27th November 2020

Our ref: S627/CS/K-AJ-S/CJ

**Private & Confidential**

The Governors

Shenfield High School

Alexander Lane, Shenfield

Brentwood

Essex CM15 8RY

Dear Sirs

**REPORT TO MANAGEMENT**

During the course of our audit and regularity assurance engagements for the year ended 31st August 2020 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 Shenfield High School. 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.

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| **Area for consideration** | **Details** |
| Component accounting | The Trust hasn’t considered component accounting for different assets of a similar nature within the Trust. Adjustments are not likely to result in a material adjustment but would be a good time to consider adjusting the accounting policies. |
| Members/Trustees | ESFA’s current expectations of best practise is that the role of a Member and that of a Trustee should hold a significant degree of separation. It is recommended that an individual should decide which roles are best suited to them and resign from the other. |
| Financial Regulations | The wording surrounding the capitalising of assets is potentially misleading. We recommend reviewing this area to ensure the approved policies reflect the Board’s intentions. |
| ESFA Accounting Officer Letters | We recommend that the Board minute its discussions regarding this letter in line with ESFA expectations. |
| Internal review | In line with the expectations of the ESFA, the areas for internal review consideration should be determined by the Resources Committee with reference to the risk register and previous audit findings and then communicated to Juniper. Significant items for review may include areas not currently covered through Juniper’s standard testing programme and require separate review. |
| Statutory Filings | Trustee changes were filed at Companies House outside of the 14 day statutory requirement. Recommend filing all changes within 14 days to confirm the Trust is conforming to its statutory obligations. |

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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