Goring on Thames Parish Council

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

Year-end
Internal Audit Report
2025-26 financial year

GORING-ON-THAMES PARISH COUNCIL

Claire Lingard-McKay

Working the Greener Way - Online

WGW

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1. 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 April 2017 [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.

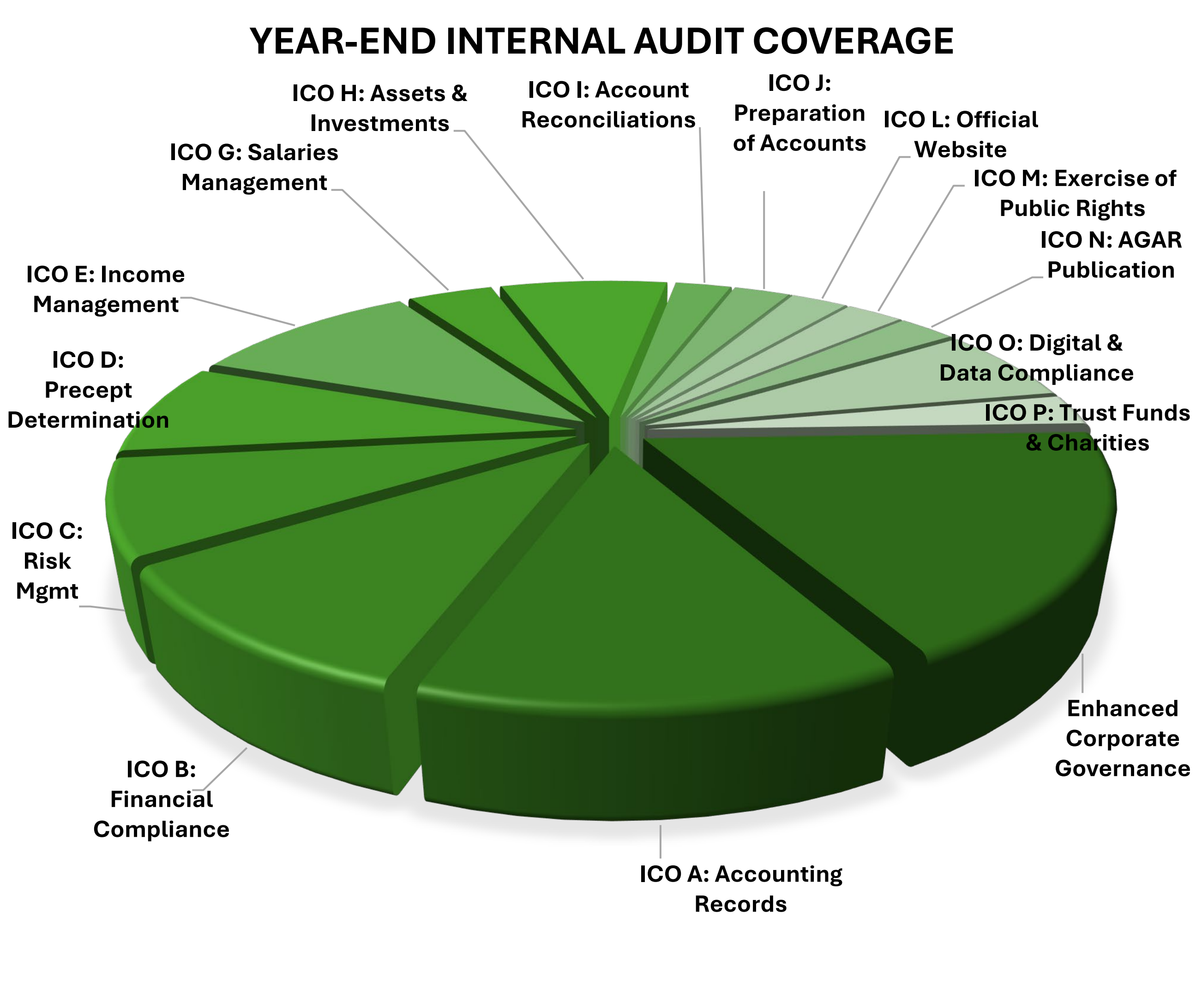
2. Internal audit coverage

The annual Internal Audit plan was prepared to take account of the unique characteristics and relative risks of Goring 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 seventeen 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 2025-26 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 seventeen areas of review, which correspond to the sixteen Internal Control objectives contained within the Annual Governance & Accountability Return: Annual Internal Audit Report, and an enhanced review of Corporate Governance during the 2025-26 financial year to the 31st of March 2026.



