INDEPENDENT EXAMINER'S REPORT TO THE PITLOCHRY HIGH SCHOOL FUND COMMITTEE CHAIRPERSON FOR THE YEAR ENDED 31 JULY 2020

I report on the 'School Fund Summary' of Pitlochry High School Fund for the year ended 31 July 2020. This report is made solely to the School Fund Chairperson. I do not undertake to have responsibilities to the Chairperson in their 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.

Elaine Mudie

Independent examiner **Date 16/12/2021**

Elaine Mudie F.C.C.A.
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Independent Examiner's Comments:

The examination was carried out during the Covid pandemic and as such the examiner was unable to visit the school and the examination was completed online using MS Teams and emails.

The Covid pandemic has also resulted in some negative balances on the school fund due to the cancellation/postponement of trips, activities etc and the resultant wait for insurance claims or rearrangement.