

Goring on Thames Parish Council

<https://www.goringparishcouncil.gov.uk/>

Year-end Internal Audit Report 2023-24



**GORING-ON-THAMES
PARISH COUNCIL**

Contents

1) The role of internal audit	2
2) Internal audit approach	3
3) Internal audit coverage	4
4) Internal audit opinion	5
5) Council profile	6
6) Corporate Governance	7
7) Year-end internal audit	8
AGAR internal control objective 'A'	8
AGAR internal control objective 'B'	10
AGAR internal control objective 'C'	11
AGAR internal control objective 'D'	12
AGAR internal control objective 'E'	13
AGAR internal control objective 'F'	15
AGAR internal control objective 'G'	15
AGAR internal control objective 'H'	16
AGAR internal control objective 'I'	17
AGAR internal control objective 'J'	18
AGAR internal control objective 'K'	19
AGAR internal control objective 'L'	19
AGAR internal control objective 'M'	20
AGAR internal control objective 'N'	21
AGAR internal control objective 'O'	22
8) Assurance Review	23
9) Issues identified during the 2023-24 audit cycle	24
10) Confirmation of independence and Quality Assurance	26
11) Internal audit performance	26
12) Acknowledgements	26

Internal Audit 2023-24

I. The role of internal audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (England & Wales) Regulations 2015, which states that a relevant body must:

‘Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector and internal auditing standards and guidance’.

The standards for ‘proper practices’ in relation to internal audit are laid down in the Public Sector Internal Audit Standards 2016 [the Standards].

The role of internal audit is best summarised through its definition within the Standards, as an:

‘Independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.’

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.





The Council’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribution to the achievement of the Council’s objectives.

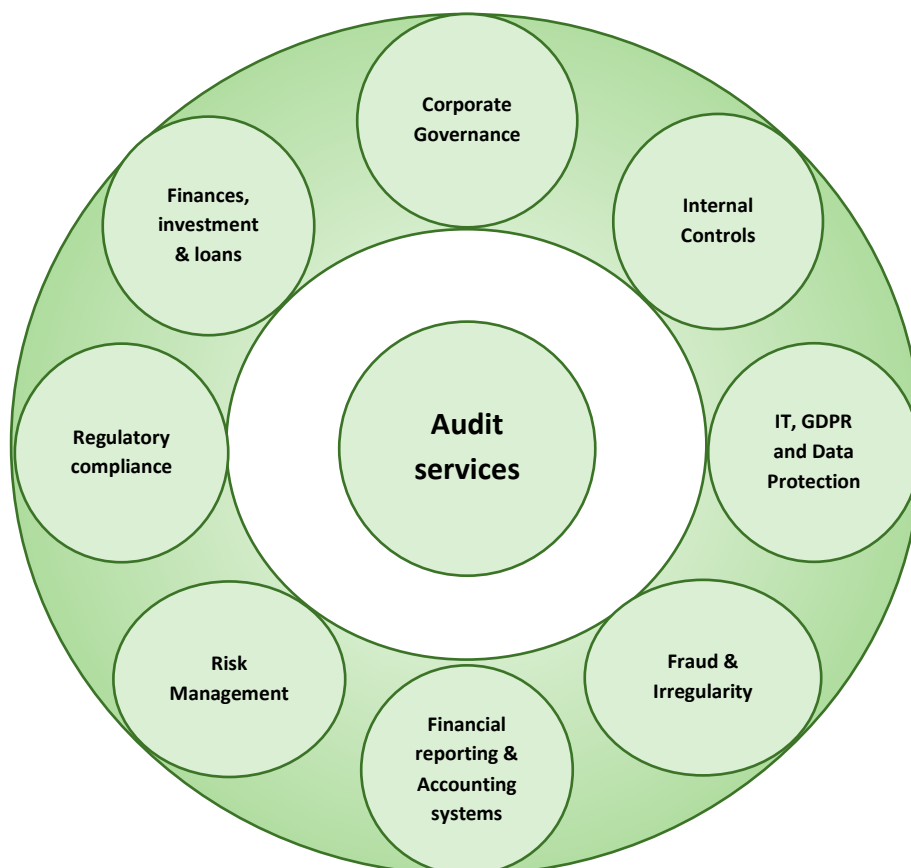
Internal Audit 2023-24

2. Internal audit approach

To enable effective outcomes, our internal audit approach provides a combination of assurance review and consulting activities. Assurance reviews involve assessing how well systems and processes are designed and working, with consulting activities available to improve those systems and processes where necessary.

A full range of internal audit assurance reviews are performed in forming the interim and year end opinions with the approach to each area of review determined by:

-  The level of assurance required to meet statutory requirements
-  The Council's short, medium, and long term objectives
-  The level of confidence in the policies and procedures
-  The risks inherent in the Council's internal control methods



