



26 January 2021

The Governors
St Marie's School, A Catholic Voluntary Academy
Fulwood Road
Sheffield
S10 3DQ

Ref: AP/KL/S285

Dear Sirs

In accordance with our normal practice we are writing to draw your attention to various matters which arose during the course of our audit of the academy's accounts for the year ended 31 August 2020.

Audit approach and areas covered

The purpose of the audit was to enable us to express an opinion on whether the financial statements give a true and fair view (or present fairly, in all material respects). The audit included consideration of internal control relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

The matters reported below are limited to those deficiencies that the auditor has identified during the audit and that the auditor has concluded are of sufficient importance to merit being reported to those charged with governance.

Qualitative aspects of the academy's accounting practices and financial reporting

We have no comments to make concerning the qualitative aspects of the academy's accounting practices and financial reporting.

Significant difficulties

We did not encounter any significant difficulties during the audit and there are no significant findings from the audit to draw to your attention.

Letter of representation

Drafts of our proposed letters of representation concerning the audit of the financial statements and the report on regularity are attached. We draw your attention to the paragraph 21 concerning specific representations made. In other respects the letters are routine.

Adjusted and unadjusted misstatements

There were no unadjusted misstatements determined during the course of our audit.

For your information we also attach a schedule of adjustments that you agreed should be processed when finalising the accounts.

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Expected modifications to the auditors' report

There are no expected modifications to the auditors' report.

Material weaknesses in the accounting and internal control systems

As you are aware from our letter of engagement, our audit procedures were directed towards testing the accounting systems in operation upon which we have based our assessment of the accounts. There were no actual or potential weaknesses identified during the course of our audit, however, it is not meant to be a full and accurate reflection of all weaknesses that may be present in your system.

Other matters required by Auditing Standards to be communicated

There are no other matters that we are required by auditing standards to communicate to you.

Other relevant matters relating to the audit

We have discussed with you the fact that we provide additional services to the academy in addition to acting as auditors. We wish to confirm to you that in our opinion the provision of such services does not affect our independence as:

- (i) the additional services provided are of a routine compliance nature and the Board of Governors takes any decisions where judgement is required, and
- (ii) the firm's quality control procedures provide adequate safeguards in respect of the additional services that we provide.

Report on regularity

There are no matters arising from our report on regularity.

We would like to take this opportunity of expressing our thanks to your staff for their assistance during the course of our audit.

Please note that this report has been prepared for the sole use of St Marie's School, A Catholic Voluntary Academy. It must not be disclosed to third parties, quoted or referred to, without our prior written consent. No responsibility is assumed by us to any other person.

If we can be of any further assistance, please contact Alan Pickstone.

Yours faithfully

Marriott Gibbs Rees Wallis Limited

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