

## **Carpenter Keen LLP**

### **Standard Terms of engagement – Payroll**

The purpose of this section which is to be read with our Standard Terms of Business is to set out the basis on which we accept appointments as and continue to act as accountants and advisers and our respective responsibilities.

These are general terms of engagement intended to cover a range of services, not all of which may be relevant to a particular engagement. Where we are engaged to provide services which are not included in these standard terms, additional terms will be agreed as appropriate.

We are bound by the ethical guidelines of the Institute of Chartered Accountants in England and Wales and accept instructions to act on the basis that we will act in accordance with those ethical guidelines.

We will provide the following services:

- (1) Processing payroll on a weekly basis.
- (2) Processing payroll on a monthly basis.
- (3) Advising you of amounts payable to HMRC in respect of PAYE and NIC.
- (4) Completing, on your behalf, SSP and SMP records.
- (5) Completing, on your behalf, real-time information (RTI) returns and year-end returns such as forms P60 and P11D.

These services will be carried out by us as agents for the business on the basis of the documentation and information given to us. We cannot be responsible for the completeness and accuracy of the documentation and information provided to us and the consequent impact on work done by us.

The statutory obligations of employers cannot be delegated or sub-contracted to agents and the ultimate responsibility for maintaining adequate payroll records remains with the employer at all times. We would draw your attention to the strict rules and time limits for the submission of PAYE returns; it is therefore essential that we receive full information from you on a prompt basis to enable us to ensure that the returns are made by you by the due dates. Also, would you please let us have copies of any communications you receive from the Revenue or Contributions Agency regarding payroll-related matters.

It is the responsibility of the company to advise us of all changes of personnel and the personal circumstances of employees as quickly as possible in order that this information may be processed during the correct payroll period. These changes include the addition of new employees, salary increases, changes in PAYE coding, car benefit arrangements, non-statutory additions or deductions and termination of employment. We will not make changes to our standing data without proper documented authority from yourselves.

We are registered under the Data Protection Act 1984 as a computer bureau and we undertake to preserve the security of information required by this Act but the responsibility for the release of information to third parties resides with you as employer. It follows therefore that it is in our mutual interest only to release reports or information concerning these processed records to persons nominated by the employer.

The nominated recipient will be provided by you and will be the primary client contact unless we are advised otherwise. Any change in the nominated recipients are to be notified immediately in writing. Unless specifically instructed otherwise all correspondence from us in connection with sensitive payroll matters will be marked "Private and Confidential".

**Revised March 2014**