

Our ref: TM/SB/120912

23 November 2021

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 2021**

**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 2021, 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.

**Status of audit recommendations from the previous year**

<b>Issue (Risk level)</b>	<b>Status</b>
It was noted that out of the management accounts package of an income and expenditure account, variation to budget report, cash flows and balance sheet. Only the income and expenditure and variation to budget report is shared with all trustees at least six times a year. It is recommended that, as per the AFH 2019, the full set of management accounts are shared with all trustees. (Low)	It was confirmed by V Wood that the full management accounts including a cashflow are now shared with all trustees.

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

Yours faithfully



GIBSON BOOTH