BRIDGEND COUNTY BOROUGH COUNCIL

REPORT OF THE CLERK & TECHNICAL OFFICER

COYCHURCH CREMATORIUM JOINT COMMITTEE

FRIDAY 7TH JUNE 2013

AUDIT INSPECTION

1. **Purpose of the Report**

1.1 The purpose of the report is to inform the Joint Committee of a recent internal audit of the administration processes within the Crematorium.

2. **Background**

2.1 An audit review of the Crematorium was undertaken as part of Bridgend County Borough Council's 2012/13 Annual Internal Audit Plan. The objective of the audit was to provide assurance to the Joint Committee that satisfactory internal controls are operating at the Crematorium.

3. **Current Situation**

3.1 Based on an assessment of the strengths and weaknesses of the areas examined, the audit concluded that the effectiveness of the internal control environment is considered to be sound and therefore **substantial assurance** can be placed upon the management of risks. This overall opinion is supported by the identification of a well-controlled system where only minor recommendations may have been made where it is considered that the action required is desirable and should result in enhanced control or improved value for money.

3.2 Coychurch Crematorium has responded to comments raised and has made minor adjustments to current practices. Enquiries are on-going with HMRC to clarify the issue on clothing. A copy of the Audit Report is attached as **Appendix 1.**

4. **Effect upon Policy Framework and Procedure Rules**

4.1 There is none.

5. **Equalities Impact Assessment**

5.1 Bridgend Council's Equalities Impact Toolkit has been utilised, which indicates that the audit review will have no impact on specific equality groups and disability duties.

6. **Financial Implications**

6.1   There are none

7.   **Recommendation**

7.1   The Joint Committee is recommended to note the report.

Chris Howell
CLERK AND TECHNICAL OFFICER
31st May 2013

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Background Papers:
Equalities Impact Assessment Toolkit