

The Governors  
Holmer Green Senior School  
Parish Piece  
Holmer Green  
High Wycombe  
Bucks.  
HP15 6SP

7 December 2016

Dear Sirs,

Holmer Green Senior School  
Report to Management

During the course of our audit and regularity assurance engagements for the year ended 31 August 2016 we assessed the systems and controls in place and 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 tests, we would, of course, inform you immediately.

We would be grateful if you could enter management's comments against each point under the "management response" column of the memorandum and return it to us in due course.

We have complied with the Ethical Standards for Auditors and all threats to our independence, as identified to you in our planning communications and discussions, 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.

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**Creating advantage by adding value**



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Directors: Martin J Sheehy ACA FCCA MBA Paul C Laird FCCA Denise G J Eyles FCA Christopher Nisbet ACA

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This report has been prepared for the sole use of the trustees of Holmer Green Senior School and must not be shown to third parties without our prior consent. No responsibilities are accepted by The Fish Partnership 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

**The Fish Partnership**

Enc.

**Holmer Green Senior School**  
**Management Letter Memorandum**

<b>Point Raised</b>	<b>Management Response</b>
<p><b>Pecuniary Interest forms</b>            It is important that Pecuniary Interest forms are correct and complete.</p> <p>In carrying out searches at Companies House, we found two Governors with directorships that were not included on the forms.</p> <p>As auditors we need to be made aware of all related parties so that we are able to assess whether we are missing any related party transactions.</p> <p>We have managed to obtain these details from looking at Companies House and the Charity Commission for 2015/16, but would advise that when Governors are completing these forms next year, that they detail all directorships/trusteeships.</p>	<p>Raised with the Governing Body and the two Governors in question will add these Directorships at the next FGB in 2017</p>
<p><b>Authorisation Dates</b></p> <p>When documents are signed as being authorised, please can they also be dated so it is clear what date this has been done.</p> <p>In doing our walkthrough test, it was found that the BACS reports are never dated when authorised.</p>	<p>Request noted and will be actioned immediately. The second Invoice sheet has always been dated but the top sheet will also now be dated.</p>
<p><b>Free School Meals</b></p> <p>Our main concern raised during nominal analysis is the issue which has resulted in an increased catering cost:</p> <p>"The main reason is due to students who are eligible for free school means (FSM) giving their sQuid card to other students to claim a meal and also claiming a meal for themselves by saying they forgot their sQuid card and giving their name at the till. Therefore this results in extra costs to the school."</p> <p>HGSS need to improve controls in this area- other schools use finger print systems for food purchased at school, could this be another option to avoid this kind of thing happening?</p>	<p>This has been investigated and found to involve a small number of students. This is now being managed by the Catering Manager and all students must produce a card in order to claim their FSM. If possible, we would like to avoid switching systems due to cost and also time issues during the very busy lunch period.</p>