3. 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, remotely on the 20th, 24th and 27th of April, the 6th of May and the 6th of June 2026, 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 conducted with the Clerk & RFO;
- The responses of the Council to prior year's internal audit 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 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 Parish Council's Internal Control Ecosystem.

In my opinion, Goring Parish Council's framework of governance, risk management and management control has 'Substantial 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: FY2025-26 action plan' of this Internal Audit Report.

4. 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.

5. 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 15th 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:	2846
Current precept:	£199,586 for the 2025-26 financial year
External Auditor's report:	The Council received a 'Unqualified' External Auditor's report (Moore)for the 2024-25 financial year dated the 14th of September 2025.
Official website:	The Council maintains a free to access website on a secure server, published at https://www.goringparishcouncil.gov.uk/

- We note that the Council was not exempt from Limited Assurance Review during the 2024-25 financial year and is not exempt from Limited Assurance Review during the 2025-26 financial year;
- We note that the Council correctly Approved and Published its Notice for the Exercise of Public rights for the 2024-25 financial year;
- We note that the Council correctly Received, Noted and Published the External Auditor's (Moore) Report and Certificate and the corresponding Notice of Conclusion of audit for the 2024-25 financial year;
- We note that the Council correctly Published the Internal Auditor's AGAR Annual Internal Audit Report for the 2024-25 financial year on its official website; and,
- We note that the Council properly maintains its Members Register of Interests. This may be accessed from the Council's official website, via a hyperlink located on each of the Councillor's profiles, which takes the user through to the record published on the Principal Authority: Wiltshire Council's website where the digital register is maintained

Conclusion

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

Outcome - Corporate Governance

Substantial Assurance:

7. 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 95 Day Business Savings Account
- Hinkley & Rugby Building Society Account

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

- Checked & verified that the closing balance for the 2024-25 financial year was correctly carried forward for the 2025-26 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, June September and December 2025 and March 2026;
- Checked & verified inter account transfers between all accounts for the months of April, September, June and December 2025 and March 2026;
- 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, June, September and December 2025 and March 2026;
- 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 2025-26 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 2025-26 financial year from the 01st of April 2025 to the 31st of March 2026 the Council had no loans owed either by it, or to it.

Credit and Debit cards

The Clerk & RFO has Certified that during the 2025-26 financial year from the 01st of April 2025 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 employs 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 2025-26 financial year from the 1st of April 2025 to the 31st of March 2026. The tender was in relation to the redevelopment of the Gardiner Playground. The Tender was properly published on the Government's Find a Tender 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 27th of December 2025 Parish Council meeting under Minute reference 25.37.6.2. 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 2025 to the 31st of March 2026 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, June, September and December 2025 and March 2026 including all inter-bank transfers with no matters arising;

- Conducted payment document review process for the 2025-26 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 fifteenth payment irrespective of value recorded on the Scribe cashbook.

  A total of forty-two (42) payments were examined, with a total value of £364,954.14 and representing 72% of all non-payroll related payments made during the 2025-26 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 2024-25 financial year and each quarterly VAT reclaim made during the 2025-26 financial year.

- 31.03.25 FY2024-25 Q4 VAT reclaim received in the amount of £7,545.27 (14.04.25)
- 30.06.25 Q1 VAT reclaim received in the amount of £7,489.37 (04.08.25)
- 30.09.25 Q2 VAT reclaim received in the amount of £55,665.32 (10.10.25)
- 31.12.25 Q3 VAT reclaim received in the amount of £7,876.04 (05.02.25)
- 31.03.26 FY2025-26 Q4 VAT reclaim submitted in the amount of £3,037.29

The total VAT recoverable for the 2025-26 financial year is (Q1 -Q4 2025-26) £74,068.02 as confirmed on the VAT returns and by the whole year VAT report with a Q4 balance of £3,037.29 of VAT recoverable year-end debtor. This value is correctly reflected in the year-end Balance Sheet.

