

Goring on Thames Parish Council

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

Year-end Internal Audit Report 2024-25 financial year



**GORING-ON-THAMES
PARISH COUNCIL**

Claire Lingard-McKay

Working the Greener Way - Online



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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, contribute to the achievement of the Council’s objectives.

Internal audit approach

The risks inherent in the Council's internal control methods

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 year-end opinion 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; and,
-  The risks inherent in the Council's internal control methods.



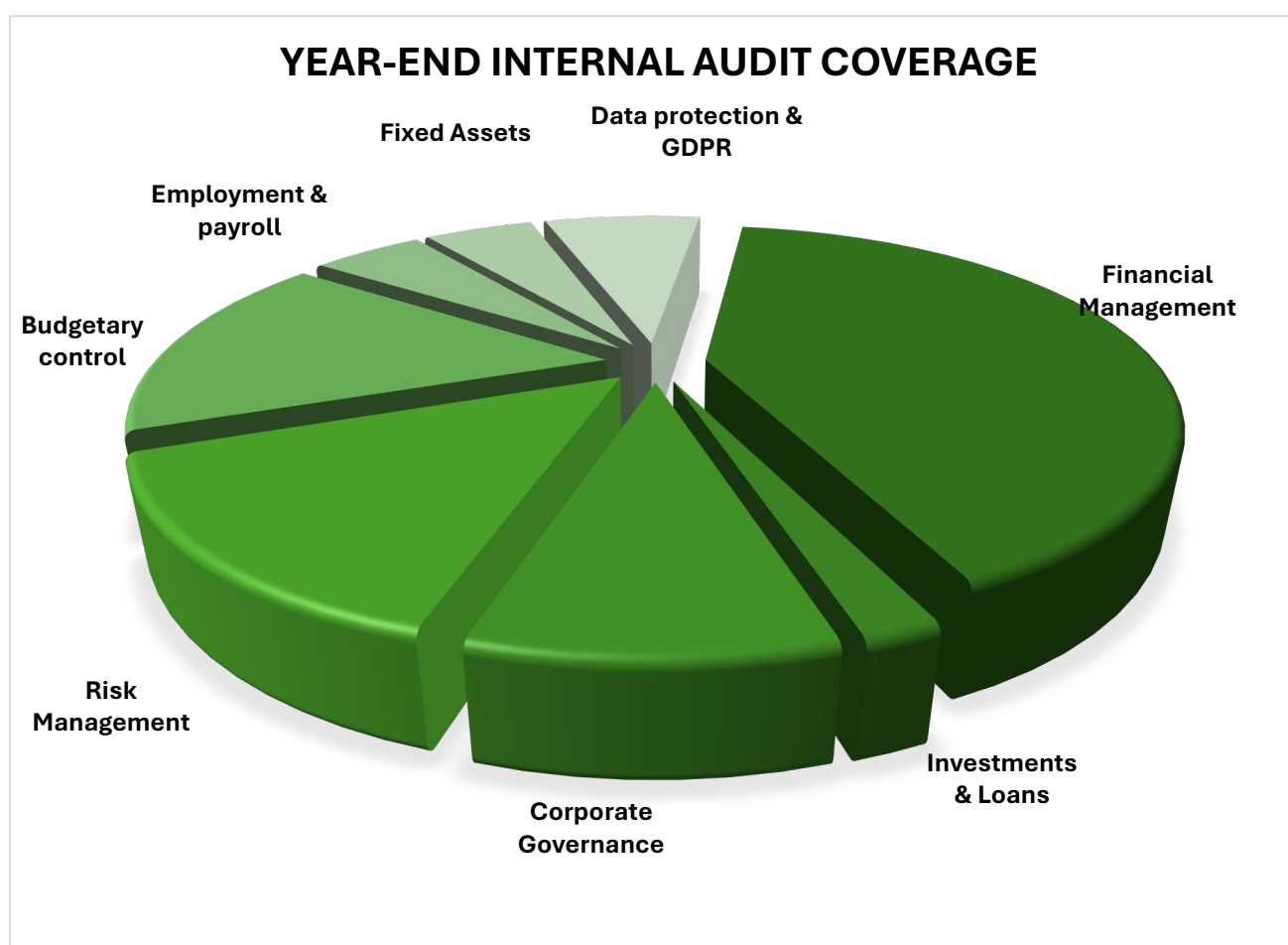
Internal audit coverage

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 Return.

Assurance reviews in twenty-seven 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 2024-25 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 twenty-seven areas of review, which correspond to the Council's Corporate Governance and the fifteen Internal Control objectives contained within the Annual Return: Annual Internal Audit Report, during the 2024-25 financial year to the 31st of March 2025.



Internal Audit opinion

The Practice Manager 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 Return. The year-end opinion, based on our review conducted remotely, with the assistance of the Clerk & Responsible Finance Officer, Mrs Sarah Edmunds, remotely, on the 15th of April 2025 with further work being undertaken on the 8th and 9th of May 2025, examined the overall adequacy and effectiveness of the organisation's framework of governance, risk management and internal controls.