Internal Audit 2023-24

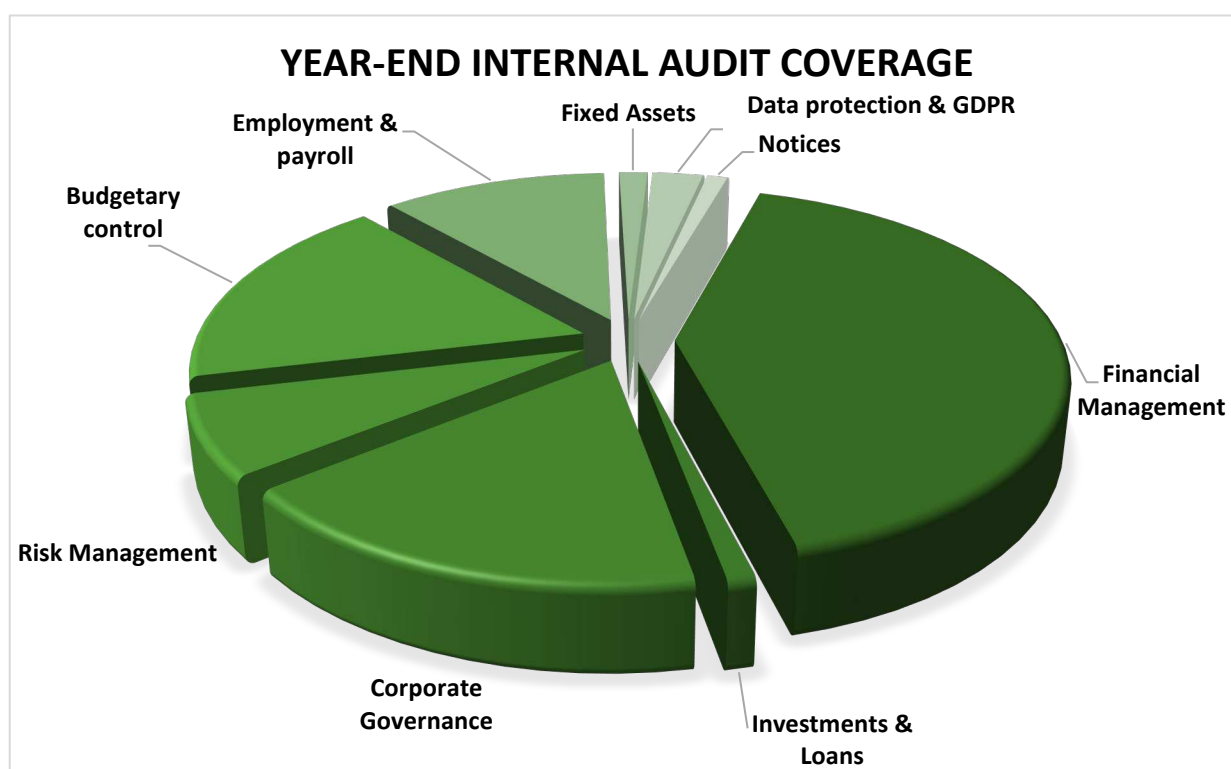
3. Internal audit coverage

The annual Internal Audit plan was prepared to take account of the unique characteristics and relative risks of Goring on Thames Parish Council's activities and to support the preparation of the Annual Governance and Annual Statement of Accounts contained within the Annual Governance and Accountability return.

Assurance reviews in 15 areas have been planned and performed to obtain sufficient information and explanation considered necessary to give reasonable assurance that the Council's Internal Controls systems are functioning effectively. The Internal Audit plan for the 2023-24 financial year was approved in consultation with the Council's Clerk & Responsible Finance Officer (RFO) and was informed by our own assessment of risk and materiality.

The plan will be modified in future years, in consultation with the Clerk/RFO and Council Members to ensure it is aligned to the objectives of, and key risks facing the Council.

WGW online has provided assurance across the 15 areas of review which correspond to the Internal Control objectives contained within the AGAR Annual Internal Audit Report, during the 2023-24 financial year to the 31st of March 2024.









Internal Audit 2023-24

4. Internal audit opinion

The Head of WGW online is responsible for the delivery of an interim and annual Internal Audit opinion and report that may be used by the Council to inform its Governance and Accounting statements in the Annual Governance and Accountability (AGAR) return. As no interim review was conducted during the 2023-24 financial year, the year-end review was conducted remotely on the 25th of May 2nd and 4th of June 2024, examining the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.

In giving this opinion, assurance can never be absolute and therefore, only reasonable assurance may be provided that there are no major weaknesses in the processes reviewed. In assessing the level of assurance to be given, I have based my opinion on:

-  The year-end internal audit work & reports completed at our offices;
-  The results of the follow up exercises undertaken with the Clerk/RFO;
-  The results of the External Auditor's report for the 2022-23 financial year;
-  The responses of the Council's resources to the 2022-23 External Auditor's report;
-  The quality and performance of the Council's administrative function and the extent of compliance with the Standards defined in the Joint Panel on Accountability and Governance, Practitioner's Guide; and,
-  The proportion of Goring on Thames Parish Council's audit requirement that has been covered during the year-end review.

Internal audit opinion

I am satisfied that sufficient assurance work has been carried out to allow me to form a reasonable conclusion on the adequacy and effectiveness of Goring on Thames Parish Council's Internal Control Ecosystem.

Only the recommendations for improvement was documented during the year-end audit. All deficiencies are recorded in the main body of the report and corresponding recommendations made in section 9: Issues identified during the 2023-24 audit cycle.

It is our opinion, Goring on Thames Parish Council's framework of governance, risk management and management control has 'Substantial assurance' with internal controls working in practice.