Conclusion

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

Outcome - Internal Control Objective 'B'

Substantial Assurance

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 both a Health & Safety Policy and a General Risk Management Policy. These documents were most recently Readopted at the 14th of April 2025 Ordinary Parish Council meeting: The Health & Safety Policy under Minute reference 24.74.4.1 and the General Risk Management Policy under Minute reference 24.74.4.2;
- Noted that the Council Readopted its Financial Risk Register at the 12th of May 2025 Annual Parish Council Meeting under Minute reference 25.01.23.2 Appendix Z to the Minutes;
- Noted that the Council's currently adopted Health & Safety and Risk Management Policies are published on its official website under the policies section;
- Noted that the Council undertakes Risk Assessments for special events and 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 2025 to the 30th of September 2026. Key features of the Cover provided are as follows:

• Public Liability	£10 million
• Employers Liability	£10 million
• Trustees & Management Liability	£500 thousand
• Fidelity Guarantee	£500 thousand
• Legal Expenses	£250 thousand
• Money	£250 thousand
• Crisis Management	£ 25 thousand
• Business Interruption	£ 10 thousand
• Personal Accident	£ 10 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
- Football Pitches
- Pavilion
- Car Park

Rectory Garden
- Benches
- Flagpole

Gardiner Recreation Ground

- Play area
- Bowls/Croquet Green
- Cricket Pitch
- Pavilion

Bourdillon Field

- Play Area
- Basketball Hoop

Ferry Lane Space

- Benches

Grassed area (on approach to the River Thames)

Whitehill Burial Ground

- Benches
- Green space (used as a pathway to national trails etc).

- Noted that all Council playground inspections both the Bourdillon Field and Gardiner playgrounds are recorded using the inspection form drafted by the Clerk & RFO;
- One of the staff members holds a Certified Playground Inspector's certificate, and they conduct the play area inspections on weekly basis;
- The staff member 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 Play Inspection Company undertook the Post-installation report on the new Bourdillon Field Playground;
- Noted that the Play Inspection Company undertakes the annual independent playground & recreation area inspections on behalf of the council;
- Noted through our Review of Minutes that there is clear evidence that both the internal and external Playground Inspection 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).

Conclusion

There are no matters arising from 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 2026-27 financial year;
- The Clerk& RFO produces the forward budget report from Scribe and breaks this down into committee reports in Excel. Each committee has input into the budget and gives their feedback via the Finance Committee which reviews, incorporates and then submits a revised budget to the Full Council for Members' consideration;
- We note that the Budget and Precept for the 2026-27 financial year was Resolved during the 8th of December 2025 Parish Council meeting. The Budget was approved under Minute reference 25.39.10.1 and the Precept in the amount of £238,846 under Minute reference 25.39.10.2, representing an equivalent charge of £133.27 on a Band 'D' property;
- 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 2026:

	£
TSB Current account	16,550.28
TSB Deposit account	5,051.34
Unity Trust Bank Instant Access account	101,126.25
Unity Trust Bank FT12 account	85,000.00
Redwood Bank account	120,000.00
Hinckley & Rugby Building Society	65,000.00
Total cash & short term investments	**557,727.87**
Less earmarked reserves	444,133.58
Less Liabilities	2,028
Plus recoverable VAT	3,037.29
General Reserve	**£114,603.58**

Total FY2025-26 expenditure	£246,654.36
Average Monthly expenditure	**£20,554.53**
Total Retained General Reserve as at 31.03.26	£114,603.58
Divided by the average Monthly expenditure	£20,554.53
Total Retained General Reserves expressed in months	**4.58 months**

The projected level of the Council's General Reserve as at the 31st of March 2026 is approximately five months (4.6) months based on the average monthly level of expenditure during the 2025-26 financial year. The Chartered Institute of Public Finance & Accountancy (CiPFA) recommends that Councils of Goring on Thames Parish Council profile retain between three and six months General Reserve based on the average prior year monthly rate of expenditure. The Council's projected Reserves sit comfortably within this range.

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 2025-26 financial year and note that there are no matters requiring further explanation of investigation.

Conclusion

There are no matters arising from 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 2025-26 financial year Precept, in the amount of £199,586.00, the Council receives supplementary income from the following sources:

- **Non-Precept income (net)**
  The total non-Precept net income received during the 2025-26 financial year was: £331,444.75.
- **Whitehills Burial Ground**
  The Council received cemetery fees in the amount of £13,542.00.
- **Whitehills Memorials**
  The Council received memorial fees in the amount of £1,669.00.
- **VAT**
  The Council received VAT refunds in the amount of £78,576.00.
- **Property Income**
  The Council received Property income in the amount of £8,907.33.
- **Community Centre Car Park**
  The Council received Community Centre Car Park fees in the amount of £8,646.00
- **Bank Interest**
  The Council received Bank Interest in the amount of £14,594.10.
- **Grants & Donations**
  The Council received Grants & Donations in the amount of £203,129.00.
- **CIL Receipts**
  The Council received CIL Receipts in the amount of £83,258.60. (*Not recorded separately in I&E Account*).
- **Miscellaneous**
  The Council received Miscellaneous income in the amount of £1,223.78.
- **Events**
  The Council received Events income in the amount of £152.00.