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 audit work & reporting completed at our offices;
-  The results of the follow up discussions and clarification sought from the Clerk & RFO;
-  The responses of the Council to prior year's internal & external audit reports;
-  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.

In my opinion, Goring on Thames Parish Council's framework of governance, risk management and management control has 'Adequate Assurance' with internal controls working in practice.





Where weaknesses have been identified and/or Best Practice recommendations for improvement made, these are recorded in Section 9: 'Issues identified during the 2024-25 internal audit cycle' of this Internal Audit Report.

Council profile

Council name:	Goring on Thames Parish Council
Address:	The Old School, Station Road, Goring, Oxfordshire RG8 9HB
Unitary authority:	South Oxfordshire District Council, Abbey House, Abbey Close, Abingdon, OX14 3JE
Proper officer:	Mrs Sarah Edmunds
Responsible Finance Officer:	Ms Sarah Edmunds
General Power of Competence:	Adopted at the 15 th May 2023 Annual Meeting of the Parish Council meeting under Minute reference 23.01.17.02
Members:	Ten Members
Elected Members:	Four Members
Co-opted Members:	Six Members
Chairperson:	Councillor Sonia Lofthouse
Vice-chairperson:	Councillor Jim Emerson
Members Register:	The Members Register may be accessed via a hyperlink from the Council Members section on the Council's official website: 'Goring on Thames PC – Members Register' .
Head of Electorate:	2866
Current precept:	£167,390 for the 2024-25 financial year
External Auditor's report:	The Council received a 'Unqualified' External Auditor's report for FY2023-24.
Official website:	The Council maintains a free to access website on a secure server, published at https://www.goringparishcouncil.gov.uk/

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. To meet the above objectives, we have:

-  Noted that the Financial Regulations were last Reviewed and Readopted at the 13th of May 2024 Annual meeting of the Parish Council under Minute reference 24.01.14.2 of that meeting;
-  Noted that the Standing Orders were last amended and Readopted during the 13th of May 2024 Annual meeting of the Parish Council under Minute reference 24.01.14.1 of that meeting;
-  Conducted our review of the Agenda and Minutes of Full Council (no committees) excluding Planning, for the full year ensuring that no issues affecting the Council's financial stability either in the short, medium or long term exist. We have noted that the minutes are of exemplary quality with appropriate referencing;
-  Noted that the Council currently maintains a well-developed portfolio of policy documents which is published on its website. Currently the Council has the following policies adopted:

Policy Documents including but not limited to:

- | | |
|---|--|
| • Acquisition & Disposal of Land Policy | • Effectiveness of Internal Audit Policy |
| • Certifying Documents Policy | • Cash Receipts Policy |
| • Co-option Policy | • Investment Policy |
| • General Risk Management Scheme | • Grant Policy |
| • Playgrounds Inspection Policy | • Reserves Policy |
| • Health & Safety Policy | • Statement of Internal Controls Policy |
| • Posters & Signs Policy | • Communication and Media Policy |
| • Vexatious Complaints Policy | • Dignity at Work Policy |

Although the Council has a privacy notice, it does not hold formal GDPR policies which we strongly recommend;

-  Noted that the Council is registered with the Information Commissioners Office;
-  Noted that the Council properly maintains its Members Register of Interests and a hyperlink to the Members Register may be found on the Council's official website on the Council Members details page; and,
-  Noted that the Council remains eligible to exercise the General Power of Competence and Adopted during the 15th May 2023 Annual Parish Council meeting Parish Council on the under minute reference 23.01.17.02.

Conclusion

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

Outcome - Corporate Governance

Substantial Assurance: Best practice recommendations have been made in Section 9 of this report.



Year-end Independent 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 that no anomalous entries appear in the financial ledgers.

Finance systems

-  The Council has maintained its financial records using Scribe Accounting Software.
-  Goring on Thames Parish Council uses electronic banking to conduct financial transactions in accordance with its currently adopted Financial Regulations.

Bank and building society accounts

The Council retains the public funds under its management in six separate accounts:

- TSB Current Account
- TSB Reserve Account
- Unity Trust Bank Instant Access Account
- Unity Trust Bank FT12 Account
- Redwood Bank
- Hinkley & Rugby Building Society Account

To meet the objectives of this area of review we have:

-  Checked & verified that the closing balance for the 2023-24 financial year was correctly carried forward for the 2024-25 financial year;
-  Checked & verified the detail of all transactions recorded in the Scribe Cashbooks to the corresponding TSB bank statements for the months of April, September and December 2024 and March 2025;
-  Checked & verified inter account transfers between all accounts for the months of April, September and December 2024 and March 2025;
-  Noted that bank reconciliations are undertaken on a monthly basis and are subject to formal scrutiny by Members during Finance Committee meetings, also noting the corresponding bank balance;
-  Checked and verified the reconciliation statements for April, September 2024 and December 2024 and March 2025;
-  In addition to confirming the accuracy of detail in the Scribe cashbook, we have also verified the accuracy of detail in the year-end combined bank reconciliation and accurate disclosure of closing balances in the Annual Return; and,



Verified the year-end closing balance and the Council's 2024-25 financial year AGAR Accounting Statements.