Internal Audit 2023-24











5. Council profile

Council name:	Goring on Thames Parish Council
Address:	Gardiner Pavilion, Upper Red Cross Road, Goring, RG8 9LU
Unitary authority:	South Oxfordshire District Council, Abbey House, Abbey Close Abingdon, Oxfordshire OX14 3JE
Proper officer:	Mrs Sarah Edmunds
Responsible Finance Officer:	Mrs Sarah Edmunds
General Power of Competence:	The Clerk/RFO achieved CiLCA qualification in February 2023
Members:	Ten Members in total
Elected Members:	Six elected Members
Co-opted Members:	Two co-opted Members, two vacant seats.
Chairperson:	Councillor Mr Andrew Smith
Vice-chairperson:	Councillor Mrs Sonia Lofthouse
Members Register:	Register details held in the Council office but not published on the official website.
Head of Electorate:	2,784 (Two-thousand, seven-hundred and eighty-four).
Current precept:	£160,890 Precept submitted for the 2023-34 financial year.
External Auditor's report:	The Council has received an 'qualified' External Auditor's report for the 2022-23 financial year.
Website:	The Council maintains a free to access website on a secure server, published at https://www.goringparishcouncil.gov.uk/

Internal Audit 2023-24

6. Corporate Governance

The objective in this area of review is to ensure that the Council has robust corporate governance arrangements in place, and that, as far as we may reasonably be expected to ascertain (as we do not attend Council or Committee meetings) all meetings are conducted in accordance with the adopted Standing Orders and no actions of a potentially unlawful nature have been or are being considered for implementation. We have:-

-  Noted that the Standing Orders and Financial Regulations were last reviewed and re-adopted during the 15th of May 2023 Annual Meeting of the Parish Council under Minute reference 23.01.14.1 and 23.01.14.2 respectively;
-  Concluded our review of the minutes of Full Council and its Standing Committee meetings (excluding Planning) for the year ensuring that no issues affecting the Council's financial stability either in the short, medium or long term exist, noting that the Council's Minutes are of a consistently high quality;
-  Noted that the Council has adopted the Terms of Reference and Schemes of Delegation for its Standing Committees and informal working parties;
-  Noted that the Council maintains a comprehensive Risk Register, which we consider to be reasonable, proportionate and appropriate for the Council's current and ongoing needs;
-  We note that the Council Members' Register of Interests have been updated, are available in the Council's offices. However, the Register is not available on the Council's official website and the Register of Interests is not published thereon, as required; **Outcome: Limited Assurance**
-  Noted that the Council continues to make Grants and Community Contributions to local organisations;
-  Noted that the Council claimed its eligibility to use the General Power of Competence and Adopted it at the Annual Meeting of the Parish Council on the 15th May 2023, under Minute reference: 23.01.07.2;
-  Noted that the Council announced the publication of the Notice of the Exercise of Public Rights on the 4th of June 2023 with the review period commencing on 5th June 2023 and ending on 14th July 2023 a period of exactly thirty working days including the first ten working days in July, under Minute reference: 23.01.27.8;
-  Noted that the Council maintains a website published on a secure website <https://www.goringparishcouncil.gov.uk/> which is compliant with current Accessibility Legislation, and upon which the Council's Minutes Agenda, Policies Procedures and other information may be found; and,
-  Noted that the Council's compliance with the General Data Protection Regulation.

1) **Outcome: Limited Assurance**

Internal Audit 2023-24

7. Year-end internal audit

Internal control objective 'A'







'Appropriate accounting records have been properly kept throughout the financial year.'

The objective in this area of review is to ensure that the accounting records are being maintained accurately and currently and no anomalous entries appear in the financial ledgers.

Finance systems

The Council uses Scribe accounting software to maintain its financial records.

In this area of review, we have:

-  Checked and verified that the closing balance for the 2022-23 financial year was correctly brought forward as the opening balance of the 2023-24 financial year;
-  Ensured that the nominal code structure remains appropriate to facilitate budgetary, income and expenditure analysis and reporting;
-  Ensured that proper segregation of duties are in place with the Clerk/RFO being able to load supplier and payment information, but not being able to approve and authorise payments;
-  Checked and verified all transactions on all Scribe cashbooks for the months of April, September and December 2023, and March 2024;
-  Checked and verified the closing balance for the 2023-24 financial year was correctly disclosed in the Statement of Accounts; and,
-  Noted that the Council has reasonable and proportionate data security measures in place. Should assistance or technical support be required with the Scribe software, remote access assistance is available, via Scribe technical support, via a secure access portal.







There are no matters arising in this area of review warranting formal comment or recommendation.

2) **Outcome: Substantial assurance.**

Bank and building society accounts

The Council retains the public funds under its management in two separate accounts with a single institution:

Internal Audit 2023-24

-  During the 2023-24 financial year, the Council maintained two bank accounts with TSB Bank; a current and reserve account;
-  We have noted that as at the 2023-24 financial year-end, the Council was in the process of opening an alternative banking facility with the Unity Trust Bank;
-  The Council maintains a building society account with the Newbury Building Society, which is utilised to retain the Council's earmarked reserves, CIL and S106 funds;
-  Goring on Thames Parish Council availed itself of electronic banking prior to the appointment of this Internal Auditor. The current Financial Regulations accord with the Council's current Internal Control with two authorising persons required to process each payment;
-  The TSB accounts operated by the council have an appropriate number of Council Members as authorising signatories; and,
-  The Clerk/RFO has is a signatory to the Mandate for both the Council's financial accounts to make enquires and to load payments only, not to authorise payments, ensuring proper segregation of duties.

There are no matters arising in this area of review warranting formal comment or recommendation.

3) **Outcome: Substantial Assurance**

Investments and Loans

The Clerk/RFO has certified that the Council retains no public funds in other investments and has no loans owed either by it, or to it.

There are no matters arising in this area of review warranting formal comment or recommendation.

4) **Outcome: Substantial Assurance.**

Credit and Debit cards

The Clerk/RFO has certified that as of the date of this internal audit, the Council does not maintain either a credit or a debit card.

