

**Mark Sanders MBA, BSc(Hons)**

*Chief Executive*

*Our Ref* MO/MAM  
*Your Ref*  
*Date* 12 July 2005  
*Please ask for* Mike Owen  
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Mr C Portman, Relations Manager  
Audit Commission  
Aspinall Close  
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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 2004/2005 –  
LETTER OF REPRESENTATION**

In connection with your audit of the income and expenditure of Bury Metropolitan Borough Council for 2004/05 and the financial position of the Council for the year ended 31 March 2005 as reflected in the statement of accounts for 2004/2005, 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 2005

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 27 July 2005.

Yours sincerely

A handwritten signature in black ink, appearing to read "M. Owen". The signature is written in a cursive style with a large initial "M" and a distinct "Owen" at the end.

**DIRECTOR OF FINANCE AND E-GOVERNMENT**