to consider taking their continual professional development further with the Level 4 Community Governance Course, however this would require support from the Council.

Investment in staff is essential, particularly as the Council should recognise that qualified professional staff are one of the Council's main assets.

I recommend including a regular agenda item and maintaining a budget for training.

Financial Responsibility

While the Clerks / RFO are responsible for the day-to-day running of the Parish, the Council should be reminded that, as a corporate body, it is the Council which is responsible for financial governance and this responsibility should not be taken lightly. I recommend that the Council continues to appoint a Councillor Responsible for Internal Financial Control to help the Clerks/RFO and the Internal Financial Control Policy is reviewed.

Reserves and year end management

In order that any underspends from the previous year are managed appropriately, the RFO may recommend transferring amounts to the earmarked reserves or to vire unspent funds to the appropriate budget for the following year – with the minuted agreement of the Council. The general reserve should be reviewed in order that the Council can continue to justify the Precept requirement.

Banking

In view of the difficulties the Council has experienced with the current provider, the Council should ensure that the banking provision is fit for purpose. As part of this review, consideration should also be given to the bank accounts which hold more than £85,000 due to the Financial Services Compensation Scheme thresholds. Holding the funds in one or two bank accounts is not prudent. Additionally, there may be more appropriate ways of investing the funds for a more satisfactory return.

Investment Strategy

An investment register and strategy should be devised as the Council holds more than £100,000.

See the Practitioners' Guide sections 1.11, 4.20 and 5.28

Insurance

The Insurance is currently coming to the end of a three-year long term agreement. The Council should do a full review of the provision prior to agreeing a new policy.

External Auditor Certificate 21/22

As mentioned above, the External Auditor Certificate included two matters. However, both of these matters were, in my opinion, incorrect and the Council may have liked to have disputed them. I can confirm that the Risk Assessment had been reviewed and adopted in 2021/22 and the Financial Regulations were satisfactory.

Council Corporate Responsibility

The Council should be reminded that, while it has a collective (corporate) responsibility, as per the Standing Orders (Section 25), no Councillor may act alone, and no individual Councillor may give instructions either to contractors or members of staff.

Civility and Respect Pledge

I noted that the Council has not yet signed up to the Civility and Respect pledge. This has been developed by NALC, SLCC and One Voice Wales. It is designed as a starting point to encourage all Councils – regardless of size – to be civil and respectful to all, but it also has advice and assistance which can be used should any member fall short of the pledge. Training via Breakthrough Communications can be obtained.

Conclusion

The above are recommendations to help the Council improve its processes and in no way detract from the work it, and the Clerks, have already done.

I have noted that many of the actions which I recommended last year have been completed; the Clerks and Council should be commended for this.

Goring-on-Thames Parish Council has an electorate in the region of 2801 and the Precept for the year 22/23 was set at £160,065.

In general, I believe that the Council has competent arrangements in place to satisfy itself that its systems of internal financial control are transparent and effective. There are approval and authorisation controls to minimise risk. The audit and management trail for financial transactions is good.

For information, I have now undertaken four reviews of the Parish Council and I recommend that the Council fully reviews the internal audit provision for the year 2023/24.

This report should be noted and taken to the next meeting of the Council for minuting to inform them of the Internal Audit work carried out.

I hope that this report is of help to the Council. If you would like any further assistance or clarification, please do contact me.