Investments

The Clerk & RFO has Certified that as at the 31st of March 2025 the Council retains no public funds in other investments.

Loans

The Clerk & RFO has Certified that during the financial year from the 01st of April to the 31st of March 2025 the Council had no loans owed either by it, or to it.

Credit and Debit cards

The Clerk & RFO has Certified that during the period of the 01st of April to the 31st of March 2025 the Council did not hold either a credit or a debit card.

Security of the Council's finance system and its financial records

The Council utilises Scribe accounting software for the maintenance of its financial records. Scribe is a 'tenanted' system which is hosted on a secure Cloud server providing real-time backup and recovery. Furthermore, Scribe provides 'auditor' access on a read only basis to permit the remote auditing of the Council's financial records in a secure environment.

Conclusion

The overall standard of the maintenance of the Council's financial records is high, and the Clerk & RFO is to be commended for the overall quality of her bookkeeping.

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






Outcome - Internal Control Objective 'A'

Substantial assurance

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 adopted Standing Orders, Financial Regulations, budgets and other approved procedures, 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 analysis codes have been applied to invoices when processed, and that VAT has been appropriately identified and coded to the control account for periodic recovery. To meet this criteria, we have: -

-  Noted that the Council undertook a single tender process during the period of the 1st of April 2024 to the 31st of March 2025. The tender was in relation to development of a new playground at the Bourdillon Field. The Tender was properly published on the Government's Contracts Finder portal: '[Tender Publication](#)'. The Tender process has been openly and publicly managed at each stage with the contract being awarded to [Produlic Ltd](#) at the 24th of March 2025 Extraordinary meeting of the Parish Council under Minute reference 24.70.6. It is our opinion that the Clerk & RFO and Council members managed this procurement in an exemplary, fully open and transparent manner;
-  Checked and verified that all quotations undertaken during the period of the 1st of April 2024 to the 31st of March 2025 have been undertaken in accordance with the Council's currently adopted Standing Orders and Financial Regulations;
-  Noted that no Purchase Order system is in place, with significant purchases being placed by the Clerk & RFO via email as instructed by Council Members;
-  Conducted 100% transaction testing for the 2024-25 financial year for the months of April September and December 2024 and March 2025 including all inter-bank transfers with no matters arising;
-  Conducted payment document review process for the 2024-25 financial year, to ensure compliance with the Council's currently adopted Financial Regulations and the requirements of the Joint Panel on Accountability and Governance (JPAG) Practitioners Guide. The criteria being all non-payroll related payments in excess of £1,000.00 and every twentieth payment irrespective of value recorded on the Scribe cashbook.

A total of eighty-eight (88) payments were examined, with a total value of £132,594.29 and representing 54% of all non-payroll related payments made during the 2024-25 financial year noting that all invoices examined had been coded correctly and accurately recorded in the Scribe Cashbook.

VAT

We note that the Council is VAT Registered: VAT No. 217 7087 01 and submits quarterly VAT returns directly from its accounting software; Scribe using the MTD (Making Tax Digital) gateway. We have noted that VAT has been properly recorded in the Scribe Cashbook in the payment documents which we have reviewed.

We have also reviewed the Q4 VAT Reclaim for the 2023-24 financial year and each quarterly VAT reclaim made during the 2024-25 financial year.

- 10.04.24 Q4 VAT reclaim received in the amount of £4,363.96
- 27.07.24 Q1 VAT reclaim received in the amount of £3,283.56
- 23.10.24 Q2 VAT reclaim received in the amount of £9,803.39
- 06.02.25 Q3 VAT reclaim received in the amount of £5,512.16
- 08.04.25 Q4 VAT reclaim submitted in the amount of £7,545.27

The total VAT recoverable for the 2024-25 financial year is (Q1 -Q4 2024-25) £26,144.38 as confirmed on the VAT returns and by the whole year VAT report with a Q4 balance of £7,545.27 of VAT Recoverable year-end debtor.

This number is not reflected, however, in the year-end Balance Sheet for the year which records a year-end reclaim amount of £31,629.81 rather than the verified £7,545.27 Q4 VAT reclaim, creating an inaccurate and unexplained variance of £24,084.54 being carried forward as a creditor for the financial year and is skewing the 'Balances carried forward' figure in Box 7 of the Annual Return.

For the avoidance of doubt, no incorrect VAT reclaims have been made against HMRC. This error is a systemic technical error which has occurred due to the way that VAT has been managed within Scribe.

I am advised by the Clerk & RFO that attempts were made to correct this issue, with Scribe Technical Support by amending prior year accounts which had been fully audited and signed off by the External Auditors. Please note that this is not the correct method as fully Audited and published accounts may not be amended.

The correct method of rectifying this issue is firstly to identify what has caused the £24,084.54 discrepancy and then to make the appropriate corrections in the current year accounts, to include any 'Restatement' of the Prior year account values. A detailed, formal explanation of all corrections being provided to the External Auditors. This matter has been discussed with the Clerk & RFO in detail.

We have noted that the Q4 VAT return in the correct amount of £7,545.27 was submitted on the 8th of April 2024. Please note that as I have discussed with the Clerk & RFO, Chairwoman and Vice-Chairman any amendment to VAT, should such be required, must be made in the current period as VAT is managed in real-time.

