

GIBSON BOOTH
CHARTERED ACCOUNTANTS

Our ref: RB/SB/112007

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29 November 2018

The Governors
Salendine Nook Academy Trust
New Hey Road
Salendine Nook
Huddersfield
West Yorkshire
HD3 4GN

Dear Sirs

SALENDINE NOOK ACADEMY TRUST
MANAGEMENT LETTER FOR THE YEAR ENDED 31 AUGUST 2018

Audit approach and areas covered by the audit

Our audit of Salendine Nook Academy Trust was risk-based and we adopted a substantive approach that focussed on the testing of key balance sheet areas and various samples of transactions during the year.

Regularity audit work undertaken involved a review of Accounting officer statements where applicable, together with an examination of the academy's procurement procedures, minutes of Governors' meetings held in the year and the academy's credit card statements.

Areas of perceived risk

In accordance with ESFA guidance, the main areas of perceived risk in the Academies sector, relate to the inadequate documentation of systems and controls, related party transactions and procurement procedures, together with, inappropriately delegated authority limits and unauthorised ex-gratia payments.

Audit findings

As a result of the procedures which we undertook as part of our audit work on the Salendine Nook Academy Trust for the year ended 31 August 2018, we can report that we did not encounter any weaknesses in the internal controls operated by the academy, or in the control environment of the organisation as a whole, though we did not rely on such for the purposes of the audit.

We can also report that there have been no instances noted of any regularity audit breaches by the academy in the year.

Partners: Paul Ballesta CTA · Patrick Heaton FCA · Steve Lindley ACA CTA · Alistair Russell FCA · Richard Umbers FCA

Registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales
Details about our audit registration can be viewed on www.auditregister.org.uk under reference C003579116

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Gibson Booth, Chartered Accountants, accepts no liability to anyone other than the company as a result of this letter.

Yours faithfully

A handwritten signature in cursive script that reads "Gibson Booth".

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