

Strong points

- Clients were very organised and had a lot of information ready for us at the start of the final audit visit or even prior to the visit. This helps to make things run a lot smoother during the audit process and means we don't have to pester clients as much for information. There is a short deadline for the audit work to be completed and the accounts being prepared. This is due to the accounts needing to be submitted to the ESFA by the 31st December each year, which is only 4 months after the year end.
- Feedback over the years has been taken on by our clients regarding some of the management letter points we have raised. Academy trusts have improved in tightening up their internal controls in some areas such as; purchase orders and invoicing, month end procedures, payroll approval, school websites and Get Information About Schools being up to date with local/Trust Governors details and attendance.
- Trusts seemed to have strong financial oversight including following the various requirements with regards to management accounts as outlined in section 2 of the Academy Trust Handbook 2021, which can be found [here](#) on the ESFA's website.
- Fixed asset registers had been maintained by the Trusts and updated for any capital items during the year, which is also a requirement included in section 2 of the ESFA's Academy Trust Handbook 2021.