



Strictly Private & Confidential

The Governors of Chelmsford County High School for Girls
Broomfield Road
Chelmsford
Essex
CM1 1RW

11 November 2020

Dear Governors

Letter of Comment (“Management Letter”) for the Year Ended 31 August 2020

Following the completion of our audit field work, we are writing to summarise and advise you of matters that have come to our attention of which you should be made aware. In accordance with International Standards of Auditing (UK and Ireland), we are expected to communicate to those charged with Governance and Management relevant issues arising from the audit. This letter of comment supplemented by our detailed systems report includes all such communication.

Approach and Scope

We have listed herein and separately within our systems report, recommendations in respect of possible improvements to accounting and internal control systems. This does not comprise a comprehensive statement of all weaknesses that may exist or of all improvements that could be made. It addresses only those matters that have come to our attention as a result of the audit procedures we have performed for the purpose of expressing an opinion on the financial statements. As required by International Standards on Auditing (UK and Ireland), the audit included consideration of internal control relevant to the preparation of the financial statements in order to design appropriate audit procedures but not for the purpose of expressing an opinion on the effectiveness of internal control.

This letter should not be considered in isolation from our systems report and we strongly recommend that this letter should be considered alongside and in conjunction with it.

For ease of reference, we have summarised and prioritised findings from our systems report within this letter.

Registered Auditors and Chartered Tax Advisers

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(a) Expected modifications to the auditor's report

There are no expected modifications to the audit report on the financial statements.

Auditors are also required to provide a second “regularity report” in their role as Independent Reporting Accountants. This report is expected to be unmodified.

(b) Audit adjustments

We have not identified any misstatements or omissions (unless clearly trivial) from the financial statements, which have not been adjusted by you.

(c) Recommendations in respect of accounting and internal control systems arising from work performed during the audit

We have set out below a summary of the matters we have raised within our system report. **Appendix 1**. We have included our view of the priority (low, medium or high) of each point. In arriving at our view of priority we have considered both the potential impact of the weakness identified and the likelihood of the related risk materialising.

Point Raised

Priority

- | | |
|---|---|
| 1 | One incident was identified where the monthly card reconciliation had not been reviewed by the Business Manager in a timely basis. This was an isolated incident. |
|---|---|

Low

(d) Status of Previous Year Recommendations

The Accounts Direction 2019 to 2020 requires auditors to report on the status of previous year recommendations. Nothing to report.

(e) Regularity Issues

As stated earlier herein, our regularity report within the financial statements is expected to be unmodified. Other than the points raised in (c), above, we have no suggestions to make in regards to regularity issues found during the audit.

(f) Letter of representation

Draft letters of representation are attached at **Appendix 2 and 3**. There is one letter of representation for the audit, and one for regularity. The representations requested are important, but standard.

(g) Significant difficulties, if any encountered during the audit

We did not encounter any significant difficulties during the audit.



(h) Significant matters, if any arising from the audit

There are no further significant matters that we need to bring to your attention.

(i) Independence Issues

There were no issues related to independence during the audit.

(j) Other Action Points – Reminders and Submissions

- (i) **A written reply should be prepared** in response to this letter. Please return it to us keeping a signed copy for your own records and for submission to ESFA.
- (ii) On return to us of the signed statutory accounts and representation letter, we will certify the audit report(s) and send you the certified accounts for submission to the ESFA (**the filing deadline this year is 31 January 2021**). You must also publish the accounts in full on your website by **28 February 2021**.
- (iii) The accounts and other documentation must be submitted to the ESFA via the “Information Exchange” portal established by the ESFA. Auditors have not been given access to the portal so the submissions must be made directly by the academy trust.

The Trust will therefore need to submit, via the Information Exchange Portal, by 31 January 2021;

- i) an “**accounts cover sheet**”, summarising key facts about the accounts.
- ii) the accounts for the year, signed by the Trust and **certified by the auditors**.
- iii) the letter of comment from the auditors (**i.e this letter**), together with the Trust’s response thereto.
- (iv) An accounts return must be completed, signed and submitted to the ESFA. The deadline for submission is **23 February 2021**. We will correspond with you separately on this, if we have not already done so.

Please note that this report has been prepared for the sole use of the Governors of Chelmsford County High School for Girls. We appreciate that a copy of this letter is required to be submitted to the ESFA. Apart from that however, it must not be disclosed to third parties, quoted or referred to, without our prior written consent. We assume no responsibility to any other person.



We would like to take this opportunity of expressing our thanks to your staff for their assistance during the course of our audit. If you have any queries regarding the matters raised in this letter, or other issues of concern please contact us as soon as possible.

Yours faithfully

Edmund Carr LLP

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