There are no matters arising in this area of review warranting formal comment or recommendation.

5) **Outcome: Substantial Assurance**









Internal Audit 2023-24

Internal control objective 'B'

'This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.'

The objective in this area of review is to ensure that Council resources are released in accordance with the Council's approved procedures and budgets, that payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice

is available, that correct expense codes have been applied to invoices when processed, and that VAT has been appropriately identified and coded to the control account for periodic recovery. We have:

-  Noted that the Council is registered for VAT and submits quarterly VAT returns;
-  Checked and verified that all quotations undertaken during the period of the 1st of April to the 31st of March 2024 have been undertaken in accordance with the Council's extant Standing Orders and Financial Regulations;
-  Noted that no formal Tenders were required during the 2023-24 financial year;
-  Noted that no Purchase Order system is in place due to the size of the Council. Significant purchases are confirmed to the supplier by the Clerk/RFO, via email, at the instruction of the Council, with the Purchase order reference being a combination of the Clerk/RFO's initials and the date of the order;
-  Concluded our payment document testing process for the 2023-24 financial, to ensure compliance with the above criteria. We selected a sample of high value (non-payroll related) payments individually in excess of £1,000, together with a more random sample of every 15th cashbook transaction irrespective of value for the financial year from the 1st of April 2023 to the 31st of March 2024;
-  Our test sample comprises 68 payments, totalling £77,665.27 and equates to approximately 44% of all non-pay related payments made to the above date. All payment documents in our test sample complied with the testing criteria;
-  Checked and verified that all payment documents, which have been validated by the Clerk/RFO, are presented to Members of the Full Council for Scrutiny and Approval;
-  Checked and verified that all payment authorisations are recorded in the Council's published Minutes. Payments are made at a maximum of 2 (two) days after each authorising meeting; and,

Internal Audit 2023-24



Checked and verified Council's all four quarterly VAT reclaims of the 2023-24 financial year to the Scribe control account detail, noting that the year-end VAT reclaim for the period from the 1st of January to the 31st of March 2024 had been created and submitted, in the amount of £4,363.96

There are no matters arising in this area of review warranting formal comment or recommendation.

6) Outcome: Substantial Assurance

Internal control objective 'C'

'This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.'

The objective in this area of review is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature. We also aim to ensure that appropriate arrangements exist to monitor and manage those risks to minimise the opportunity for their coming to fruition. We have: -



Noted that the Council maintains its Health & Safety and General Risk Registers in a Combined Risk Management document;



Noted that the Clerk/RFO currently maintains the Risk Registers with input from each of the Council's standing committees. The Council's FY2023-24 Combined Risk Registers were last reviewed and formally adopted during the 15th of May 2023 Annual Meeting of the Parish Council, under Minute reference 23.01.28.2;



Noted that the Council has the following leisure facilities:

- Sheepcot Recreation Ground containing football pitches, a pavilion and car park
- Gardiner Recreation Ground containing a play area, Bowls/Croquet green, cricket pitch and pavilion
- Bourdillon Field containing a play area, basketball hoop, rectory garden with benches and flagpole
- Ferry Lane space containing benches and a grassed area on approach to the River Thames.



The Council does not currently have a Playground Management Policy in place, or formally recorded play area inspection reporting system in place. The Clerk/RFO has certified that one

Internal Audit 2023-24

of the staff members is a Certified Playground Inspector and he conducts the play area inspections on a regular basis. **Outcome: Limited Assurance**



Noted that as there are no formal play area inspection reports, there are no reports to be retained for the statutorily required period of eighteen plus three years (twenty one years) by the Council; **Outcome: Limited Assurance**



Noted that the RoSPA accredited Playsafety Company undertakes the annual independent playground & recreation are inspections on behalf of the council. Minutes confirm the reports are subject to scrutiny at both Committee and Full Council as appropriate; and,



Examined the Council's insurance policy to ensure that appropriate cover is in place: Cover is provided by Clear Cover for Local Councils, underwritten by Aviva, policy number 100723637BDN/LCO03073 with the period of cover extending from the 1st October 2023 to the 30th September 2024: Key features include: Employers Liability £10 million, Products & Public Liability £10 million, Fidelity Guarantee £500K, Officials Indemnity £500K, Libel & Slander £250K, Legal Expenses £250K, Personal Accident £100K. We consider the level of cover appropriate for the Council's current needs.

7) **Outcome: Limited Assurance**

Internal control objective 'D'

'The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.'

The objective in this area of review is to ensure that the Council has determined its annual budget based on sound assumptions of intended spending, that sufficient funds are available to meet future spending plans and that members are kept aware of actual budgetary performance during the course of the financial year. We also seek to assess the adequacy of retained reserves, be they in respect of specific earmarked funds or the General Fund:









We note from our review of the Council's Minutes that Members receive a Budget Vs Actual statement at Committee level on a monthly basis, and to the Full Council in the ten months in which it is convened;



We note that the Clerk/RFO and Members undertook a detailed and robust Budget setting and Precept determination process in respect of the Council's expenditure requirements for the 2024-25 financial year;

