

Our reference DJWBR27704
Your reference
Date 30 November 2004

Councillor Ken Bodfish
Chair of Policy and Resources Committee
Brighton & Hove City Council
c/o King's House
Grand Avenue
Hove
BN3 2LS

Dear Councillor Bodfish

Shoreham Airport Joint Committee - Audit of accounts 2003/04

A Statement of Auditing Standards (SAS), known as SAS 610 '*Reporting to those charged with governance*' is applicable to the audit of the Airport's accounts. The SAS (610) requires auditors to report to those charged with governance (as distinct from management) certain matters before they give an opinion on the financial statements.

I agreed with the Council, that the communications that I need to make before issuing my report on the Airport's accounts, would be with the Policy and Resources Committee. The position is highlighted in our 2003/04 audit plan.

I am writing to you, as the Chair of that Committee, to let you know that I have completed my audit of the 2003/04 accounts and am proposing to issue an unqualified opinion.

My detailed audit work has not identified any significant issues that need to be brought to your attention and officers have made adjustments to the accounts where I have suggested these.

You do not need to take any action or respond to this letter and I will be liaising with officers to finalise my opinion over the next few days.

Yours sincerely

Darren Wells
District Auditor

copy
C Vaughan, Chief Financial Officer