

Joint Committee Members  
Tyne and Wear Archives Joint Committee  
Civic Centre  
Regent Street  
Gateshead  
NE8 1HH

Dear Sir/Madam

**Audit of Financial Statements – Compliance with Statement of Auditing Standard (SAS) 610**

Statement of Auditing Standard (SAS) 610 requires the external auditor to consider matters arising from the annual audit of your financial statements and whether they should be included in a report to members in their capacity as 'those charged with governance'. The potential areas for the auditor to report on are:

- any expected modifications to the auditor's report on your statements
- non-trifling mis-statements that have not been adjusted by officers following the audit
- material weaknesses in accounting and internal control systems
- qualitative aspects of accounting practice and financial reporting
- matters required by other auditing standards to be reported to those charged with governance
- other matters that we wish to draw to your attention

We have recently completed the review of your statements for 2003/04 and I am writing to confirm that I have no matters that I wish to raise with members under SAS 610.

My conclusion from the financial statements audit as part of my overall audit of the joint committee for the year will be reported in the usual way through the final accounts memorandum.

Yours faithfully



Cameron Waddell  
Audit Manager