Jane Olds

Jane Olds
Internal Auditor

Goring-on-Thames Parish Council
Fixed Assets and Long Term Investments

Asset Description	Date Acquired	Purchase Value	Current Value	Location /Responsibility	Estimated Life	Usage/Capacity	Charges
On Post Bin	06/03/2023	114.00	114.00	Manor Road			
On Post Bin	06/03/2023	114.00	114.00	Manor Road			
		228.00	228.00				
001 - Assets							
2 Sets of Gates to Sheepcot Field		1,434.00	1,434.00				
Battery for PA System	22/10/2017	69.00	69.00				
Bourdillon Field		1.00	1.00				
Charles Arnold Baker 11th Edition	11/2018	110.99	110.99				
Contents Gardiner Pavillion		515.00	515.00				
Contents Sheepcot Pavillion		515.00	515.00				
Defibrilator - Railway Station	08/09/2018	1,500.00	1,500.00				
Defibrilator Battery - Railway Station	02/2023	185.83		Railway Station	4y		
Dell Ialitude Laptop 5400 (Assistant Clerk)	17/02/2020	995.00	995.00				
Dell Ialitude Laptop 5400 (Facilities Assistant)	04/2020	995.00	995.00				
Dell Optiplex 5080 (Office Desktop)	17/02/2020	565.00	565.00				
Ferry Lane Open Space	28/04/1964	1.00	1.00				
Freedom Display Board - in Village Hall	30/05/2019	700.00	700.00				
Garage at Burial Ground		2,868.00	2,868.00				
Gate to Sheepcot Field		4,302.00	4,302.00				
Gate to White Hill Burial Ground		3,579.00	3,579.00				
Gated to Gardiner Field - Donated							
Gates to Rectory Garden		2,380.00	2,380.00				
Goring Village Hall	29/04/1983	1.00	1.00				
High Street Planter	Historical	500.00	500.00				
Land at Burial Ground		1.00	1.00				
Land at Gardiner Recreation Ground		1.00	1.00				

Goring-on-Thames Parish Council
Fixed Assets and Long Term Investments

Asset Description	Date Acquired	Purchase Value	Current Value	Location /Responsibility	Estimated Life	Usage/Capacity	Charges
Land at Sheepcot Recreation Ground		1.00	1.00				
Land at The Birches	03/07/1978	1.00	1.00				
Land at Yew Tree Court		1.00	1.00				
Leases		490.00	490.00				
Memorial & Other Benches across parish	Historical						
Memorial Bench and Fixings	01/03/2019	557.00	557.00				
Office at Burial Ground		28,683.00	28,683.00				
Office Chair #1	13/06/2016	211.50	211.50				
Office Chair #2	12/06/2018	211.50	211.50				
OJFS Fridge - now at Gardiner	21/11/2013	145.00	145.00				
Old Jubilee Fire Station		143,250.00	143,250.00				
Orientation Plaque - Railway Station		2,337.00	2,337.00				
Playground Equipment - Bourdillon		13,542.00	13,542.00				
Playground Equipment - Gardiner		14,178.00	14,178.00				
Pre 2014-2015 Assets; less Disposals since.	31/03/2015	5,709.05	5,709.05				
Public Address System		760.00	760.00				
Regalia (Chairman's Chain of Office)		1,000.00	1,000.00				
Salt & Grit Bins	Historical						
School - Speed Warning Signs	08/09/2018	1,767.00	1,767.00				
Sign to Rectory Garden		626.00	626.00				
Sports Pavilion, Gardiner Recreation Ground		224,903.00	224,903.00				
Sports Pavilion, Sheepcot Recreation Ground		143,346.00	143,346.00				
Street Lamps across parish	Historical						
Swordfish Shredder	22/09/2016	145.00	145.00				
The Rectory Garden		1.00	1.00				
Village Hall Defibrillator	2015	1,382.00	1,382.00				
		604,465.87	604,280.04				

Goring-on-Thames Parish Council
Fixed Assets and Long Term Investments

Asset Description	Date Acquired	Purchase Value	Current Value	Location /Responsibility	Estimated Life	Usage/Capacity	Charges
300 Administration							
Charles Arnold Baker Edition 13	24/11/2022	141.80	141.80	Gardiner Pavilion			
		141.80	141.80				
600 Facilities							
2-off Oppo 4G Smart Phones	31/05/2021	464.99	464.99				
2-off Sandwich Boards / ChalkBoards	30/07/2021	113.09	113.09				
Defibrillator Cabinet	06/02/2023	288.00	288.00	On Wall Outside Gardiner			
Dell Laptop LATITUDE 5510	31/05/2021	700.00	700.00				
Freezer	18/08/2022	99.17	99.17	Gardiner Pavilion	4 years		
Gazebo & Sides	24/08/2022	559.62	559.62	OJFS			
Gazebo & Sides	24/08/2022	559.62	559.62	OJFS			
Memorial Bench Purchase 2-off	10/08/2021	811.92	811.92	Ferry Lane Space	20y		
OPPO Reno 7 Smartphone	13/06/2022	207.50					
Outdoor Games	30/06/2021	186.89	186.89				
Panasonic Microwave	08/08/2022	52.49	52.49	Gardiner Pavilion	4 years		
Panasonic Microwave	08/08/2022	52.49	52.49	Gardiner Pavilion	4 years		
		4,095.78	3,888.28				
Grand Total:		608,931.45	608,538.12				