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Private & confidential

Mr S Kenyon
Assistant Director of Resources (Finance and
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Bury Metropolitan Borough Council
Town Hall
Knowsley Street
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Our ref TR/rl/016/let

2nd October 2013

Dear Steve

Audit of accounts 2012/13 – Notice of certification of completion of the audit

I am pleased to advise you that the audit of Bury Metropolitan Borough Council's accounts for the year ending 31 March 2013 has been completed.

An unqualified opinion on the accounts was issued on 22 August 2013. On the same date I also issued an unqualified conclusion on the Authority's arrangements for securing value for money as required by the Audit Commission's Code of Practice.

I have not had to exercise any statutory audit powers under the Audit Commission Act 1998.

May I draw your attention to Regulation 11 of the Accounts and Audit Regulations 2011 which requires the Authority to give notice by advertisement and on its website that the audit has been concluded and that the statement of accounts is available for inspection by local government electors, including:

- a statement of the rights conferred on local government electors by section 14 (inspection of statements of accounts and auditors' reports) of the 1998 Act;
- the address at which and the hours during which those rights may be exercised; and
- details of where the statement of accounts can be found on the Authority's website.

Yours sincerely

Trevor Rees
Partner

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF Bury Metropolitan Borough Council

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2013 issued on 22 August we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of the Authority and the Group as at 31 March 2013 and of its expenditure and income for the year then ended; and
- had been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2012/13.

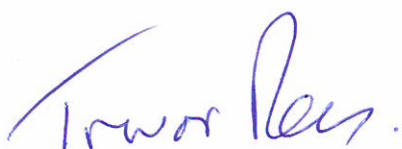
Issue of value for money conclusion

In our audit report for the year ended 31 March 2013 issued on 22 August 2013 we reported that, in our opinion, in all significant respects, Bury Metropolitan Borough Council had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2013.

Certificate

In our report dated 22 August 2013 we explained that we could not formally conclude the audit on that date until we had completed the work necessary to issue our assurance statement in respect of the authority's Whole of Government Accounts consolidation pack. We have now completed this work. No matters have come to our attention since that date that would have a material impact on the financial statements on which we gave an unqualified opinion and value for money conclusion.

We certify that we have completed the audit of the accounts of Bury Metropolitan Borough Council in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.



Trevor Rees

for and on behalf of KPMG LLP, Appointed Auditor

Chartered Accountants

St James' Square

Manchester

M2 6DS

2 October 2013