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The Trustees
Ashley Hill Multi Academy Trust
White Waltham C. of E. Academy
Waltham Road
Maidenhead
Berkshire
SL6 1JS

23 November 2020

Dear Sirs

REPORT TO THOSE CHARGED WITH GOVERNANCE

As part of the audit and regularity assurance engagement for the year ended 31 August 2020 we are required to report our audit findings to the Governors. Accompanying this letter is a memorandum noting these points together with and recommendations we have for possible improvements which could be made.

These matters came to light during the course of our normal audit 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. However, if any irregularity did come to our attention during our audit tests, we would, of course, inform you immediately.

This report has been prepared for the sole use of the governors of Ashley Hill Multi Academy Trust. We understand that you are required to provide a copy of this report to the Education and Skills Funding Agency. With the exception of this, no reports may be provided to third parties without our prior consent. Consent is, and will only be, granted on the basis that such reports are not prepared 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 James Cowper Kreston towards any party acting or refraining from action as a result of this report.

Finally, we would like to express our thanks to all members of the academy's staff for the assistance afforded to us during the audit.

Yours faithfully

James Cowper Kreston

James Cowper Kreston
info@jamescowperkreston.co.uk

POINTS NOTED DURING THE COURSE OF OUR AUDIT FOR THE YEAR ENDED 31 AUGUST 2020

Internal controls

The purpose of the audit was for us to express an opinion on the financial statements. The audit included consideration of internal control relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. Our audit is, therefore, not designed to identify all control weaknesses and the matters reported below are limited to those deficiencies that we have identified during the audit.

Priority (High/ Medium/ Low)	Control weakness identified	Potential implications	Recommendation	Management response
Low	Whilst a fixed asset register is held, this is currently not being updated sufficiently.	Fixed assets may be misstated.	Ensure a fixed asset register is maintained and updated to include additions purchased.	Audit have corrected historic Fixed Asset from previous years. Going forward, FO will maintain this on a monthly basis.
Low	It was noted during testing that budgeted figures were not completed accurately.	This could lead to incorrect variances with year to date figures which could result in the incorrect explanations being given to Governors.	Ensure that the budget is completed accurately and is reviewed and authorised by a member of management	The budget has been checked and will be monitored monthly.
Low	Accrued income and deferred income balances have not been calculated correctly.	Income may not be recorded in the correct period.	Ensure accrued and deferred income balances are calculated at the year end and any prior year estimates are reversed.	Audit has corrected previous years accruals and prepayments. Going forward, FO will maintain this on a monthly basis.
Low	It was noted that pay rise letters are not always issued to staff.	Employees may be paid the incorrect amounts	Ensure pay rise letter are always issued	This has been actioned and all letters have been sent out for annual increment and national pay rises September 2020 for support staff and teachers.