Conclusions

We recommend that the Clerk & RFO liaises with Scribe to correct the over statement of the 'VAT Recoverable', prior to the Accounting Statements being produced for the 2024-25 financial year, to ensure that the correct Balances are carried forward into the 2025-26 financial year, with any necessary restatement of the prior year closing balance restated.

Finally, the reasons for Scribe returning this erroneous 'VAT Recoverable' value must be identified to ensure that this situation does not arise again.

Outcome - Internal Control Objective 'B'

Limited Assurance: Recommendations for improvement have been made in section 9 of this report.

Internal control objective 'C'

'The 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.

To meet the above objectives, we have: -



Noted that the Council demonstrates a reasonable and proportionate approach to both Business and Health & Safety Risk Management. The Council maintains a General Risk Register which incorporates both Business and Health & Safety Risk assessments. This Register was most recently Readopted at the 13th of May 2024 Annual Meeting of the Parish Council under Minute reference 24.01.25.4;



Noted that the Council Adopted its Financial Risk Register at the 10th of March 2025 Meeting of the Parish council under Minute reference 24.66.7.1;



Noted that the Council holds an Approved and Published Health & Safety policy which is published under the policies section on its official website;



Noted that the Council undertakes separate Risk Assessments for special events and each of its public facilities;



Examined the Council's insurance policy to ensure that appropriate cover is in place: Cover is provided under a 'Clear Cover' for Local Councils underwritten by Aviva, Policy Number:

100723637BDN/LCO03073 with the period of cover running from the 1st of October 2024 to the 30th of September 2025.

Key features of the Cover provided are as follows:

- | | |
|-----------------------|---------------|
| ◦ Public Liability | £10 million |
| ◦ Employers Liability | £10 million |
| ◦ Fidelity Guarantee | £500 thousand |
| ◦ Officials Indemnity | £500 thousand |
| ◦ Libel & Slander | £250 thousand |
| ◦ Legal Expenses | £250 thousand |
| ◦ Personal Accident | £100 thousand |

We consider this level of cover appropriate for the Council's ongoing requirements; and,



Noted that the Council has the following leisure and public facilities:

- Sheepcot Recreations Ground, with:
 - Football Pitches
 - Pavilion
 - Car Park
- Gardiner Recreation Ground, with:
 - Play area
 - Bowls/Croquet Green
 - Cricket Pitch
 - Pavilion
- Bourdillon Field, with:
 - Play Area
 - Basketball Hoop
- Rectory Garden, with benches, Flagpole Etc
- Ferry Lane Space, with:
 - Benches, grassed area, on approach to the River Thames.
- Whitehill Burial Ground, with:
 - Benches, green space etc, used as a pathway to national trails etc.



Noted that as per our prior year recommendation, the Clerk & RFO has drafted playground inspections form for both the Bourdillon Field and Gardiner playgrounds;





One of the staff members is a Certified Playground Inspector and he conducts the play area inspections on weekly basis;



The Playground inspector submits the reports to the Clerk & RFO via email;



The Clerk & RFO reviews the report and actions any defect noted for rectification, reporting on remarkable matters in the 'Clerk's Report' at the next meeting of the Parish Council';

-  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,
-  We note that the Clerk & RFO has certified that all Playground inspection reports are retained for the statutory period of twenty-one (21 years).

Conclusions

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





Outcome - Internal Control Objective 'C'

Substantial 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 reasonable and proportionate funding is 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. To meet the above objectives, we have:

-  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 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 2025-26 financial year;
-  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 2025-26 financial year was Resolved during the 9th of December 2024 meeting of the Full Parish Council. The Budget was approved under Minute reference 24.42.10.1 and the Precept in the amount of £199,586 under Minute reference 24.42.10.2;



We note that the Council maintains twenty-eight formally constituted earmarked reserves. The opening balance at the 1st of April 2024 was £358,279.39, with net in-year transfers of £62,051.29, resulting in a closing balance of £420,330.68 at the 31st of March 2025;

Noted that the year-end outturn as at the 31st of March 2025:

TSB Current account	£22,161.94
TSB Deposit account	£4,725.14
Unity Trust Bank Instant Access account	£102,856.48
Unity Trust Bank FT12 account	£85,000.00
Redwood Bank account	£235,000.00
Hinckley & Rugby Building Society	£45,000.00
Total cash & short term investments	£494,743.56
Less earmarked reserves	£420,330.68
Plus recoverable VAT	£7,545.27
General Reserve	£81,957.97
Total FY2024-25 expenditure	£240,055.12
Average Monthly expenditure	£20,004.59
Total projected Reserves as at 31.03.25	£81,957.97
Divided by the average Monthly expenditure	£20,004.59
Total projected Retained General Reserves as at 31.03.25	4.09 months

The projected level of the Council's General Reserve as at the 31st of March 2025 is approximately four months (4.1) months based on the average monthly level of expenditure during the 2024-25 financial year. The Chartered Institute of Public Finance & Accountancy (CIPFA) recommends that Councils of Goring on Thames Parish Council profile retain between three and twelve months General Reserve based on the average prior year monthly rate of expenditure. The Council's projected Reserves sit at the lower level of this range level.

