**PRIVATE AND CONFIDENTIAL**

**INTERNAL AUDIT AND RISK SERVICE**

**AUDIT PLAN 2020/21**

**Lamesley Parish Council**

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| Auditor | Karen Potter  | Report Reference | 425/2021 |
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 **SUMMARY OF AUDIT OUTCOMES FOR THE 2019/20 PARISH FUND**

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| 01 | **VAT Registration** |
| Finding | It was noted that advice had been sought from Mitchells Chartered Accountants who confirmed that due to the very little expenditure claiming VAT for 2019/2020 it would be a lot of work for very little return. This was agreed by councillors. Therefore no VAT return was submitted 2019/2020. |
| Risk | VAT returns are not completed. |
| Recommendation | The Parish should consider de registering for VAT. |

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| 02 | **Clerk’s Salary** |
| Finding | The new clerk was employed from 1 June 2019 and paid £7.50 per hour the minimum wage for 2019/20 was £8.21 therefore the Parish have not complied with HMRC minimum wage legislation. |
| Risk | Fines and penalties imposed by HMRC |
| Recommendation | Due to non-compliance with HMRC minimum wage £284.00 should be paid to the clerk subject to tax and NIC. |