

13 December 2023

The Trustees
Lighthouse School
Arthington House
Hospital Lane
Cookridge
Leeds
LS16 6QB

Dear Sirs

LIGHTHOUSE SCHOOL
MANAGEMENT LETTER FOR THE YEAR ENDED 31 AUGUST 2023

Audit approach and areas covered by the audit

Our audit of Lighthouse School was risk-based and we adopted a substantive approach that focussed on the testing of key balance sheet areas and a various samples of transactions during the year.

Audit findings

As a result of the procedures which we undertook as part of our audit work on the Lighthouse School for the year ended 31 August 2023 the following matters were identified:

The following issues were identified from the review of internal systems and controls during the year:		
Issue (Risk level)	Description	Response
Health and safety recommendations (low)	Recommendations were made as a result of the health and safety evaluation including an annual review of the health & safety policy, weekly inspections of the defibrillator, allergens policy to be adapted and used.	Trustees completed Health and Safety assessment of the school premises on 21 st July 2023 Health and Safety Policy -8 th March 2023 approval now annual. New Allergens Policy ratified by Trustee board 23 rd May 2023.

Issue (Risk level)	Description	Response
Recommendations from safeguarding review (high)	<p>The Governing Body has not been briefed since 2017 regarding their safeguarding and child protection responsibilities. Recommended to hold a briefing meeting with all governors and supply staff training. Ensure all training records are held on school's central records.</p> <p>It was also noted that the newly appointed safeguarding officer had not yet been offered relevant training.</p>	<p>The Trustee board has been annual briefed on its responsibilities for safeguarding and completed annual training. This was completed on 5th October 2022 at the FTB (see minutes and on 20th September 2023 at FTB. All supply staff have a first day induction which includes safeguarding. School has made significant improvement on central training records.</p> <p>All of the safeguarding team in school have attended the 2 day DSL course and all staff have completed their training and read KCSIE 2022 and 2023.</p>

Status of audit recommendations from the previous year

Issue	Status
Trade creditor statements not kept (low)	Most suppliers do not send statements, however those that were received were retained by the school.
Health and safety recommendations (low)	New policies and procedures were implemented following the internal review
Recommendations from Governance compliance review (low)	All policies have been updated for UK GDPR. Privacy notices have been updated to use the most up to date template
Recommendations from Governance compliance review (medium)	Standard naming convention adopted to assist with records management. All senior staff are aware of requirements. A new IT support company has been appointed and backups are available for one month.
Recommendations from Governance compliance review (high)	This has been actioned. The information asset register is up to date and the data processors details and contract clauses have been added to Smartlog for monitoring using Veritau's database.

Gibson Booth, Chartered Accountants, accepts no liability to anyone other than the company as a result of this letter.

Yours faithfully