Finally, in this area of review, we have checked & verified the content of the Variance Report prepared by the Clerk & RFO in respect of the 2024-25 financial year and note that there are no matters requiring further explanation of investigation.

Conclusion

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

Outcome – Internal Control Objective 'D'

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 to ensure that all income due to the Council is identified, invoiced accordingly, and recovered within an appropriate time scale. To meet the above objectives, we have: -

Noted that in addition to the Precept the Council receives supplementary income from the following sources:



Non-Precept income (net)

The total non-Precept net income received during the 2024-25 financial year was: £177,249.85.



Whitehills Burial Ground

The Council received cemetery fees in the amount of £96,342.68.



Whitehills Memorials

The Council received memorial fees in the amount of £3,421.78.



VAT

The Council received VAT refunds in the amount of £13,159.68.



Property Income

The Council received Property income in the amount of £11,373.50.



Community Centre Car Park

The Council received Community Centre Car Park fees in the amount of £9,014.08.



Bank Interest

The Council received Bank Interest in the amount of £4,985.33 on all interest bearing accounts.



Grants & Donations

The Council received Grants & Donations in the amount of £3,120.00



Gardiner Water

The Council received Water income in the amount of £2,662.16



Miscellaneous





The Council received Miscellaneous income in the amount of £920.64.



Events

The Council received Events income in the amount of £3,120.00.

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 2024-25 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 Registered 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 in detail:

Sports Clubs





We have reviewed the sales invoices and receipts for the period of the 1st of April 2024 to the 31st of March 2025 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 2025 was extremely low.

Car Park

We have reviewed the car park sales invoices and receipts for the period of the 1st of April 2024 to the 31st of March 2025 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.

Burial and Interment fees

We have reviewed the interment fees and burial records for the Months of April, September and December 2024 and March 2025, 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

We have checked and verified the receipt of income, to bank, for the months of April, June and September 2024 and March 2025.

Conclusions

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

Outcome - Internal Control Objective 'E'

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 Clerk & RFO has certified that the Council did not operate a Petty Cash system during the 2024-25 financial year from the 01st of April 2024 to the 31st of March 2025.

Conclusions

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







Outcome - Internal Control Objective 'F'




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.'

The objective in this area of review is to ensure that the Council is appropriately observing legislation with regard to the Employee Rights Act 1998 and the requirements of HMRC legislation as regards the deduction and payment of income tax and NI contributions, together with meeting the requirements of the LGPS. To meet the above objectives, we have: -

-  Noted that during the 2024-25 financial year from the 01st of April 2024 to the 31st of March 2025 the Council employed five persons: the Clerk & RFO, Assistant Clerk, Burial Ground Clerk, Facilities Assistant and the Litter Picker & Cleaner;
-  Noted that all employees are in receipt of a formal contract of employment which have been checked and verified with no matters arising;
-  Noted that all employees with the exception of the Litter Picker & Cleaner are salaried against the NJC Scale Point system;
-  Noted that the Payroll is managed in-house, by the Clerk & RFO, using the HMRC PAYE tools real-time reporting system;
-  Noted that all employees are required to complete a timesheet to confirm their hours of work;
-  Noted that the Council is enrolled in the South Oxfordshire District Council Local Government Pension Scheme;

-  Checked and verified the annual payroll from the 1st of April 2024 to the 31st of March 2025 with reference to the HMRC PAYE Tools reports provided by the Clerk & RFO to ensure that only direct staff costs have been recorded against Box 4 of the Annual Return;
-  Checked and verified the gross salaries paid to individuals for August 2024 with reference to the Approved Establishment List of staff salaries for the 2024-25 financial year (provided by the Clerk & RFO) and timesheets for that month; and,
-  Checked and verified the detail of the net salary and third-party payments of PAYE / NI and Pension contributions for August 2024 by reference to payslips and payroll summary reports and the subsequent payments issued.

Conclusions

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

Outcome - Internal Control Objective 'G'

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 has prepared and maintains a register of its stock of land, buildings, vehicles, furniture and equipment required by the JPAG Practitioners' Guide.

The Council maintains its Fixed Asset Register in its Scribe accounting software which is compliant with the requirements of the JPAG Practitioner's Guide 2024.

Without conducting a physical examination of the Council's Assets, we are reliant on the Clerk & RFO's assertion as to the accuracy of information contained on the Register, in line with in-year acquisitions and disposals, which declares a Fixed Asset Value of £629,937.17 (£609,981 Prior-year) with no in year acquisitions or disposals.

Conclusion

There are no matters arising in this area of review warranting formal comment or recommendation. However, we draw the Clerk & RFO and Member's attention to the fact that during the audit, Scribe produced two Fixed Asset Reports, one Adobe PDF and one Microsoft Excel which recorded different values. This matter was resolved with the Clerk & RFO.

Outcome - Internal Control Objective 'H'



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.

