



WAGSTAFFS
CHARTERED ACCOUNTANTS

The Directors
The Hart Schools Trust Limited
North Hertfordshire College
Monkswood Way
Stevenage
Hertfordshire
SG1 1LA

Our Ref: MRH/KHP/HAR18

27 November 2019

Dear Sirs

LETTER OF COMMENT - THE HART SCHOOLS TRUST LIMITED - YEAR ENDED 31 AUGUST 2019

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 trust's accounts for the year ended 31 August 2019.

(a) Qualitative aspects of the entity's accounting practices and financial reporting

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

(b) Letter of representation

We acknowledge your comments in the letter of representation which has been duly received.

(c) Unadjusted misstatements

There were no unadjusted misstatements determined during the course of our audit, except for those considered to be clearly trivial.

(d) Expected modifications to the audit report

There are no expected modifications to the audit report.

Cont'd/

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(e) Material weaknesses in the accounting and internal controls system

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. This conclusion is by no means a full and accurate reflection of all weaknesses that may be present in your system.

(f) 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.

(g) Other relevant matter relating to the audit

We have discussed with you that we provide accounting services to the trust (production of the year end accounts in statutory format) 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 the additional services provided are of a routine compliance nature and the Board takes any decisions where judgement is required.

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

Please note that this report has been prepared for the sole use of The Hart Schools Trust Limited. It must not be disclosed to third parties, quoted or referred to, without our prior written consent. No responsibility is assumed to any other person.

The purpose of the audit was to enable us to express an opinion on the financial statements; 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; and The matters reported above 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.

If we can be of any further assistance, please contact Mark Hubbocks.

Yours faithfully


WAGSTAFFS