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 2025-26 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 2025 to the 31st of March 2026 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 2026 was extremely low.

Car Park

We have reviewed the car park sales invoices and receipts for the period of the 1st of April 2025 to the 31st of March 2026 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.

We note that there is one debt incurred during the 2025-26 financial year which may be written off by the Council. This matter will be Resolved during the 2025-26 financial year.

Burial and Interment fees

We have reviewed the interment fees and burial records for the Months of April, June, September and December 2025 and March 2026, 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 and December 2025 and March 2026.

Conclusions

There are no matters arising from 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 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.

The Clerk & RFO has advised us that the Council does not operate a Petty Cash System with all incidental expenditure reclaimed by a formal Expense Claim.

The Council does not hold any other Cash Float System, with any amounts of cash received in relation to events being banked as soon as is practicably possible.

Conclusion

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

Outcome - Internal Control Objective 'F'

Not Applicable

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 2025-26 financial year from the 01st of April 2025 to the 31st of March 2026 the Council employed five persons: the Clerk & RFO, Assistant Clerk, Facilities Assistant and the Litter Picker & Cleaner. A previous Councillor acted as the Deputy Clerk & Burial Ground Clerk on a voluntary basis;
- 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 2025 to the 31st of March 2026 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 September 2025 with reference to the Approved Establishment List of staff salaries for the 202-26 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 September 2025 by reference to payslips and payroll summary reports and the subsequent payments issued.

Conclusions

There are no matters arising from 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 SAPPP Practitioners' Guide 2025.

The Council maintains its Fixed Asset Register in its Scribe accounting software.

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. We have noted that the correct Fixed Asset Value is £824,171.69 *(£629,937.17 Prior-year) and it is this value which should be recorded on the Council's AGAR Accounting Statements. We have noted that the Scribe Fixed Asset Register records a* £5.00 difference due to, as the Clerk & RFO describes it, a "rogue historic £5.00 difference" which is travelling right in the Scribe Fixed Asset Report.

Conclusion & Recommendation

It should be noted that it is challenging to agree the value of the Scribe Fixed Asset Register as there is no straightforward way to review in-year acquisitions and disposals. During this year's Internal Audit there was an initial difference of £225.33 identified with the 31st of March 2026 when additions and disposals applied to the Closing Balance FY2024-25 / Opening Balance FY2025-26. The Clerk & RFO reviewed this, provided a satisfactory explanation, and updated the Fixed Asset Register. However, the register remains out of balance, as described above.

R.1 The Clerk & RFO should monitor the Fixed Asset Register throughout each financial year, on at least a quarterly basis, to ensure that the Register remains in balance with in-year acquisitions and disposals applied.

R.2 The "rogue historic £5.00 difference" should be corrected as soon as practicably possible with the assistance of the Scribe support team if required.

R.3 The correct Fixed Asset Register Value of £824,171.69 must be recorded in the FY2025-26 AGAR Accounting Statements.

Outcome - Internal Control Objective 'H'

Adequate 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 2025-26 financial year for the months of April, June, September and December 2025 and March 2026 to the 31st of March 2026 with no issues arising.

Conclusion

There are no matters arising from 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 2026-25 financial year and to produce the following working reports, which have all been checked and verified from the 01st of April 2025 to the 31st of March 2026 with reference to prime documentation:

Financial records
Scribe reports

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

We have checked and verified the Closing Balance for the 2024-25 financial year, as at the 31st of March 2025 against the Opening Trial Balance for the 2025-26 financial year as at the 1st of April 2025 ensuring that the cashbooks remained in balance, with no matters arising.

We have checked and verified the Closing Balance for the 2025-26 financial year with reference to prime documentation including the Council's Bank and Building Society Statements as at the 31st of March 2026.

Further, we checked and verified the totality of its Scribe financial reports from the 01st of April 2025 to the 31st of March 2026 with reference to the supporting prime documentation, i.e. electronic copies of the bank statements, payment documents, remittance advices and the Council's published Minutes.

Conclusion

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

Outcome - Internal Control Objective 'J'

Substantial Assurance

Internal control objective 'K'

'If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2024-25 AGAR tick "not covered")*.'

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 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 to a limited assurance review of its 2024-25 Annual Governance and Accountability Return (AGAR) as required by statute.

Conclusion

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

Outcome - Internal Control Objective 'K'

Not Applicable

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.