To meet the above objectives, we have:

-  Noted that the Clerk & RFO reconciles all the Council's financial accounts, in Scribe, on a monthly basis, and presented for Members' scrutiny & Approval at each Finance Committee meeting; and,
-  Checked and verified the Bank Reconciliations on the Council's accounts for the 2024-25 financial year for the months of April, September and December 2024 and March 2025 to the 31st of March 2025 with no issues arising.

Conclusion

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

Outcome - Internal Control Objective 'I'

Substantial Assurance:

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 & where appropriate debtors and creditors were properly recorded.'











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

The Council's accounts are recorded and maintained in the Scribe accounting software package. We have examined and consider the combined reports reflect the full-year's transactions as recorded therein.

The Council's Scribe accounting software has been used to maintain and manage the Council's financial accounts during the 2024-25 financial year and to produce the following working reports, which have all been checked and verified from the 01st of April 2024 to the 31st of March 2025 with reference to prime documentation:

Financial records

Scribe reports

 Scribe Cashbook	 Fixed Asset Register & report
 Budget Vs Actual report	 Earmarked Reserves report
 Monthly Bank reconciliation report	 Year-end reconciliation report
 Annual VAT reclaim report	 Year-end Variance Report
 Income & Expenditure report	 Annual Accounting Statements

Noting the issues that we have recorded earlier in this report, containing the 'ghost VAT recoverable balance' requiring correction, we have checked and verified the Closing Balance for the 2023-24 financial year, as at the 31st of March 2024 against the Opening Trial Balance for the 2024-25 financial year as at the 1st of April 2024 ensuring that the cashbooks remained in balance, with no matters arising.

We have checked and verified the Closing Balance for the 2024-25 financial year with reference to prime documentation including the Council's Bank and Building Society Statements as at the 31st of March 2025.

Further, we checked and verified the totality of its Scribe financial reports from the 01st of April 2024 to the 31st of March 2025 with reference to the supporting prime documentation, i.e. electronic copies of the bank statements, payment documents, receipt advices and the Council's published Minutes.

Conclusion

There are no matters arising in this area of review warranting formal comment or recommendation, other than to reiterate the need to correct the inaccurate 'VAT recoverable balance' adjusting the FY2024-25 Annual Return accordingly.

Outcome - Internal Control Objective 'J'

Substantial Assurance

Internal control objective 'K'

'If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2023-24 AGAR tick "not covered").*'

The objective in this area of review is to ensure that the Council, if it certified itself as exempt from a Limited Assurance review in 2023/24, met the exemption criteria and correctly declared itself exempt.

The Council did not declare itself as exempt from Limited Assurance review in 2023-24.

Conclusions

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

Outcome - Internal Control Objective 'K'

Substantial Assurance









Internal control objective '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.'

The objective in this area of review is to ensure that the Council has met its statutory requirements to publish all required documentation on its official website in accordance with the relevant legislation in place at the time of the audit.

The Council maintains its official website on a JSEC approved server, under the domain <https://www.goringparishcouncil.gov.uk/>. The Clerk & RFO and Members have dedicated email addresses.

The following information is published on the website:

-  Agenda and Minutes including all recorded Appendices since 2016;
-  Annual Accounts, AGAR and Audit documentation since 2011;
-  Members Details including a hyperlink to the Members Register of Interests;
-  Notice for the Exercise of Public Rights since 2016;
-  Notice of Conclusion of Audit since 2016;
-  Standing Orders & Financial Regulations;
-  Policy documents including basic GDPR documentation;
-  Information about the Council's property including the Burial Ground;

-  Planning Applications;
-  Working Groups;
-  Liaison responsibilities;
-  Village services and facilities;
-  News and Community information; and,
-  Contact details.

The Council's official website is, as far as can be ascertained, compliant with current Accessibility Legislation and the Council is registered as a Data Custodian with the Information Commissioner's Office.

Conclusions

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

Outcome - Internal Control Objective 'L'

Substantial Assurance: Best Practice recommendations have been made in section 9 of this report.

Internal control objective 'M'




'In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approve minutes confirming the dates set).'

The objective in this area of review is to ensure that the Council has met its statutory requirements to establish and publish the Notice for the Exercise of Public Rights properly, and for the correct period of time.

The Clerk & RFO has certified that Goring on Thames Parish Council posted the Notice for the Exercise of Public rights for the 2023-24 financial year AGAR and Accounts on the Council's noticeboards and website. The Notice remains posted on the Council's official website and can be accessed by clicking on the link: [Notice of the Period for the Exercise of Public Rights FY2023-24](#)

The published Minutes of the Annual Parish Council Meeting of the 10th of June 2024 record that the Notice of the Period for the Exercise of Public Rights was Approved and Resolved under Minute reference 24.07.14.7 as follows:

NOTICE OF THE PERIOD OF THE EXERCISE OF PUBLIC RIGHTS FY2023-24

 Date of Announcement	: 10 th of June 2024
 Commencement date	: 17 th of June 2024
 Conclusion date	: 26 th of July 2024

The period for the Exercise of Public Rights was properly established for the statutorily required period of thirty (30) working days, including the first ten (10) working days in July.

