

Our reference
Your
reference
Date

Mark Heap
District Auditor
Audit Commission
Aspinall Close
Middlebrook
Horwich
Bolton BL6 6QQ

Dear Mr Heap

Copeland Borough Council –Letter of Representation 2004/05 in response to the report issued to those charged with governance

I confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy myself that I can properly make the following representations to you in connection with your audit for the year ended 31 March 2005.

Unadjusted errors

Your report to the Full Council noted the following unadjusted item in the 2004/5 financial statements for Copeland Borough Council:

- £117,300 of consultancy costs in relation to IT advice that related to February and March 2005 that was not included as expenditure in the 2004/2005 financial year. This will be treated as 2005/2006 expenditure, when if fact in relates to 2004/2005. The correct treatment under accounting regulations would be to treat this as expenditure in 2004/2005.

Although the council accept that the required accounting treatment would be to include this in the 2004/2005 statement of accounts, we do not feel that the error is sufficiently large to make a meaningful difference to the view given by the financial statements as a whole. We base this judgment on the relative size of the error in comparison to the £46.7m of gross expenditure incurred by the Council.

Signed on behalf of Copeland Borough Council.

Signed
Name
Position
Date