Conclusion

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

Outcome - Internal Control Objective 'L'

Substantial Assurance:

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 2024-25 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 2024-25 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 FY2024-25

The published Minutes of the Annual Parish Council Meeting of the 9th of June 2025 record that the Notice of the Period for the Exercise of Public Rights was Approved and Resolved under Minute reference 25.10.09.6 as follows:

NOTICE OF THE PERIOD OF THE EXERCISE OF PUBLIC RIGHTS FY2024-25

- Date of Announcement : 20th of June 2025
- Commencement date : 23rd of June 2025
- Conclusion date : 01st of August 2025

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 2024/25 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 FY2024-25 AGAR return at the 13th of October 2025 Ordinary Parish Council meeting under Minute reference 25.29.14. 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 FY2024-25

Conclusion

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

Outcome - Internal Control Objective 'N'

Substantial Assurance

Internal control objective 'O'

The authority has complied with laws, regulations and proper practices relating to digital and data compliance.

The objective in this area of review is to ensure compliance with data protection regulations for, smaller authorities: That the Council has appointed a Data Protection officer to oversee data protection and ensure compliance with GDPR, to conduct regular data audits to identify what personal data is held, how it is used and make sure it is processed lawfully, to implement a Data Protection policy on data handling, storage and sharing, to provide regular training to ensure all staff and members are trained on data protection principles and practices and to ensure that the Council's data is secured using appropriate technical and organisational measures to protect personal data from breaches.

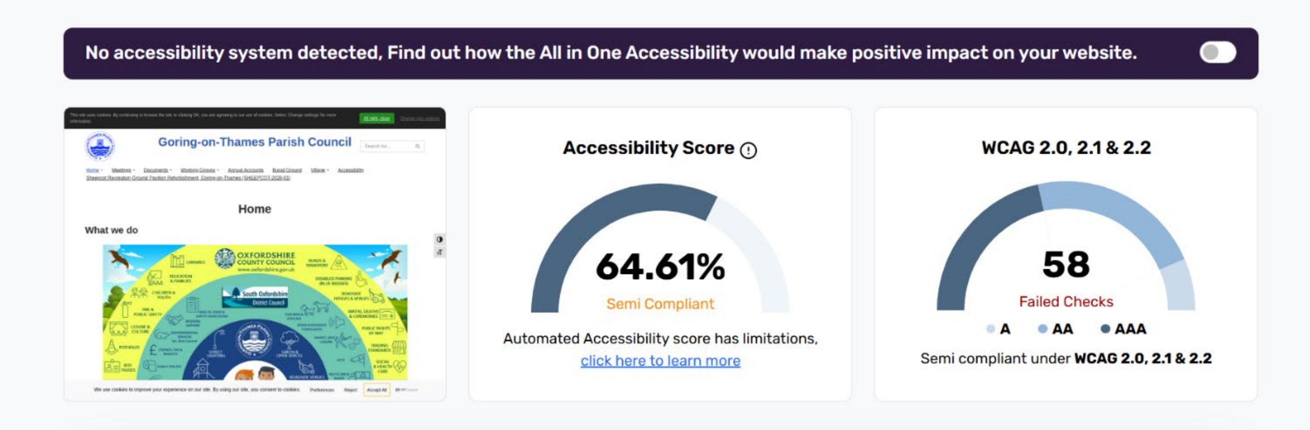
To meet the above objectives, we have:

- Noted that the Council is registered as a Data Registrant with the Information Commissioner's Office (ICO), Registration Reference Z3283393;
- Noted that the Clerk & RFO is the Council's nominated Data Protection Officer;
- Noted that the Council holds an adopted Publication Scheme based on the ICO's model document'
- Noted that all Members area issued with council e-mail addresses for exclusive use on Council business;
- Noted that the Council has developed a robust suite of currently adopted GDPR and Data Protection Policies which are published on the Council's official website;
- Noted that no Data Impact assessment had been completed during the 2025-26 financial year;
- Noted that the Council has a currently Adopted Freedom of Information (FOI) Policy;
- Noted that the Council was not in receipt of any FOI request during the 2025-26 financial year;
- Noted that the Council provides Apple iPhones and Windows 10 & 11 laptop computers for the Clerk, Deputy Clerk and the Facilities Manager;
- Noted that the Council uses Microsoft Office 365 for its business needs, (four licences in place) with documents backed up in near real-time to the Microsoft One Drive;
- Noted that the Parish Council has appropriate Anti-Virus software in place;
- We are advised by the Clerk & RFO that the Council has convened a Working Group to work towards achieving IASME Cyber Essentials Security certification during the 2025-26 financial year; and,
- Noted that the Council's official website is semi Compliant with WCAG 2.2AA Accessibility Legislation.

