

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

**Worksop Charter Trustees
Audit Report for the year ended 31 March 2015**

Matters reported

Timing of internal audit

The council completed Section 2 of the Annual Return – the annual governance statement on 29/06/2015, 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 14/09/2015, 77 days after the council gave a positive response to assertion 6 on Section 2 of the Annual Return.

In our view the correct response to assertion 6 on Section 2 of the Annual Return is "No".

Independence of internal auditor

The internal auditor was the Responsible Financial Officer last year.

The internal auditor was not independent of the Council. In our view the response to assertion 6 on Section 2 of the Annual Return should have been "No".

The Council must appoint an individual who is competent and independent of the financial controls to undertake the internal audit in future.

Other matters not affecting our opinion which we wish to draw to the attention of Worksop Charter Trustees for the year ended 31 March 2015

None.



for Grant Thornton UK LLP

Date 23/9/15

Our ref NOT219