

DOC / LYP

The Governors  
Forest Bridge School  
Chiltern Road  
Maidenhead  
Berkshire  
SL6 1XA

James Cowper Kreston  
Reading Bridge House  
George Street  
Reading  
RG1 8LS

Tel: +44 (0)118 9590261

[www.jamescowperkreston.co.uk](http://www.jamescowperkreston.co.uk)

28 January 2021

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.

We have complied with the Financial Reporting Council's Ethical Standard and all threats to our independence, as identified to you in our planning communication letter dated 5 October 2020 have been properly addressed through appropriate safeguards. No additional facts or matters have arisen during the course of the audit that we wish to draw to your attention and we confirm that we are independent and able to express an objective opinion on the financial statements.

This report has been prepared for the sole use of the governors of Forest Bridge School. 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**  
[info@jamescowperkreston.co.uk](mailto:info@jamescowperkreston.co.uk)

Offices also in Henley: +44 (0)1491 848500, London: +44 (0)203 8179350, Oxford: +44 (0)1865 861166, Newbury: +44 (0)1635 35255 and Southampton: +44 (0)2380 221222

Registered to carry on audit work in the UK and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales



James Cowper Kreston is a trading name of James Cowper LLP  
James Cowper LLP is a limited liability partnership registered in England and Wales  
Registered number: OC341068 Registered office: 2 Communications Road,  
Greenham Business Park, Greenham, Newbury, RG19 6AB  
A full list of members' names may be inspected at our registered office  
References to Partners are to Members of James Cowper LLP

## 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 responses
Low	Rates relief claims were not submitted regularly.	This could result in delays in receiving monies owed and therefore negatively impact cash flows.	Ensure annual rates relief claims are completed promptly.	Relief claims will be completed promptly going forward - contact have been updated.
Low	The year-end bank reconciliation includes some amounts which are not genuine reconciling items.	This may result in misstatements in the bank position in the trial balance.	Ensure bank reconciliations are accurately completed at year-end and agree back to the trial balance.	Bank reconciliations will be accurately completed at year-end and agree back to trial balance.
Low	It was noted during testing that the fixed asset register does not include details relating to the source of funding for the assets.	This may result in inability to keep track of the correct spending of funds.	We would recommend that the fixed asset register is updated with details regarding the source of funding for the assets.	The fixed asset register going forward will include funding sources.

## Update on findings/recommendations from previous years

Prior year recommendation	Status in current year	Management response
1. It was noted during testing that the fixed asset register does not include details relating to the source of funding for the assets.	It was identified that this is still an ongoing issue.	This is being addressed.
2. During our testing it was identified that PAYE/NI payments were not paid to HMRC on time on several occasions.	A sample of months of PAYE/NI payments were selected and no late payments were identified during our testing.	This is no longer an issue with all HMRC payments being made on time.
3. It was noted during the audit that the accounting system was not used between May and August 2019. As a result, no bank reconciliations or control accounts reconciliations being prepared, and no management accounts were provided to governors.	The new Sage system is now being used, with assistance of DRB. Some issues were noted in relation to allocation of trade debtor and creditor balances which had to be resolved before our audit work could commence.	The new Sage system is being further embedded and additional time and support has been allocated to ensure smooth working in future.
4. During our testing it was identified that some documentation was not available, including local authority remittance advices and signed lease agreements.	No issues were identified during our audit testing.	No comment.