



PRIVATE AND CONFIDENTIAL

Grant Thornton UK LLP
Royal Liver Building
Liverpool
L3 1PS

Date:
My Ref:
Please ask for: Dean Langton
Direct Dial: 01254 666703
Email address: dean.langton@blackburn.gov.uk

Dear Sir,

Blackburn with Darwen Borough Council Financial Statements for the year ended 31st March 2023

This representation letter is provided in connection with the audit of the financial statements of Blackburn with Darwen Borough Council for the year ended 31 March 2023.

Financial Statements

On 5 September 2024 parliament approved the Accounts and Audit (Amendment) Regulations 2024. These Regulations set a publication date for financial statements in respect of 2022/23 of 13 December 2024. The new National Audit Office Code which was approved on 9 September 2024 also requires that where auditors are unable to conclude their work, they should issue either a qualified audit opinion or a disclaimer of opinion by this date, known as the 'statutory backstop date'.

Because of the statutory backstop date, it has neither been possible to provide you with, nor have you asked for, all the required information for you to complete your audit for year ending 31 March 2023 by the statutory backstop date.

I understand that you will not be expressing an opinion on the financial statements. This is for the reasons outlined in your Audit Findings Report and the Independent Auditors Report. In view of this, this representation letter includes only those representations that we consider necessary given you are to provide no opinion on the financial statements.

In preparing the Financial Statements, as the Officer responsible for the administration of the Council's financial affairs as required by s151 of the Local Government Act 1972, I have:-

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent; and
- complied with the Code of Practice on Local Authority Accounting in the United Kingdom.

I can also represent that I have:-

- kept proper accounting records which were up to date;
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

Annual Governance Statement

I am satisfied that the Annual Governance Statement (AGS) fairly reflects the Council's risk assurance and governance framework and I confirm that to the best of my knowledge I am not aware of any significant governance issues or risks that are not disclosed within the AGS (as it applied for period covered by the Council's financial statements).

Narrative Report

The disclosures within the Narrative Report fairly reflect our understanding of the Council's financial and operating performance over the period covered by the Council's financial statements.

Approval

The approval of this Letter of Representation was minuted by the Council's Audit and Governance Committee at its meeting on 26 November 2024.

Yours faithfully

Name: Dean Langton

Position: Strategic Director Finance and Resources

Date:

Signed on behalf of the Council