

3rd December 2014



Our ref: J196/JG/CJ

PRIVATE AND CONFIDENTIAL

The Governors
Jotmans Hall Primary School
High Road
Benfleet
Essex SS7 5RG

Dear Sirs

REPORT TO MANAGEMENT

During the course of our audit and regularity assurance engagements for the year ended 31st August 2014 a number of matters arose which we consider should be brought to your attention.

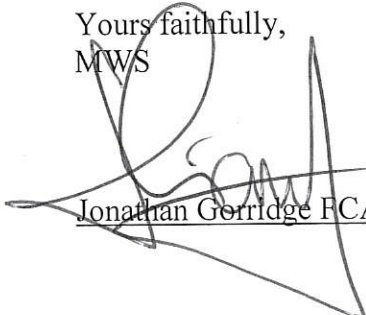
Accompanying this letter is a memorandum noting these points together with any recommendations we have for possible improvements which could be made.

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. However, if any irregularity did come to our attention during our audit and assurance tests, we would, of course, inform you immediately.

This report has been prepared for the sole use of the governors of Jotmans Hall Primary School. We understand that you are required to provide a copy of this report to the Education 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 MWS 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 who assisted us in carrying out our work.

Yours faithfully,
MWS



Jonathan Gorridge FCA – Partner

Jotmans Hall Primary School

Appendix to Management Letter in respect of the audit for the year ended 31st August 2014

Weakness and Consequence	Suggested Remedy	Management Response
<p>B. Dunmow, who is a Governor, is supplying IT support and there is insufficient evidence on file that the transactions are at cost.</p>	<p>Both Mr Dunmow and the school should complete the statement of assurance as suggested by the EFA.</p>	<p>The School and Mr. Dunmow are working on the statement of assurance following guidance from the School Auditors.</p>
<p>Credit card expenditure is currently reviewed by a non-card holder, but this is still a member of the teaching body. From an independent standpoint, this is not ideal.</p>	<p>We would suggest that the Chair of Governors review the charge card expenditure including all relevant receipts.</p>	<p>At the Governing Body Finance and Premises Committee meeting held on 18th November 2014, it was agreed that the Chairman or Vice-Chairman of the Finance Committee would review the Purchase Card expenditure as from 1st December 2014. The Purchase Card Policy was amended to reflect this change, and was ratified by the full Governing Body at their meeting held on 25th November 2014.</p>