

MANAGEMENT LETTER

TO THE GOVERNING BODY OF

FRANCES BARDSLEY ACADEMY FOR GIRLS

FOR THE PERIOD ENDED 31 AUGUST 2016

During our audit for the period ending 31 August 2016, we reviewed the accounting procedures and system of internal controls. This review was made primarily to aid us in determining the scope of our work and did not purport to identify every irregularity or weakness in the system. The comments and recommendations made in this letter arose as a result of our review and are for the sole use of the Governing Body. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose.

We shall be grateful if you will inform us in due course of the steps that you decide to take in respect of the matters dealt with in this management letter. It will also be helpful if you will inform us of any other proposed changes to your system of internal controls as and when they occur.

If you wish to discuss the points in this letter or indeed any other matters relating to the school's finances and controls, please contact Michael Durst.

We would like to take this opportunity to thank the Headteacher and all other staff at the school for the assistance provided to us in carrying out the audit.

Date: 29 September 2016

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<p>1. Payroll Control Account The outstanding payroll creditor per the nominal ledger at 31 August 2016 totalled £115,873.27, whereas the balance outstanding per the payroll report totalled £113,993.40, a difference of £1,879.87.</p>	<p>Balances on the payroll control accounts should be reconciled each month and analysed into the various components payable after the month-end. Priority: Medium</p>	<p>Due to a major system failure with our payroll provider in August 2016 manual calculations were made by them which resulted in a difference between the reported amount and the amount paid</p>
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OBSERVATIONS & COMMENTS	RECOMMENDATIONS	MANAGEMENT RESPONSE
<p>2. Register of Pecuniary Interests We noted that certain governors have not yet completed the Register of Pecuniary Interests.</p>	<p>A Register of Pecuniary Interests should be maintained and be kept up to date for all governors and staff with significant financial responsibilities to avoid conflicts of interest arising.</p> <p>Priority: Medium</p>	<p>The academy was undergoing major board restructuring due to its change in status to a Lead School in a multi academy trust. Procedures are in place to ensure all</p>