The initial information I require or comments:

1. Accounting (A)
   1. During my audit I will need to see a copy of the PC ledger from April 2023 to date showing all income and expenditure. ***– Emailed 17/04.***
   2. I have selected sample of payments as below and will need to see the relevant invoices, cheque stubs / bank statements showing payments during our meeting: ***- Emailed 17/04.***

                                         I.    May 2023 payment to Groundwork UK for £933.00

                                        II.    June 2023 payment to RP Hurst for £4,320

                                      III.    July 2023 payment to Influence of £750,00

                                      IV.    October 2023 payment to Smiths of Derby for £175.50

I noted the same payment was made in January 2024 was this a duplicate. ***– We have two Clocks one in each village.***

                                       V.    January 2024 payment to Target Pest control of £28.80

                                      VI.    Ther are no February minutes on website, I need to see site of these ASAP, so I can send another invoice request for information.

* 1. I can’t see any references to S137 payments were there any? ***- Yes – totalling: £3000.00***
  2. Are you the nominated RFO? ***- Yes.***
  3. Please confirm how many bank accounts are held and how often these are reconciled and signed off, it looks to be quarterly but not every quarter? ***- 3 Bank Accounts. Yes, mostly quarterly.***

1. Due Process (B).
   1. I will need to see evidence of the VAT being recorded and reclaimed in the ledgers.
   2. Can you confirm if all payments are now by electronic banking via BACS etc? ***– Yes.***
   3. Have we resolved the dual sign off for payments online as per last year’s internal audit notes? ***- No, not really. Not changed bank accounts due to other projects taking time.***
2. Risk Management (C).
   1. I couldn’t see reference to the Annual Risk assessment review or being carried out, have I missed this or has there been no assessment? ***- Email 17/04. May 2023 Minutes.***
3. Budget (D).
   1. The budget & precept were approved in January 2024, but I can’t see any details on the website? ***- I haven’t put this online? I can do.***
   2. Can I see a copy of the precept demand to the Council. ***– Emailed 17/04.***
4. Expected income (E).
   1. Do you have any income from, cemeteries, allotments, village hall hire or leases, if so, I shall need to see the income within the ledger please. ***– Allotment rent only. Minimal fees of £22 per plot or £11 for a half plot. Only 15 plots in total.***
5. Petty Cash (F).
   1. Please confirm if you hold any petty cash and if so, how this is manged and documented in the ledger/accounts? ***- No petty cash kept.***
6. Salaries etc (G).
   1. Please confirm how many employees there are, I will need to see evidence of PAYE / NI contributions, Pension details etc. and annual salary review & approval. – Two employees, including me. ***We don’t annual salary review? Although I had a pay rise and this was noted in the December 2023 minutes - 23118 Administration & Finance.***
7. Assets (H).
   1. The Asset register is on the website. ***– Emailed 17/04.***
   2. Does the council hold any deeds or land registered in their name, if so where are these held? ***- Yes. With me at home.***
   3. Has the council any outstanding loans? ***- No.***
8. Accounting Statements / Audit trail (I). To be discussed during audit.
9. Transparency (L).
   1. Is there a specific list of councillor responsibilities? ***- No.***
10. Trust Funds (O).
    1. Is the Council a trustee for any trust funds and confirm the Charities Commission requirements are up to date. ***– N/A.***
11. Misc (P)
    1. Are there any sub-committees and if so, are there any terms of reference? ***- No.***
12. Cemeteries (Q) ***– The Parish Council is not responsible for cemeteries.*** 
    1. Does the council have any responsibilities for a cemetery?
    2. Any other points can be discussed during the audit.