



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

**Chilmark 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 Chilmark Parish Council for the year ended 31 March 2015**

**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 10 June 2015, 28 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 blue ink, appearing to read "B. M. M.", positioned above the printed name of the auditor.

**for Grant Thornton UK LLP**

**Date** 22/7/15

**Our ref** WLT055