

Mark Sanders MBA, BSc(Hons)

Chief Executive

Our Ref MO/MAM
Your Ref
Date 15 July 2004
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 2003/2004 –
LETTER OF REPRESENTATION**

In connection with your audit of the income and expenditure of Bury Metropolitan Borough Council for 2003/04 and the financial position of the Council for the year ended 31 March 2004 as reflected in the statement of accounts for 2003/2004, 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
15 July 2004

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 Committee on 29 July 2004.

Yours sincerely

A handwritten signature in black ink that reads "M. Owen". The letters are cursive and fluid, with a large initial 'M' and a distinct 'O'.

DIRECTOR OF FINANCE AND E-GOVERNMENT