

**This page is part of Section 3 - External auditor certificate and opinion 2016/17
Horsington Parish Council
External Auditor Report for the year ended 31 March 2017**

Matters reported

None

**Other matters not affecting our opinion which we wish to draw to the attention of
Horsington Parish Council**

PAYE system

It has come to our attention that a PAYE system was not in place for the salaries paid by the council. Guidance issued by HMRC in February 2011 stated that all parish councils must operate a PAYE system for both tax and NIC purposes on income they pay to their clerks and RFOs. However, we note that the Council has notified HMRC and registration is underway.

Grant Thornton UK LLP

Grant Thornton UK LLP

Date 8 August 2017

Our ref LIN192