

**INTERNAL AUDIT EXPLANATION
FOR 'NO' RESPONSES**

WROCKWARDINE WOOD & TRENCH PARISH COUNCIL

Date of Report: 31st May 2021

C. Risk Assessments

The parish council did not carry out the risk assessment review during the year. This was because the meeting where the risk assessment review usually takes place had been cancelled due to coronavirus and the item had not been transferred to another agenda.

G. PAYE

The PAYE is administered using Basic Tools. The clerk is a member of the local government pension scheme, tax relief on pension contributions is received by calculating tax after the pension has been deducted. For Basic Tools, the gross salary should be inserted for National Insurance calculations and taxable gross salary (gross less pension) inserted for PAYE tax purposes. During the year, the taxable gross pay figures have been used for both NI & PAYE tax purposes which means the earnings are under declared for NI purposes.

The clerk has been advised that this can be corrected by an earlier year correction being submitted via Basic Tools. There will be NI due from both the employee and the employer.

Diane Malley

Diane Malley M.A.A.T.