

# Appendix C – Management letter



**Kedington Primary Academy**  
**Management Letter**  
**Period Ended 31 May 2017**

Dear Sirs

In accordance with our normal practice, we are writing to highlight matters arising during the course of our audit relating to the systems, internal controls, accounting practises and governance of Kedington Primary Academy that we are required to bring to your attention and matters that the Annual Accounts Direction requires us to notify the EFSA.

As you will be aware, the primary purpose of our audit is to express an opinion on the financial statements. Our examination is carried out on a test basis and should not be relied upon to detect errors or irregularities which are not material to those statements.

We are pleased to confirm that we identified no such issues that require communication to you.

Yours faithfully

*Larking Gowen*