



**This page is part of Section 3 - External auditor certificate and opinion 2014/15**

**All Saints Parish Council  
Audit Report for the year ended 31 March 2015**

**Other matters not affecting our opinion which we wish to draw to the attention  
of All Saints Parish Council for the year ended 31 March 2015**

**Section 1 Comparatives**

The figures for 31 March 2014 in Boxes 4 and 6 have been restated from the figures presented on the 2014 Annual Return following the other matters noted in last year's external auditor's report. The council should write 'restated' beneath the '£' symbol of the 2014 column before the Annual Return is made available to the public.

**Timing of internal audit**

The council completed Section 2 of the Annual Return – the annual governance statement on 13 May 2015, and has responded "Yes" to assertion 6, confirming that the council has maintained throughout the year an adequate and effective system of internal audit of the council's accounting records and control systems.

Section 4, the independent internal auditor's report was completed by the internal auditor on 24 June 2015, 42 days after the council gave a positive response to assertion 6 on Section 2 of the Annual Return.

If the council gives a positive response to assertion 6 before the independent internal auditor has completed their report at Section 4, the council must be able to explain on what basis it was appropriate to give a positive response to the assertion that it has maintained throughout the year an adequate and effective system of internal audit of the council's accounting records and control systems.

A handwritten signature in black ink, appearing to read "Ben [unclear]".

**for Grant Thornton UK LLP**

**Date** 3/9/15.

**Our ref** DVN004