

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

08 December 2017

Dear Sirs,

Holmer Green Senior School  
Report to Management

During the course of our audit for the year ended 31 August 2017 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 tests which are designed to assist us in forming our opinion on the financial statements. 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

The Fish Partnership Accountants Limited Telephone: 01628 527956

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TRAINING



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EMPLOYER 

 INVESTORS | *G<sub>o</sub>ld*



Loudwater, High Wycombe

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IN PEOPLE



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This report has been prepared for the sole use of the Governors 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 company's staff who assisted us in carrying out our work.

Yours faithfully

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The Fish Partnership

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

| <b>Point Raised</b>   | <b>Management Response</b>   |
|---|--|
| <p><b>Caretaker Rent</b></p> <p>The Caretaker's rent is 9% of his gross salary.</p> <p>During the year the Caretaker's salary increased but the rent did not.</p>   | <p>This has been rectified by payroll and the repayment to the school will be actioned in December 2017 payroll. Payroll have been reminded of the need for this adjustment each April</p> |
| <p><b>Website Disclosures</b></p> <p>Governors' disclosures are out of date on the website and should be updated. The information presented does not agree to Companies House records. This matter relates to appointments and resignations made after August 2017.</p> | <p>This has now been updated.</p>  |
| <p><b>Salary Statements</b></p> <p>Salary statements on personnel files of non-teaching staff do not include an effective date of the new salary. Such information is included for teachers' salary statements.</p>   | <p>This will be actioned for all salary statements.</p>  |