

November 2019

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 2019**

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 2019, 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.

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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

Gibson Booth

GIBSON BOOTH