

12th November 2024

Our ref : C702/JG/JS/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 2024 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
Bank and purchase card reconciliations	The bank reconciliation for October was missing from the file, a copy was obtained to show reconciliation was done in December however reconciliation was signed after raising the issue. Please ensure monthly bank and card reconciliations are authorised by the Business Manager on a timely basis.
Review of other income for VAT exempt status	The client keeps a rolling schedule for lettings income for VAT threshold purposes, however a review that other income, particularly music tuition as income is increasing year on year, is exempt for VAT purposes may be prudent.
Review of tendering company services	A regular review for the tendering company should be performed to confirm that the best rates are being obtained rather than just using a company that is familiar.

Resignation/appointment dates for governors	Resignation for R Vass as governor on companies house was over 14 days, please ensure companies house is updated in a timely manner.
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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

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