Conclusion

The Council has taken robust measures in order to comply with the new 'Assertion 10' requirements of the AGAR and has an active plan in place for improving its Information Systems resilience and Cyber Security during the 2026-27 financial year.

As mentioned, the Council's official website is semi compliant with the current WCAG 2.2AA Legislation:



We have supplied the detailed report accompanying this test as Appendix 'A' to this report.

R.4 We encourage the Clerk & RFO and Members to review the WCAG 2.2AA compliance report and to work towards achieving greater compliance with current Accessibility Legislation standards as amended from time to time.

We also take this opportunity to advise the Clerk & RFO and Members that major changes to GDPR come into effect on the 19th of June 2026:

The changes taking effect on 19 June 2026 stem from the Data (Use and Access) Act 2025 (DUAA), which amends the UK GDPR and the Data Protection Act 2018 rather than replacing them entirely. For English councils, the most immediate and mandatory impact is the requirement to implement a formal data protection complaints procedure by this date, with no exemptions for public sector bodies.
Here is how these changes specifically affect English councils:

1. Mandatory Complaints Procedure (Deadlines: 19 June 2026)
Councils must establish a clear, accessible process for individuals to lodge complaints regarding data protection failures:

- **No Excuses:** Councils cannot claim they lack the resources or that the issue is minor; the law applies to all data processors, including local authorities;
- **30-Day Acknowledgement:** Councils must acknowledge receipt of a complaint within 30 days and keep the complainant informed throughout the investigation;
- **Accessibility:** Complaints must be accepted through all channels, including social media, email, and posts; and,
- **Documentation:** Councils must maintain a detailed log of complaints, tracking when they were received, acknowledged, investigated, and resolved, as well as the final outcome provided to the individual.

2. Changes to Subject Access Requests (SARs)
The DUAA introduces a "stop-the-clock" mechanism that benefits councils dealing with complex or vague requests:

- **Pausing Deadlines:** If a request is unclear or overly broad, the one-month response deadline pauses while the council seeks clarification from the individual; and,
- **Proportionality:** Councils are only required to conduct searches that are "reasonable and proportionate, "reducing the administrative burden of trawling through massive datasets for vague requests."

3. Automated Decision-Making (ADM) Flexibility

Many councils use automated systems for benefits assessments, housing allocations, and traffic enforcement:

- **New Flexibility:** The Act allows for more flexible use of solely automated decision-making, provided appropriate safeguards are in place; and,
- **Safeguards Required:** For decisions with "legal or similarly significant effects" (e.g., denying housing benefits), councils must still ensure individuals can:
  - Understand how the decision was made.
  - Challenge the outcome.
  - Request human intervention

4. "Recognised Legitimate Interests"

The Act introduces a specific list of **recognised legitimate interests** that councils can rely on without conducting a full Legitimate Interests Assessment (LIA):

- **Examples:** This likely includes processing for crime prevention, safeguarding, and emergency response; and,
- **Impact:** This simplifies compliance for core council functions like child protection and anti-fraud teams, though the processing must still be recorded as necessary.

5. Stricter ICO Enforcement Powers

The Information Commissioner's Office (ICO) gains stronger tools to enforce compliance, which directly increases the risk for non-compliant councils:

- **New Powers:** The ICO can compel individuals to attend formal interviews and require organisations to commission and pay for independent technical reports during investigations; and,
- **Accountability:** Councils must ensure their Records of Processing Activities (ROPA), Data Protection Impact Assessments (DPIAs), and complaints logs are robust and up-to-date to withstand scrutiny.

Summary of Action Required for Councils

We strongly recommend that to be compliant by 19 June 2026, English councils should:

R.5 Draft and publish a formal data protection complaints procedure.

R.6 Train staff on how to log, acknowledge, and investigate complaints within the 30-day window.

R.7 Update SAR policies to include the "stop-the-clock" mechanism.

R.8 Audit data reuse practices to ensure they align with the new clarity on purpose limitation.

Please be aware that failure to implement these changes could result in regulatory action by the ICO, legal claims from residents, and significant reputational damage for the council.

Outcome - Internal Control Objective 'O'

Substantial Assurance

Internal control objective ‘P’

FOR LOCAL COUNCILS ONLY: Trust fund (*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.

