

**INTERNAL AUDIT REPORT
TREMEIRCHION CWM AND WAEN COMMUNITY COUNCIL
2018/2019**

ACTION PLAN

	ISSUE	RECOMMENDATION	FOLLOW UP
1	<p>A defibrillator and housing box was purchased in 18/19 at a cost of £1135. This has not been added to the asset register.</p>	<p>The annual return and the asset register should be amended to include the defibrillator and housing box if it is owned by the Council.</p>	
2	<p>The balance for staff costs on the annual return is incorrect. The balance should be £5975 which is the total of Salary (including PAYE) and tax free allowances. The clerk is paid a number of tax free allowances totalling £637.15 (£397.15 home office allowance, £180 printing costs, paper, stationery etc and £60 telephone allowance). Employees have to disclose lump sum allowances above £208 on form P11D unless they have an agreed dispensation with HMRC. We have not seen evidence that a P11D has been submitted.</p> <p>The Clerk does not have a contract of employment.</p>	<p>The annual return should be amended to show the following: Staff costs= £5975 Total other payments= £6745</p> <p>The Council need to ensure these allowances are declared on a <u>P11d</u> or agree a dispensation for the allowance with HMRC</p> <p>The Council should ensure that the Clerk is issued with a contract of employment.</p>	