



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

**Luston Group 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 Luston Group Parish Council for the year ended 31 March 2015**

Internal Auditor's Report

The internal auditor's report sent to the external auditors was not factually correct. The internal auditor answered 'Yes' to test K. The correct response is 'Not Applicable'. The Council has confirmed that there are no trust funds.

The council should ensure that the internal auditor's report is reviewed before sending the document to the external auditors. The council should minute this process. If there are any errors in the report it should either be amended or the council should provide an explanation for the error.

A handwritten signature in black ink, appearing to read "Sam Hunt".

for Grant Thornton UK LLP

Date 28/3/15

Our ref HRF081