Goring on Thames Parish Council acts as the sole trustee for three Charitable Trusts. These relate to three pieces of land gifted to the Council at different times. The Charities do not earn or receive money and do not have associated bank accounts. The Clerk & RFO has advised us that a ‘nil’ Charities Commission return is submitted annually for each of the three charities:

The Recreation Ground (Gardiner) – Charity Number 304305

The Charity has no income or expenditure, and its ‘nil return’ has been submitted up to date as at the 31st of March 2026.

The Goring Recreation Ground (Rectory Garden) - Charity Number 304306

The Charity has no income or expenditure, and its ‘nil return’ has been submitted up to date as at the 31st of March 2026.

The Bourdillon Memorial Recreation Ground – Charity Number 304307

The Charity has no income or expenditure, and its ‘nil return’ has been submitted up to date as at the 31st of March 2026.

Conclusion

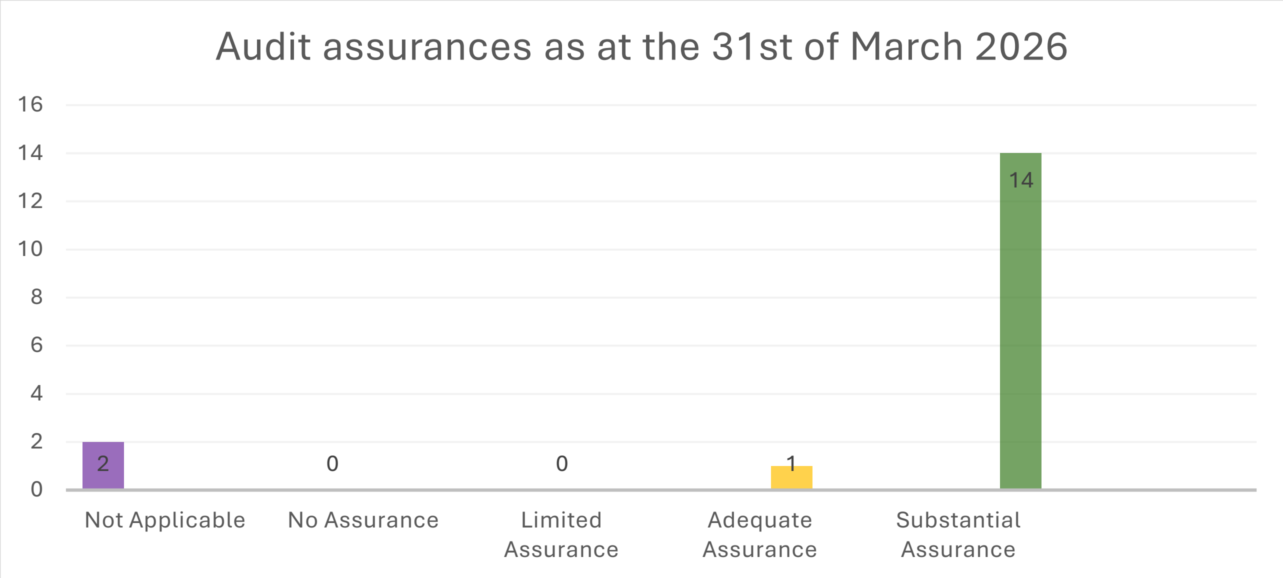
There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective ‘P’

Substantial Assurance

8. Assurance review

During the year-end internal audit for the 2025-26 financial year, we have undertaken 517 separate audit tests, providing seventeen separate assurances: an enhanced review of Corporate Governance and the sixteen 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.

Not Applicable: The Council does not utilise the process which is audited under this control objective. Therefore, a finding of 'not applicable' will be recorded.

