

Internal controls

Accounting system and internal control

We set out below certain potential improvements to the academy's processes and controls which we noted during our audit work and which we believe merit being reported to you.




Our evaluation of the systems and controls was carried out for the purposes of our audit and accordingly is not intended to be a comprehensive review of the academy's processes. It would not necessarily reveal all weaknesses in accounting practice or internal controls which a special investigation might highlight, nor irregularities or errors not material in relation to the financial statements.

The academy's management is responsible for the identification, assessment, management and monitoring of risk, for developing, operating and monitoring the system of internal control and for providing assurance to the trustees that it has done so. We have applied our audit approach to document, evaluate and assess your internal controls over the financial reporting process in line with the requirements of auditing standards.

In order to provide you with a clearer picture of the significance of issues raised, we have graded the issues by significance/priority before any corrective actions are taken. We have included as a separate section a brief update on the matters we raised last year.

Key findings

Below are the draft management letter points. Our findings are prioritised as follows:


- Low priority 
- Medium priority 
- High priority 

Management letter of recommendation

Priority	Observation and implication	Recommendation	Management comment
●	Declarations of interest (2024) It was identified during testing that declaration of interest forms were not uploaded to the academy website.	Ensure declaration of interest forms are uploaded to the academy website in accordance with the academy requirements.	Declaration of intent form summary updated on academy website July 2024.
●	Employee files (2024) As part of our audit, we review employee files and it was noted that a selection of employees did not have relevant right to work documentation or signed contracts on file.	Ensure employee files are reviewed and required documentation is kept on file.	Now being managed by Grove Learning Trust.
●	Accruing of invoices (2024) During our review of expenditure, there were several invoices identified that related to the prior year. Whilst they were immaterial. They should be accounted for in the correct period.	Ensure invoices are included on to the academies financial system or accrue in estimated costs where required.	Now being managed by Grove Learning Trust.

Management letter of recommendation

Prior year points now cleared

Priority	Observation and implication	Recommendation	2023 Update
	<p>Companies House records (2023) Andrew Morton is still showing as an active Trustee on Companies House despite resigning from post on 31st August 2023 per GIAS.</p>	<p>Ensure companies house is updated at the same time GIAS is updated.</p>	<p>This has been updated in November 2023.</p>