Conclusions

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

Outcome - Internal Control Objective 'M'**Substantial Assurance****Internal control objective 'N'**

'the authority has complied with the publication requirements for the 2023/24 AGAR (see AGAR Page 1 Guidance Notes).'

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, the Annual Governance and Accountability Return (AGAR) including the Annual Independent Internal Audit report on its official website and its Noticeboards where such are in place.

The Clerk & RFO and Members Received and Noted the Notice of Conclusion of Audit for the FY2023-24 AGAR return at the 23rd of September 2024 Ordinary Parish Council meeting under Minute reference 24.26.14. The Notice of conclusion of Audit is published on the Council's official website and can be accessed by clicking on the link: [Notice of Conclusion of Audit FY2023-24](#)

Conclusions

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

Outcome - Internal Control Objective 'N'**Substantial Assurance**

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 does not act as the sole trustee of any Charitable Trust or Trust fund.

Conclusions

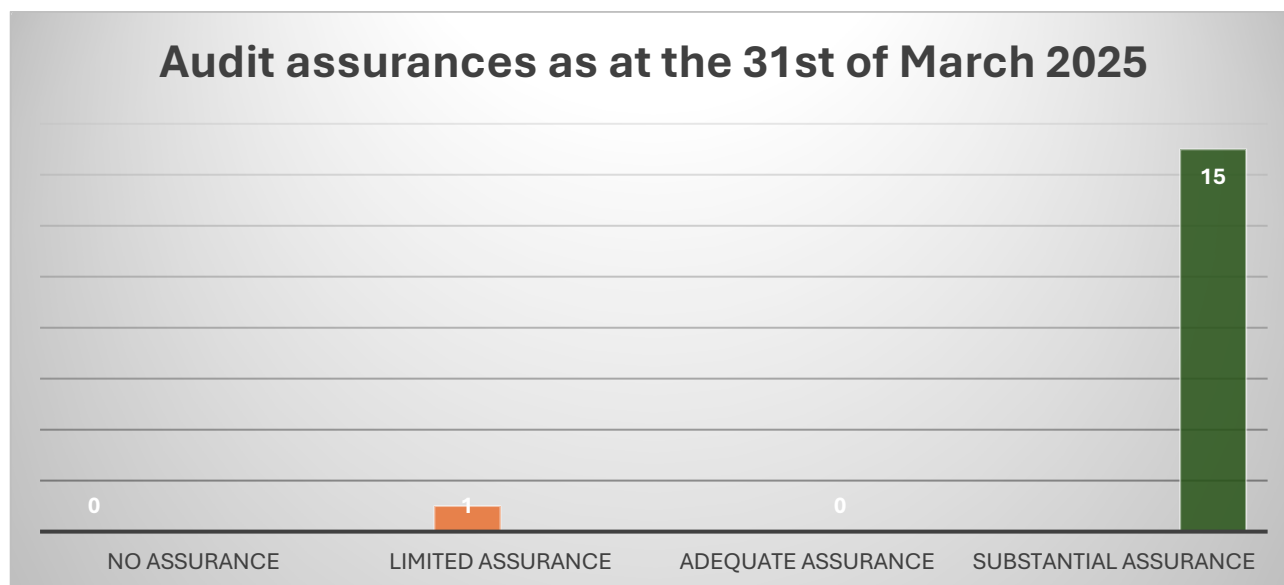
There are no matters arising in this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'O'

Substantial Assurance

Assurance review

During the year-end internal audit for the 2024-25 financial year, we have undertaken 511 separate audit tests, providing twenty-seven separate assurances in Corporate Governance and the fifteen areas of review which correspond to the Internal Control objectives contained within the Annual Return: 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.

Issues identified during the 2024-25 year-end audit

Corporate Governance

Best Practice recommendation

1) There is clear evidence that the Council pays close attention to its Corporate Governance and can demonstrate a well-developed and wide portfolio of Policy Documents, however, other than a Privacy Notice, the Council does not hold a formal suite of General Data Protection Regulation Policies.

Over the next two years the Government will be increasingly focused on the proper administration of IT, Cyber Security and Data Protection. A primary aspect of this will be to ensure that all Council's have proper policies and procedures in place to manage all aspects of the Council's physical and digital records safety and securely.

Recommendation

(a) The Clerk & RFO should ensure that an appropriate suite of GDPR Documentation is drafted which is reasonable and proportionate for the Council's needs.

2) It is our understanding that over the next two years the Government will be increasingly focused on Council's IT infrastructure and Cyber Security to ensure that all Councils have a proportionate and robust operational platform and business continuity plans in place. We have noted that the Council already has a .gov.uk domain and that all Councillors have a dedicated 'name@goringparishcouncil.gov.uk' email address.

Recommendation

(a) We recommend that the Clerk & RFO and Council Members give serious consideration to developing a rolling IT Strategy, to include its hardware infrastructure, software ecosystem and security systems including measures against malware, hacking and virus etc., It is likely that in future all councils will be required to achieve Government Cyber Essentials Security accreditation details of which may be found at: <https://www.ncsc.gov.uk/cyberessentials/overview>. We suggest that the Clerk & RFO and Members consider establishing a working group to undertake this programme.

