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Wickham and Knowle Parish Council - Internal Audit Report 2023 -24

Explanation to “No” to Control Objective C

It came to the notice of the Internal Auditor that the Council did not approve the risk of the Council in the financial year 2023/2024. The new Parish Clerk will need to ensure that the risk as approved by the Parish Council during 2024-2025.

Explanation of “No” to Control Objective H

We note that the Asset Register was not reviewed or approved by the Parish Council in 2023-2024

Explanation of “No” to Control Objective I

Bank reconciliations for the bank account could not be established for the period April 2023 – 31 October 2023 nor that any bank reconciliations were regularly reported to the Parish Council or recorded in the minutes of the Parish Council.

Explanation of Not Covered to Control Objective L

The Parish Council have not maintained an up-to-date Website during 2023-2024. No minutes have yet been uploaded since January 2024. The requirements of the Transparency Code 2015 could not be assessed as the information on the website had not been updated.

We recognise the efforts made by the previous Locum Parish Clerk and Finance Assistant, but their time was limited to provide only day to day information to the Parish Council. The new Parish Clerk is aware of the need to bring the website information up to date as soon as possible.

Explanation to “No” to Control Objective O

Water Meadows Trust

We have noted that the Parish Council are sole managing trustees of the Water Meadows Trust but the income and expenditure for the Trust is not separately recorded and is included in the accounts of the Parish Council.

To satisfy the requirements of the Practitioners Guide 2023 and to comply that all income and expenditure is separate from the accounts of the Parish Council assertion 11(b) on the Annual Governance and Accountability Return (Section 2 Accounting Statements) will need to be answered “yes” and (Section 1 Governance Statement assertion 9) should be answered “no”.

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June 4, 2024

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The Council should take the necessary action to ensure that all income and expenditure is separately recorded for the Water Meadows Trust and a separate bank account should be opened to record the transactions for the Trust.

We have therefore assessed these test as ‘No’ and Not Covered to the Control Objectives

Tim Light FMAAT

Internal Auditor

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