

Our reference MA001A

15 September 2009

The Governance and Constitution Committee
Cheshire East Council
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Dear Ladies and Gentlemen

Demised Macclesfield Borough Council 2008/09 Annual Governance Report

I am pleased to present my report on the results of my audit work for 2008/09. A draft of the report was discussed and agreed with officers on 16 September 2009. It has been updated since as issues have been resolved.

At the time of writing my audit work is incomplete. I expect to complete all the outstanding work to enable me to give my opinion on the accounts, as planned, on 30 September 2009. I will provide you with an oral update on any matters arising when we meet.

The attached report sets out the key issues that you should consider before I complete the audit. It asks you to:

- consider the matters raised in the report before approving the financial statements (pages 6 to 8);
- take note of the adjustments to the financial statements which are set out in this report (Appendix 2); and
- agree to adjust the errors in the financial statements I have identified, which management has declined to amend or set out the reasons for not amending the errors; (Appendix 3); approve the letter of representation on behalf of the Council before I issue my opinion and conclusion (Appendix 4).

I also enclose a copy, for information, of my final Annual Governance Report in respect of Cheshire County Council.

I will attend the Governance and Constitution Committee on 30 September to present these reports.

Yours faithfully

Judith Tench
District Auditor