INDEPENDENT EXAMINER'S REPORT TO THE PITLOCHRY HIGH SCHOOL FUND COMMITTEE CHAIRPERSON FOR THE YEAR ENDED 31 JULY 2019

I report on the 'School Fund Summary' of Pitlochry High School Fund for the year ended 31 July 2019. This report is made solely to the School Fund Chairperson. I do not undertake to have responsibilities to the Chairperson in his/her individual capacity or to third parties.

Respective responsibilities of School Fund Committee Chairperson and Independent Examiner

The School Fund Committee Chairperson is responsible for the keeping of the accounting records in accordance with policies and procedures made by Perth & Kinross Council. It is my responsibility to examine the accounting records, of which the 'School Fund Summary' is a part, and to state whether any matters have come to my attention.

Basis of Independent Examiner's Statement

An examination includes a review of the accounting records kept by the school. It also includes consideration of any unusual items and seeks explanations from the School Fund Treasurer and/or Chairperson concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit. Consequently, I do not express an audit opinion on the 'School Fund Summary'.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than stated below) which gives me reasonable cause to believe that in any material respect, the requirements to keep proper accounting records have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the 'School Fund Summary' to be reached.

Fiona Lambie 23/04/2020

Independent examiner **Date**

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Independent Examiner's Comments (if any)

This examination was carried out during the Covid 19 Lockdown and therefore access to school fund records was limited and resulted in a less rigorous examination than is usual.