9. FY2025-26 action plan

Conclusion & recommendation - ICO H	
It should be noted that it is challenging to agree the value of the Scribe Fixed Asset Register as there is no straightforward way to review in-year acquisitions and disposals. During this year's Internal Audit there was an initial difference of £225.33 identified with the 31st of March 2026 when additions and disposals applied to the Closing Balance FY2024-25 / Opening Balance FY2025-26. The Clerk & RFO reviewed this, provided a satisfactory explanation, and updated the Fixed Asset Register. However, the register remains out of balance, as described above. R.1 The Clerk & RFO should monitor the Fixed Asset Register throughout each financial year, on at least a quarterly basis, to ensure that the Register remains in balance with in-year acquisitions and disposals applied. R.2 The "rogue historic £5.00 difference" should be corrected as soon as practicably possible with the assistance of the Scribe support team if required. R.3 The correct Fixed Asset Register Value of £824,171.69 must be recorded in the FY2025-26 AGAR Accounting Statements.	**Comments**
Conclusion & recommendation - ICO O	
The Council's official website is semi compliant with the current WCAG 2.2AA Legislation. We have supplied the detailed report accompanying this test as Appendix 'A' to this report. R.4 We encourage the Clerk & RFO and Members to review the WCAG 2.2AA compliance report and to work towards achieving greater compliance with current Accessibility Legislation standards as amended from time to time. We also take this opportunity to advise the Clerk & RFO and Members that major changes to GDPR come into effect on the 19th of June 2026: The changes taking effect on 19 June 2026 stem from the Data (Use and Access) Act 2025 (DUAA), which amends the UK GDPR and the Data Protection Act 2018 rather than replacing them entirely. For English councils, the most immediate and mandatory impact is the requirement to implement a	**Comments**

formal data protection complaints procedure by this date, with no exemptions for public sector bodies. Here is how these changes specifically affect English councils: **1. Mandatory Complaints Procedure (Deadline: 19 June 2026)** Councils must establish a clear, accessible process for individuals to lodge complaints regarding data protection failures: • **No Excuses:** Councils cannot claim they lack the resources or that the issue is minor; the law applies to all data processors, including local authorities; • **30-Day Acknowledgement:** Councils must acknowledge receipt of a complaint within 30 days and keep the complainant informed throughout the investigation; • **Accessibility:** Complaints must be accepted through all channels, including social media, email, and posts; and, • **Documentation:** Councils must maintain a detailed log of complaints, tracking when they were received, acknowledged, investigated, and resolved, as well as the final outcome provided to the individual. **2. Changes to Subject Access Requests (SARs)** The DUAA introduces a "stop-the-clock" mechanism that benefits councils dealing with complex or vague requests: • **Pausing Deadlines:** If a request is unclear or overly broad, the one-month response deadline pauses while the council seeks clarification from the individual; and, • **Proportionality:** Councils are only required to conduct searches that are "reasonable and proportionate, "reducing the administrative burden of trawling through massive datasets for vague requests." **3. Automated Decision-Making (ADM) Flexibility** Many councils use automated systems for benefits assessments, housing allocations, and traffic enforcement: • **New Flexibility:** The Act allows for more flexible use of solely automated decision-making, provided appropriate safeguards are in place; and, • **Safeguards Required:** For decisions with "legal or similarly significant effects" (e.g., denying housing benefits), councils must still ensure individuals can: ○ Understand how the decision was made.	

◦ Challenge the outcome. ◦ Request human intervention **4. "Recognised Legitimate Interests"** The Act introduces a specific list of recognised legitimate interests that councils can rely on without conducting a full Legitimate Interests Assessment (LIA): • **Examples:** This likely includes processing for crime prevention, safeguarding, and emergency response; and, • **Impact:** This simplifies compliance for core council functions like child protection and anti-fraud teams, though the processing must still be recorded as necessary. **5. Stricter ICO Enforcement Powers** The Information Commissioner's Office (ICO) gains stronger tools to enforce compliance, which directly increases the risk for non-compliant councils: • **New Powers:** The ICO can compel individuals to attend formal interviews and require organisations to commission and pay for independent technical reports during investigations; and, • **Accountability:** Councils must ensure their Records of Processing Activities (ROPA), Data Protection Impact Assessments (DPIAs), and complaints logs are robust and up-to-date to withstand scrutiny. **Summary of Action Required for Councils** We strongly recommend that to be compliant by 19 June 2026, English councils should: R.5 Draft and publish a formal data protection complaints procedure. R.6 Train staff on how to log, acknowledge, and investigate complaints within the 30-day window. R.7 Update SAR policies to include the "stop-the-clock" mechanism. R.8 Audit data reuse practices to ensure they align with the new clarity on purpose limitation. Please be aware that failure to implement these changes could result in regulatory action by the ICO, legal claims from residents, and significant reputational damage for the council.	

10. Confirmation of independence and Quality Assurance

During the 2025-26 financial year to the 31st of March 2026, 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 2025-26 financial year, conducted remotely at our offices on the 20th, 24th and 27th of April, the 6th of May and the 6th of June 2026, 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 FY2025-26 AGAR Annual Independent Internal Audit Report, which has been duly authorised:

11. Internal Audit Performance

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

Annual performance indicators			
Aspect of service	**Interim 2025-26 (Actual %)**		**YE 2025-26 (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%

12. 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 2025-26 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