Internal Audit 2023-24

-  The Clerk/RFO produces the budget/forecast report from Scribe and breaks this down into committee reports in Excel. Each committee has input into the budget and gives their feedback to the Finance Committee which reviews this and submits a revised budget to the Full Council for Members' consideration;
-  We note that the Budget and Precept for the 2024-25 financial year was Resolved during the 11th of December 2023 meeting of the Full Parish Council, in the amount of £167,390, under Minute reference 23.33.12.9;
-  We note that the Council maintains twenty-eight earmarked reserves. The opening balance at the 1st of April 2023 was £270,816, with net in-year transfers of £57,520, resulting in a closing balance of £328,336 at the 31st of March 2024;
-  We noted the year-end out-turn with the Council holding total cash at bank at the 31st of March 2024 in the amount of £428,388, earmarked reserves of £328,336 with a residual General Reserve of £100,052 which equates to approximately seven months reserve based on the average prior-year monthly expenditure. This sits comfortably within the current JPAG guidance for councils of Goring on Thames Parish Council's size to retain between six and twelve months General Reserve;
-  We have checked and verified the budget vs. actual by cost centre report to the 31st of March 2024, noting that actual and predicted expenditure remained broadly in line with projections; and,
-  Noted the Clerk/RFO's variance report for the 2023-24 financial year with no matters requiring further explanation or investigation.

There are no matters arising in this area of review warranting formal comment or recommendation.

8) **Outcome: Substantial Assurance.**

Internal control objective 'E'





'Expected income was fully received, based on correct prices. properly recorded and promptly banked; and VAT was appropriately accounted for.'

The objective in this area of review is to ensure that the Council maintains appropriate records are to ensure that all income due to the Council is identified, invoiced accordingly, and recovered within an appropriate time scale.

Internal Audit 2023-24

In addition to the Precept the Council receives supplementary income from a relatively limited variety of areas including: Car park, burial income, sports clubs, proof of life certificates, VAT reclaims, CIL funds, occasional grants and donations and Bank interest.

We note from the Council's published Minutes and the schedule of Fees and Charges provided, that as required by statute, the Clerk/RFO and Members formally reviewed and established the fees and charges for its services for the 2023-24 financial year which were approved in the previous financial year and published on the Council's official website. We have:

-  Noted that the Council is VAT and charges VAT as required;
-  Noted that the Council has one, £1.00 peppercorn land lease;
-  Noted that the Council holds no saleable stock; and,
-  Noted that the Council demonstrates reasonable and proportionate credit control processes and receives the majority of payments for services in advance;

Further, we have reviewed the following of the Council's non-Precept income sources:

Car Park

We have reviewed the car park sales invoices and receipts for the period of the 1st of April 2023 to the 31st of March 2024 noting that the Council has at all times has acted in accordance with its own Financial Regulations, collected the monies owed to it and that these monies have been properly recorded in the Scribe account system. Where payments have not been received electronically, all banking has been undertaken within the calendar month, a reasonable time frame due to the limited access to banking facilities.

There are no matters arising in this area of review warranting formal comment or recommendation.

9) Outcome: Substantial Assurance.

Sports Clubs

We have reviewed the sales invoices and receipts for the period of the 1st of April 2023 to the 31st of March 2024 noting that the Council has at all times has acted in accordance with its own Financial Regulations, collected the monies owed to it and that these monies have been properly recorded in the Scribe account system. We have noted that the Clerk/RFO operates a reasonable and proportional credit control methodology and the aged debt as at the 31st of March 2024 was extremely low.

There are no matters arising in this area of review warranting formal comment or recommendation.

10) Outcome: Substantial Assurance

Internal Audit 2023-24

Burial and Interment fees

We have reviewed the interment fees and burial records for the Financial Year from the 1st of April 2023 to the 31st of March 2024, checking and verifying the Scribe Cashbook records during this period. We have noted that all payments for Interment services are required in advance. We have checked and verified the following documents:

- Current interment fees for burials, disposition of cremations and memorials;
- Sales Invoices in relation to Interments;
- Bank statements; and,
- Current account cashbook

There are no matters arising in this area of review warranting formal comment or recommendation.

11) Outcome: Substantial Assurance

Internal control objective 'F'

'Petty Cash payments were properly supported by receipts; all petty cash expenditure was approved, and VAT appropriately accounted for.'

The objective in this area of review is to ensure that the Council manages its Petty Cash system(s) in accordance with its adopted Financial Regulations, that items purchased are suitable for the Council's use, transactions are correctly recorded in the Council's cashbooks, that VAT is identified for recovery where appropriate and that the Petty Cash account is reconciled on an appropriate basis.

Goring on Thames Parish Council does not operate a Petty Cash system.

There are no matters arising in this area of review warranting formal comment or recommendation.

12) Outcome: Substantial Assurance










Internal control objective '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.'

Internal Audit 2023-24

The objective in this area of review is to ensure that the Council is appropriately observing extant legislation regards adherence to the Employee Rights Act 1998 and the requirements of HM Revenue and Customs (HMRC) legislation as regards the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the workplace pension scheme (Nest).

To meet the above objectives, we have: -

-  Noted that the Council has four employees: The Clerk/RFO, Assistant Clerk, Facilities Assistant, and Litter picker & Cleaner;
-  Checked and verified the Establishment list provided by the Clerk/RFO;
-  Noted that all the Council's employees are in receipt of employment contracts, which are not based upon NALC model documents;
-  Checked and verified the in-house payroll production process which appears to be robust and well regulated;
-  Checked and verified the Payroll and Pensions reports from 01.04.23 to 31.03.24;
-  Noted that the Council's Payroll is processed using HMRC PAYE Tools;
-  Noted that the Council is enrolled in the South Oxfordshire District Council Local Government Pension Scheme;
-  Checked and verified the gross salaries paid to individuals in July 2023 with reference to the approved Establishment List of staff salaries for 2023-24, and timesheets for that month; and,
-  Verified the detail of the net salary and third-party payments of PAYE / NI and Pension contributions by reference to payslips and payroll summary reports and the subsequent payments issued.

