



7 Hodder Close, Chandlers Ford, Hants, SO53 4QD.
Tel: 07762 780605 Email: Tim.Light1@hotmail.co.uk

East Meon Parish Council - Internal Audit Report 2023 -24

Explanation to “No” to Control Objective O

East Meon Recreational Ground Trust

- We reported in our internal audit report for 2022/2023 that we had noted the Parish Council are sole managing trustees of the East Meon Recreational Ground Trust but the income and expenditure for the Trust is not separately recorded and is included in the accounts of the Parish Council.
- The Parish Council separated the income and expenditure during 2023/2024. However, the income and expenditure remained within the Parish Council accounts until a new separate bank account was opened for the Trust in October 2023.
- 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”.
- Although the Parish Council have now taken the appropriate action necessary to remedy that all income and expenditure is separately recorded for the East Meon Recreational Trust in a separate bank account we will continue to tick “no” on the Annual Internal Audit Report to Control Objective O for 2023/2024 but will tick “yes” on the Annual Internal Audit Report for 2024/2025.

We have therefore assessed the test as ‘No” to Control Objective O

Tim Light FMAAT

Internal Auditor