

Our ref: PH/RNN/120719

7 December 2017

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

Dear Sirs

LIGHTHOUSE SCHOOL
MANAGEMENT LETTER FOR THE YEAR ENDED 31 AUGUST 2017

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 2017 the following matters were identified:

Issue (Risk level)	Description	Response
VAT 126 Forms (low)	There have been two claims made during the year. We recommend VAT claims to be made more regularly to assist the school's cashflow.	<i>As a minimum quarterly claims will be made in future.</i>

Status of audit recommendations from the previous year

Issue (Risk level)	Description	Status
Responsible Officer report (high)	During the year no independent checking of financial controls, systems, transactions and risks was carried as required by the Academies Financial Handbook 2015.	Internal auditor was appointed and Responsible Officer checks on financial controls have been carried out.
Accounting officer's statement on regularity (medium)	Documentation should be kept to support the accounting officer's statement on regularity, propriety and compliance. We recommend using the checklist issued by the National Association of School Business Managers.	Documentation supporting the accounting officer's statement is now kept.
VAT 126 Forms (low)	There have been two claims made during the year. No claim has been made since December 2015. We recommend VAT claims to be made more regularly to assist the school's cashflow.	Claims are still not being made on a regular basis.

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

Yours faithfully



GIBSON BOOTH