There are no matters arising in this area of review warranting formal comment or recommendation.

13) Outcome: Substantial Assurance

Internal control objective 'H'

'Assets and investments registers were complete and accurate and properly maintained.'

The objective in this area of review is to ensure that the Council that the Council has prepared and maintains a register of its stock of land, buildings, vehicles, furniture and equipment as required by the Governance and Accountability Manual.

Internal Audit 2023-24

We note that the council continues to maintain a reasonable and proportionate fixed asset register which is maintained in the Council's Scribe accounting software. We have reviewed the Fixed Asset Register against the insurance schedule noting that all categories of assets are properly maintained and agreeing in year acquisitions and disposals.

Finally, in this area of our review, we have checked and verify the Fixed Asset Value recorded in the register as at the 31st of March 2024, in the amount of £609,981 (*£608,931 prior-year*) to ensure its correct disclosure in the AGAR Section 2 – Accounting Statements for the 2023-24 financial year.

There are no matters arising in this area of review warranting formal comment or recommendation.

14) Outcome: Substantial Assurance

Internal control objective 'I'

'Periodic bank account reconciliations were properly carried out during the year.'

The objective in this area of review is to ensure that the Council conducts regular reconciliations of the bank, building society and other investment accounts in which it maintains the public funds raised by taxation. That these reconciliations along with the corresponding account statements are presented to Members for their scrutiny and approval with that being recorded in the Minutes of the Full Council or its Committees.

The Clerk/RFO reconciles the Council's TSB Bank accounts on a monthly basis. We have Checked and verified the Bank Reconciliation statements on the TSB current and reserve accounts for the months of

the April, September and December 2023 and March 2024 to the 31st of March 2024, with no issues arising;

There are no matters arising in this area of review warranting formal comment and recommendation.

15) Outcome: Substantial Assurance

Internal Audit 2023-24

Internal control objective 'J'






'Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.'

The objective in this area of review is to ensure that the Council is compliant with the 1996 Accounts and Audit Regulations which requires all Councils to prepare annually a detailed Statement of Accounts, together with supporting statements identifying other aspects of the Council's financial affairs.






The Council's accounts are managed in the Scribe software accounting package, detail of which we have examined and consider reflects accurately the full financial year's transactions (2023-2024) as recorded therein.

The software is used to record all the Council's financial transactions, and to facilitate the following working records and management reports:

Working records

-  Cashbooks
-  Reconciliation statements
-  Budgetary reports
-  Fixed Asset Register
-  VAT Reclaim reports

Management reports

-  Earmarked Reserves
-  Trial balance
-  Income and expenditure reports
-  Statutory balance sheet
-  AGAR Annual Return detail

We have examined the Closing Trial Balance as at the 31st of March 2023 and checked and verified this against the Opening Trial Balance as at the 1st of April 2023. Further, we have checked and verified the income and expenditure reports to ensure appropriate coding has been applied and that there is no unexplained or unbudgeted expenditure with no matters arising, ensuring that the cashbooks remain in balance for the period of the 1st of April 2023 to the 31st of March 2024.

Finally, in this area of review, we have undertaken a 'line-item' check and verification for all the Council's cashbooks for the months of April, September and December 2023 and March, to the 31st of March 2024, with reference to the supporting prime documentation and the Council's published Minutes.

There are no matters arising in this area of review warranting formal comment and recommendation.

16) Outcome: Substantial Assurance

Internal Audit 2023-24

Internal control objective 'K'

'If the authority certified itself as exempt from a limited assurance review in 2022-23, it met the exemption criteria and correctly declared itself exempt.'

The objective in this area of review is to ensure that the Council is to ensure that where a council has certified itself as exempt from a limited review in the prior financial year, it met with the exemption criteria to do so.

Goring on Thames Parish Council has a turnover in excess of £25,000.00 and as such it does not meet the exemption criteria. The Council was subject a limited assurance review of its 2022-23 Annual Governance and Accountability Return (AGAR) as required by statute.

There are no matters arising in this area of review warranting formal comment or recommendation.

17) Outcome: Substantial Assurance

Internal control objective 'L'

'The authority publishes information on a free to access website / webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements.'

The objective in this area of review is to ensure that the Council publishes information on a free to access website, hosted on a secure server, and compliant with the Transparency Code (where applicable), prevailing Accessibility Legislation and the General Data Protection Legislation (GDPR) and has appropriate Data Protection policies in place. We have:
















We have noted that the Council publishes an easy to navigate and use website. The website is published on a secure server which is required of all public authorities utilising government specific domain names. Further, although the Council is not required to comply with the Transparency Code (as stated above) it publishes all the information required to do so on its website, which is to be commended.



