

Shaugh Prior Parish Council
Year End Internal Audit Observations



Audit visit date	Priority	Observation	Recommendation	Status	Comments
17 Apr 2018	H	The Council has in place a set of Financial Regulations which appear to be very old - they refer to 'District Audit' which has not been in existence for many years, and do not refer to recent requirements such as the Public Contract Regulations	The Council should review and update its financial regulations. The Council may wish to base their revised Financial Regulation on the Model Regulations issued by NALC	Pending	
	H	The Council recorded the incorrect value for the precept in the 2017 Annual Return.	The Council should ensure that the correct precept value for 2017 is stated when submitting the 2018 Annual Return	Pending	
	M	The Council operates its payroll through the local District Council. It was noted that there was no Employers or Employees National Insurance payable during the year.	The Council to contact the District Council to clarify why there was no National insurance payable	Pending	