

Mark Sanders MBA, BSc(Hons)

Chief Executive

Our Ref MO/MAM
Your Ref
Date 23 July 2003
Please ask for Mike Owen
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Mr C Portman
Relations Manager
Audit Commission
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**FINANCE &
E-GOVERNMENT DIVISION**

*Town Hall
Knowsley Street
Bury BL9 0SW
Tel: 0161-253 5000*

**Mike Owen CPFA
Director of Finance &
E-Government**

Dear Clive

**AUDIT OF ACCOUNTS 2002/2003 –
LETTER OF REPRESENTATION**

In connection with your audit of the income and expenditure of Bury Metropolitan Borough Council for 2002/03 and the financial position of the Council for the year ended 31 March 2003 as reflected in the statement of accounts for 2002/2003. I confirm that to the best of my knowledge and belief the Council has taken all reasonable steps to satisfy itself that there are no known:

- significant contingent liabilities, other than those disclosed in the notes to the consolidated balance sheet.
- instances of non-compliance with the laws or regulations that are likely to have a significant effect on the finance or operations of the authority.
- significant post balance sheet events that have occurred which would require adjustments to or disclosure in the statement of accounts
- other material transactions with related parties, other than those that have been properly recorded and disclosed.
- significant pending claims or proceedings of litigation, other than those disclosed in the statement of accounts
- significant instances of known irregularities, including fraud, other than those already disclosed to the auditor.

2.
Mr C Portman
16 July 2003

I also confirm that the Council's transactions have been properly and correctly reflected in the accounts.

In making these representations, I have consulted with the Monitoring Officer on legal matters, and with other officers as appropriate. The representations will be formally acknowledged by the Audit Sub-Committee on 31 July 2003.

Yours sincerely

DIRECTOR OF FINANCE AND E-GOVERNMENT