Noted that the Council's turnover is in excess of £25,000 and that it is not currently required to comply with the Transparency Code;

Internal Audit 2023-24

-  Noted that the Council maintains an official website published on a secure website at <https://www.goringparishcouncil.gov.uk/> which, as far as can be ascertained, is compliant with current Accessibility Legislation;
-  Noted that the Council has registered with the Information Commissioner's Office;
-  Noted that the Council publishes its adopted Standing Orders and Financial Regulations on its website;
-  Noted that the Council publishes its adopted Policies and Procedures on its website;
-  Noted that the Council publishes the Agenda and Minutes of its Full Council and Standing Committee meetings on its website;
-  Noted that the Council publishes an archive of the prior year Minutes & Agenda on its website;
-  Noted that the Council has published its audited prior year accounts with the corresponding Annual Governance and Accountability Return (AGAR) containing the External Auditor's opinion, corresponding Internal Audit reports and Notice of Conclusion of Audit announcements on its website;
-  Noted that the Council has published the Notice of Exercise of Public Rights for the 2022-23 financial year on its website;
-  Noted that the Council has published the diary of meetings for the 2023-24 Municipal Year on its website;
-  Noted that the Council publishes its Fixed Asset Register on its website, including details of property and land owned by it;
-  Noted that the Council has a social media presence on Facebook, in addition to its website, the usage thereof is controlled under its adopted Social Media policy;
-  Noted that the Council is in the process of issuing its Officers and Members domain specific council email addresses exclusively for Council business; and,
-  Noted that the Clerk/RFO has undertaken a full Data Impact Assessment and to ensure compliance with the General Data Protection Regulation (GDPR) as Amended from time to time.

18) **Outcome: Substantial Assurance**



Internal control objective 'M'

'The authority, during the previous year (2022-23) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.'

The objective in this area of review is to ensure that the Council has met its statutory requirements to publish the Notice for the Exercise of Public Rights meeting the following criteria:

Internal Audit 2023-24

The notice must be published, at least one day after the formal announcement has been made at a meeting of the Full Council or its committees as recorded in the Council's minutes for a period of exactly 30 working days, to include the first ten working days in July. The notice is required to be published on the Council's website and prominently on its noticeboards. We have:

-  Noted that the Council announced the publication of the Notice of the Exercise of Public Rights on the 4th of June 2023 with the review period commencing on 5th June 2023 and ending on 14th July 2023 a period of exactly thirty working days including the first ten working days in July, under Minute reference: 23.01.27.8; and,
-  Checked and verified with the Clerk/RFO that the Notice of Exercise of Public Rights was displayed, prominently, on the Council's notice boards for the period required.




There are no matters arising in this area of review warranting formal comment or recommendation.

19) Outcome: Substantial Assurance

Internal control objective 'N'

'The authority, has complied with the publication requirements for 2023-24 AGAR.'

The objective in this area of review is to ensure that the Council has met its statutory requirements to publish the Notice of Conclusion of Audit, after the Receipt of the External Auditor's certificate and report. We have:

-  Noted that the Council received an 'Qualified' External Auditor's report and certificate, in respect of the 2022-23 financial year, from Moore External Auditors.
-  Noted that the Announcement of the Notice of Conclusion of Audit was made on the 27th of September 202, by Mrs Sarah Edmunds, the Clerk & Responsible Finance Officer (RFO);
-  and, Checked and verified with the Clerk/RFO that the Notice of Conclusion of Audit for the 2022-23 financial year was published prominently on the Council's Noticeboards.

20) Outcome: Substantial Assurance

Internal Audit 2023-24

Internal control objective 'O'

'Trust funds (including charitable) – The council met its responsibilities as a trustee.'

The objective in this area of review is to ensure that the Council has met its statutory requirements where it acts as a trustee for any trust fund or charitable trust, including maintaining separate financial and bank accounts and making all required statutory returns to the Charities Commission and/or the HMRC.



The Clerk/RFO has certified that Goring on Thames Parish Council is not responsible for any Trust Fund or Charitable Trust and has no responsibilities as a trustee for any organisation.

There are no matters arising in this area of review warranting formal comment or recommendation.

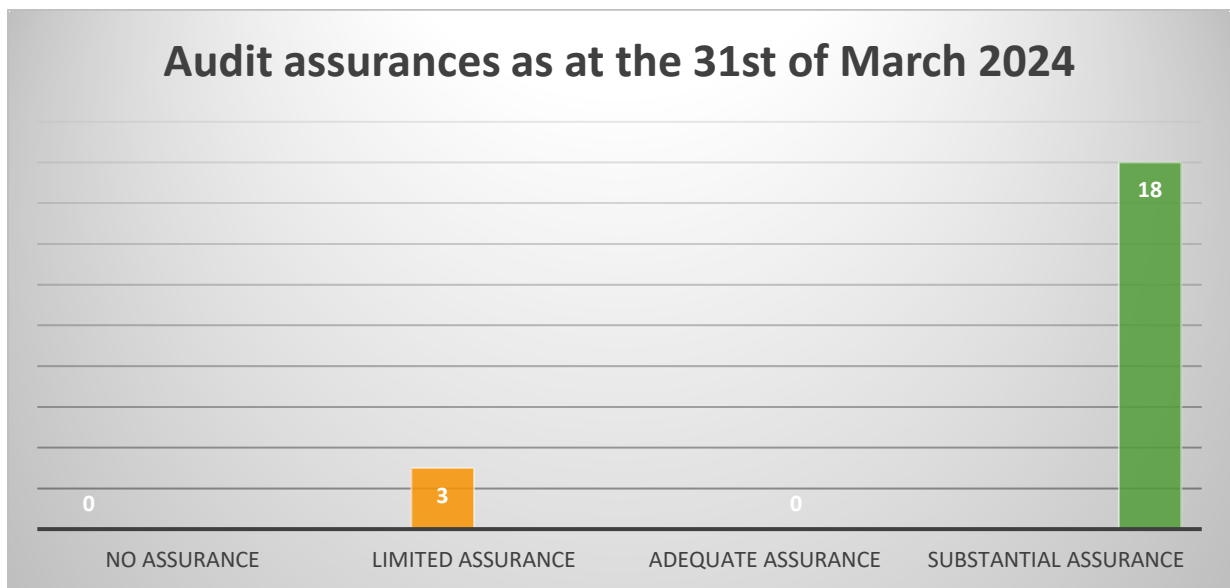
21) Outcome: Substantial Assurance

-oO00o-

Internal Audit 2023-24

8. Assurance review

During the audit cycle for the 2023-24 financial year, to the 31st of March 2024, we have undertaken 515 separate audit tests, providing twenty-one separate assurances in the fifteen areas of review which correspond to the Internal Control objectives contained within the AGAR Annual Internal Audit Report as detailed in the chart below.