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.'

Outcome: Limited Assurance

2) The total VAT recoverable for the 2024-25 financial year is (Q1 -Q4 2024-25) £26,144.38 as confirmed on the VAT returns and by the whole year VAT report with a Q4 balance of £7,545.27 of VAT Recoverable year-end debtor.

This number is not reflected, however, in the year-end Balance Sheet for the year which records a year-end reclaim amount of £31,629.81 rather than the verified £7,545.27 Q4 VAT reclaim, creating an inaccurate and unexplained variance of £24,084.54 being carried forward as a creditor for the financial year and is skewing the 'Balances carried forward' figure in Box 7 of the Annual Return.

For the avoidance of doubt, no incorrect VAT reclaims have been made against HMRC. This error is a systemic technical error which has occurred due to the way that VAT has been managed within Scribe.

I am advised by the Clerk & RFO that attempts were made to correct this issue, with Scribe Technical Support by amending prior year accounts which had been fully audited and signed off by the External Auditors. Please note that this is not the correct method as fully Audited and published accounts may not be amended.

The correct method of rectifying this issue is firstly to identify what has caused the £24,084.54 discrepancy and then to make the appropriate restatement in the current year AGAR Accounting Statement. A detailed, formal explanation of all corrections being provided to the External Auditors. This matter has been discussed with the Clerk & RFO in detail.

We have noted that the Q4 VAT return in the correct amount of £7,545.27 was submitted on the 8th of April 2024. Please note that as I have discussed with the Clerk & RFO, Chairwoman and Vice-Chairman any amendment to VAT, should such every be required, must be made in the current period as VAT is managed in real-time.

RECOMMENDATION

(a) I We recommend that the Clerk & RFO liaises with Scribe to correct the over statement of the 'VAT Recoverable', prior to the Accounting Statements being produced for the 2024-25 financial year, to ensure that the correct Balances are carried forward into the 2025-26 financial year, with any necessary restatement of the prior year closing balance restated.

Finally, the reasons for Scribe returning this erroneous 'VAT Recoverable' value must be identified to ensure that this situation does not arise again.

Internal control objective '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.'

Outcome: Substantial Assurance

3) Noted that the Council has basic General Data Protection Regulation (GDPR) / Data Protection documentation in place, however, these documents could be strengthened.

BEST PRACTICE RECOMMENDATIONS

(a) As a public authority, which exchanges emails and other communications, with members of the public, and which is required to retain a wide range of documentation in hard copy and electronically the Council is required to have a reasonable and proportionate General Data Protection Regulation policy, (GDPR) Data Protection Policy and associated Internal Controls in place.

We strongly encourage the Clerk & RFO to draft an appropriate suite of GDPR and Data Protection policies for Scrutiny and onward Approval by Council Members. Further, a Document Retention policy should be drafted and maintained by the Clerk & RFO to ensure that all council documentation, either electronic or hard copy are secured and maintained appropriately for the correct period of time.

(b) The Council has no Cyber Security policy or IT resilience strategy in place. Whilst this is not a current requirement, we understand that it is likely to become so. In today's increasingly digital world, it is critical that all Council's address this matter in a reasonable and proportionate manner.

The UK Government is increasingly focused on cyber security and will be bringing new legislation which will require a more stringent approach to this field to all government bodies. We strongly encourage the Clerk & RFO in post and the Council Members to work towards Cyber Essentials Certification during the 2025-26 financial year, as we are advised that this will become a requirement for all Councils in the future.

Confirmation of independence and Quality Assurance

During the 2024-25 financial year to the 31st of March 2025, 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 for the 2024-25 financial year, conducted remotely at our offices on the 25th of April 2025 with further work carried out on the 8th and 9th of May, was carried out in accordance with Goring on Thames Parish Council's needs and planned coverage as reviewed with the Clerk & RFO Mrs Sarah Edmunds.

Based on the findings in the areas examined, the internal audit conclusions are summarised in the main body of this report, which corresponds to the Internal Control Objectives table contained within the FY2024-25 Annual Return's Annual Independent Internal Audit Report, which has been duly authorised, with the following findings:

Internal Audit Performance

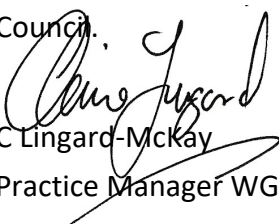
The following performance indicators are maintained to monitor effective service delivery & quality:

Annual performance indicators			
Aspect of service	Interim 2024-25 (Actual %)		YE 2024-25 (Actual %)
Internal Audit plan delivered	N/A	➔	100%
Positive customer responses to quality appraisal questionnaire			N/A
Compliant with the Public Sector Internal Audit Standards	N/A	↔	100%

Acknowledgements

We would like to take this opportunity to thank the Clerk & RFO of Goring on Thames Parish Council, Mrs Sarah Edmunds for her assistance in performing the Independent Internal Audit for the 2024-25 financial year which was conducted onsite with subsequent work being completed at our offices. We are grateful for content and quality of the documentation and the responses that have been supplied to our supplementary questions.

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


C Lingard-McKay
Practice Manager WGW online internal audit