

PROPOSAL TO PORLOCK PARISH COUNCIL

1. EMPLOYMENT STATUS as LOCUM RFO

NALC advise that all Parish Clerks/RFOs including locums go on the payroll, in line with HMRC's ruling that clerks cannot be self-employed.

Refer this link for further information:

[EIM67300 - Tax treatment of Parish and Community Council Clerks in England and Wales: assessment of payments to clerks - HMRC internal manual - GOV.UK \(www.gov.uk\)](#)

In my capacity as Locum RFO, I signed the AGAR submitted to the External Auditors, thereby acting on behalf of the Parish Council. This places me as an officer of the council (albeit Locum/temporary) rather than a consultant offering services on a self-employed basis.

I would like to propose that I go on the payroll as a Locum RFO. The council may wish to take further advise from the Internal Auditor, the local Association or NALC.

Council may wish to consider offering a short-term contract or a formal letter of engagement – I am happy with either. The NALC model contract is an option but I feel it would need considerable amendment.

A formal letter of engagement could contain the following:

Date of appointment: 1 Sept 2022

Flexible hours, up to 9 per week? (this week I have done 9 already by Wed)

Employment by PCC for tax/NI purposes

Appointment to be reviewed on a month-to-month basis (future recruitment may determine this)

Place of work – my home/PPC office as necessary

Remuneration - £20ph/additional expenses by agreement

2. INDEPENDENT REVIEW OF FINANCIAL PROCEDURES

I would be happy to undertake an independent review of PPC financial procedures, to include:

- Review of Financial procedures to ensure compliance with PPC Financial Regulations and External Audit internal control objectives
- Review of Financial Regulations as appropriate
- Implementation of Annual Cycle of financial procedures
- Review of Asset Register
- Review of Risk Management procedures – fixed asset and business activity

I would aim to visit PPC offices in person in order to review financial procedures/record keeping etc

Annie Dallaway
PPC Locum RFO
5 OCTOBER 2022