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Our ref: 979/1871064

18 September 2025

Mrs S Edmunds
Goring-on-Thames Parish Council
Gardiner Pavillion
Upper Red Cross Road
Goring
Oxfordshire
RG8 9BD

Dear Clerk

Annual Governance and Accountability Return for the Year ended 31 March 2025

Please find enclosed the signed External Audit Report to accompany your Annual Governance and Accountability Return for the year ended 31 March 2025.

We also enclose a note of our charges based on the fixed rate audit fee as set by the Smaller Authorities' Audit Appointments Ltd.

Authorities who have not claimed exemption
Regulation 13 of the Accounts and Audit Regulations 2015 stipulate that Authorities, who are not inactive Authorities, must publish the following (including on the Authority's website):

(a) The audited version(s) of the Statement of Accounts and Annual Governance Statement
(b) The auditor's certificate and opinion
(c) Any public interest report or other recommendation of the auditor.
(d) A form of Notice of Conclusion of Annual Audit

We draw your attention to the following points.

- Per the internal auditors report, the Internal Auditor answered 'Not covered' to control objective F which suggests that the council does not operate a petty cash system and so referencing petty cash (even as a nil balance) on the bank reconciliation seems unnecessary. We would suggest the reconciliation schedule is updated to remove it if the council do not operate such a system.

- Although we have been provided with a minute reference as an example of recording a review of a bank reconciliation, it is not clear from wording of the minute that a review took place. Going forwards the council should ensure that the minute is clear on what actions have been completed including information such as who performed the check, what the check entails and whether the reconciliation is approved. It would also be advisable for that person to sign and date the reconciliation to support the minute.

A template Notice of Conclusion of Audit form is available in the useful documents section on our website using the following link https://www.moore.co.uk/sectors/public-sector/smaller-authorities.

The notice must also state that an elector may inspect those documents at all reasonable times and without payment. The address and times when this inspection may be carried out must also be given.

Yours sincerely

Moore

Moore

Encs.

Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Goring On Thames Parish Council**

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- *summarises the accounting records for the year ended* 31 *March* 2025; *and*
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

2 External auditor limited assurance opinion 2024/25

Except for the matters reported below on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with the Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

On review of the information provided by the council and internal auditor it has been brought to our attention that there are errors in the figures on Section 2 of the AGAR for both the current year and comparative year caused by an issue with the accounting software used. As a result of this we would have expected a 'no' response to assertion 1. When preparing the 2025/26 AGAR the 2025 figures should reflect the corrected amounts, and be marked 'restated' to draw it to attention of the reader.

Other matters not affecting our opinion which we draw to the attention of the authority:

The Internal Auditor has provided a 'yes' response at control objective K on their report. This suggests that the council correctly claimed exemption from audit in the previous (2023/24) year. As the council was not exempt and did not claim exemption, the answer to this control objective should have been 'not covered'.

The Internal Auditor has provided a 'not applicable' response at control objective O on the Annual Internal Audit Report which relates to whether the council met its responsibilities as a trustee. We expected this control objective to be covered by the internal auditor and answered 'yes' or 'no' to confirm whether the council met the responsibilities as it is a sole trustee of Recreation Ground (Charity no. 304305), The Goring Recreation Ground Or Public Open Space (Charity no. 304306) and Bourdillon Memorial Recreation Ground (Charity no. 304307).

Boxes 1-6 of Section 2 of the AGAR do not arithmetically add down to box 7 by £1 when summed. When rounding the numbers for the return care should be taken to ensure boxes 1-6 sum to box 7 in accordance with Paragraph 2.19 of JPAG Practitioners' Guide 2024 and that box 7 agrees or reconciles to box 8 as is required per Paragraph 2.23 of JPAG Practitioners' Guide 2024.

Insufficient information was provided with the initial supporting data submitted for review with regards to significant variances, we were able to obtain the second page from the website. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.

3 External auditor certificate 2024/25

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

External Auditor Name	External Auditor Signature	Date
MOORE	Moore	14/09/2025