- Substantial:** A sound framework of internal control is in place and operating effectively. No risks to the achievement of system objectives have been identified;
- Adequate:** Basically, a sound framework of internal control with opportunities to improve controls and / or compliance with the control framework. No significant risks to the achievement of system objectives have been identified;
- Limited:** Significant weakness(es) have been identified in the framework of internal control and / or compliance with the control framework which could place the achievement of system objectives at risk; or
- No:** Fundamental weaknesses identified in the framework of internal control or the framework is ineffective or absent with significant risk to the achievement of system objectives.

Internal Audit 2023-24

9. Issues identified during the 2023-24 audit cycle

Year-end audit recommendations

Corporate governance

1) **Outcome: Limited Assurance**

We note that the Council Members' Register of Interests have been updated, are available in the Council's offices. However, the Register is not available on the Council's official website and the Register of Interests is not published thereon, as required;

Recommendation

The Council's current website is somewhat dated and does not contain all the information now required, particularly in relation to the Council's Members. Each Member of the Council should have a profile published on its official website, recording brief background information, the position within the Council, i.e. Chairperson, Vice-Chairperson or Member and each profile should have a hyperlink through to the Council Member's Register of Interests.

Internal Control Objective 'C'

2) **Outcome: Limited Assurance**

The Council does not currently have a Playground Management Policy in place, or formally recorded play area inspection reporting system in place. The Clerk/RFO has certified that one of the staff members is a Certified Playground Inspector and he conducts the play area inspections on a regular basis.

Recommendation

We take this opportunity to remind the Clerk/RFO and Members of the requirement of every organisation with the responsibility of managing children's playground facilities, not only to manage these correctly, but to be able to provide clear evidence that these are being managed correctly to any investigatory organisation, including the police, should an unfortunate incident occur.

We strongly encourage the Clerk/RFO and Members to draft and Adopt a formal Playground Risk Management and Mitigation Policy. A sample of such a policy has been provided to the Clerk/RFO as an Appendix to this report.

Internal Audit 2023-24

3) Outcome: Limited Assurance

Noted that as there are no formal play area inspection reports, there are no reports to be retained for the statutorily required period of eighteen plus three years (twenty one years) by the Council.

Recommendation

We take this opportunity to remind the Clerk/RFO and Members of the absolute requirement to formally record each playground inspection undertaken by organisations with the responsibility of managing children's playground facilities. These reports are the permanent legal record of the Managing Organisation undertaking their duties to maintain the play area(s) under their management and provide an audit trail should the need arise.

There is an absolute legal requirement to retain these reports for a minimum period of 18 plus 3 years, 21 years in total, as any child who may have been injured in a playground is legally permitted to make a claim against the managing organisation up to the age of majority.

-o000o-

Internal Audit 2023-24



10. Confirmation of independence and Quality Assurance

During the 2023-24 financial year to the 31st of March 2024, we confirm that the internal auditor has acted 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, based upon the internal audit programme, and has obtained appropriate evidence including copies of prime documentation to support our opinions, from Goring on Thames Parish Council.

The year-end audit which was conducted remotely over the 26th of May, and the 2nd and 4th June 2024 has been carried out in accordance with Goring on Thames Parish Council's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in the main body of this report, which correspond to the Internal Control Objectives table contained within the AGAR Annual Internal Audit Report for the financial year.

11. Internal Audit Performance

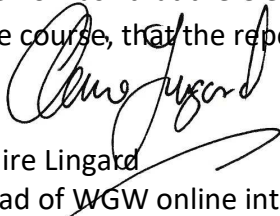
The following performance indicators are maintained to monitor effective service delivery and quality:

Annual performance indicators			
Aspect of service	Interim 2023-24 (Actual %)		YE 2023-24 (Actual %)
Internal Audit plan delivered	0%		100%
Positive customer responses to quality appraisal questionnaire			
Compliant with the Public Sector Internal Audit Standards	N/A		Yes

12. Acknowledgements

We take this opportunity thank Clerk/RFO for the manner in which the Council's documentation has been presented for audit, which we consider to be exemplary.

We now ask that the Clerk/RFO and Members consider the content of this report and acknowledge, in due course, that the report has been formally reviewed and adopted by the Council.



Claire Lingard
Head of WGW online internal audit practice

Annual Internal Audit Report 2023/24

ENTER NAME OF AUTHORITY
Goring on Thames Parish Council

ENTER PUBLIC WEBSITE ADDRESS
<https://goringparishcouncil.gov.uk/>

During the financial year ended 31 March 2024, 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 2023/24 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 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>			✓
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 <i>(during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).</i>	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>	✓		

O. (For local councils only)	Yes	No	Not applicable
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

Name of person who carried out the internal audit

25/05/2024 02/06/2024 04/06/2024

C Lingard-McKay WGW-Online

Signature of person who carried out the internal audit

Claire Lingard-McKay

Date

04/06/2024

***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).