mws chartered accountants

XX November 2022

Our ref : C702/JG/AB/CJ

**PRIVATE AND CONFIDENTIAL**
The Governors
Chelmsford County High School for Girls
Broomfield Road
Chelmsford CM1 1RW

Dear Sirs

**REPORT TO MANAGEMENT**

During the course of our audit and regularity assurance engagements for the year ended 31st August 2022 a number of matters arose which although we **do not** consider to be significant (as defined under ISA 265) we are however bringing the below to your attention for consideration.

Enclosed is a memorandum noting these points, these matters came to light during the course of our normal audit and assurance tests which are designed to assist us in forming our opinion on the financial statements and providing a limited assurance conclusion on regularity. Our tests may not necessarily disclose all errors or irregularities and should not be relied upon to do so. Matters we consider significant are not also reported here but are included within our audit findings letter which is addressed to the Trustees of the Academy Trust.

This letter has been prepared for the sole use of the Management of Chelmsford County High School for Girls. No copies of this letter may be provided to third parties without our prior consent. Consent is, and will only be, granted on the basis that such copies are not distributed with the interests of anyone other than the academy in mind and that we accept no duty or responsibility to any other party. No responsibilities are accepted by MWS towards any party acting or refraining from action as a result of this letter.

| **Area for consideration** | **Details** |
|---|---|
| Members/Trustees | ESFA's current expectations of best practise is that the role of a Member and that of a Trustee should hold a significant degree of separation. It is recommended that an individual should decide which roles are best suited to them and resign from the other. |
| Bank reconciliations | There were some instances identified where monthly bank reconciliations have not been authorised by the Business Manager on a timely basis |

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Registered to carry on audit work in the UK and regulated for a range of investment business activities by The Institute of Chartered Accountants in England and Wales.
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Consultant Fiona Read FCA

This information is provided purely for management purposes and although, where requested, we will discuss the content of this letter with management these are matters that under International Auditing Standards need not be communicated in writing.

Yours Faithfully
MWS