

# Public Document Pack

## Cyngor Bwrdeistref Sirol Pen-y-bont ar Ogwr Bridgend County Borough Council

Swyddfeydd Dinesig, Stryd yr Angel, Pen-y-bont, CF31 4WB / Civic Offices, Angel Street, Bridgend, CF31 4WB



Rydym yn croesawu gohebiaeth yn Gymraeg.  
Rhowch wybod i ni os mai Cymraeg yw eich  
dewis iaith.

We welcome correspondence in Welsh. Please  
let us know if your language choice is Welsh.



Annwyl Cyngorydd,

### **CYD BWYLLGOR AMLOSGFA LLANGRALLO**

Cynhelir Cyfarfod Cyd Bwyllgor Amlosgfa Llangrallo o bell Trwy Timau Microsoft ar **Dydd Gwener, 13 Medi 2024 am 14:00**.

### **AGENDA**

- Ymddiheuriadau am absenoldeb**  
Derbyn ymddiheuriadau am absenoldeb gan Aelodau.
- Datganiadau o fuddiant**  
Derbyn datganiadau o ddiddordeb personol a rhagfarnol (os o gwbl) gan Aelodau / Swyddogion yn unol â darpariaethau'r Cod Ymddygiad Aelodau a fabwysiadwyd gan y Cyngor o 1 Medi 2008.
- Cymeradwyaeth Cofnodion** 3 - 8  
I dderbyn am gymeradwyaeth y Cofnodion cyfarfod y 21/06/2024
- Gwobr Baner Werdd** 9 - 14
- Archwiliad Mewnol Amlosgfa Llangrallo** 15 - 26
- Datganiad Monitro Refeniw 1 Ebrill i 30 Mehefin 2024 a Datganiad Cyfrifo Blynnyddol 2023-24 Diweddariad** 27 - 36
- Materion Brys**  
I ystyried unrhyw eitemau o fusnes y, oherwydd amgylchiadau arbennig y cadeirydd o'r farn y dylid eu hystyried yn y cyfarfod fel mater o frys yn unol â Rhan 4 (pharagraff 4) o'r Rheolau Trefn y Cyngor yn y Cyfansoddiad.

Nodyn: Bydd hwn yn gyfarfod O bell a bydd Aelodau a Swyddogion mynchu trwy o bell Trwy Timau Microsoft. Bydd y cyfarfod cael ei recordio i'w drosglwyddo drwy wefan y Cyngor. Os oes gennych unrhyw gwestiwn am hyn, cysylltwch â cabinet\_committee@bridgend.gov.uk neu ffoniwch 01656 643148 / 643694 / 643513 / 643159

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Cyfnewid testun: Rhowch 18001 o flaen unrhyw un o'n rhifau ffon ar gyfer y gwasanaeth trosglwyddo testun

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Yn ddifluant

**K Watson**

Prif Swyddog, Gwasanaethau Cyfreithiol a Rheoleiddio, AD a Pholisi Corfforaethol

**Dosbarthiad:**

Cynghorwyr

H T Bennett  
E L P Caparros  
P Davies  
H Griffiths

Cynghorwyr

S J Griffiths  
G John  
J Lynch-Wilson  
JC Spanswick

Cynghorwyr

C Stallard  
B Stephens

CYD BWYLLGOR AMLOSGFA LLANGRALLO - DYDD GWENER, 21 MEHEFIN 2024

COFNOD O BENDERFYNIAID CYFARFOD O'R CYD BWYLLGOR AMLOSGFA LLANGRALLO A GYNHALIWYD REMOTELY - VIA MICROSOFT TEAMS AR DYDD GWENER, 21 MEHEFIN 2024 14:00

Yn Bresennol

Y Cynghorydd JC Spanswick – Cadeirydd

E L P Caparros

S J Griffiths

G John

J Lynch-Wilson

Ymddiheuriadau am Absenoldeb

B Stephens  
C Stellard

Swyddogion:

Stephen Griffiths  
Nimi Chandrasena  
Joanna Hamilton  
Dean Jones  
Chris Morris  
Zak Shell

Swyddog Gwasanaethau Democraidd – Pwyllgorau  
Swyddog y Gwasanaethau Democraidd – Pwyllgorau  
Rheolwr Gwasanaethau Profedigaeth a Chofrestrydd  
Accountant - Financial  
Accountant  
Pennaeth Gwasanaethau Cymdogaeth

Datganiadau o Ddiddordeb

Dim

## 42. Ethol Cadeirydd (Oddi wrth Aelodau Cyngor Bwrdeistref Sirol Pen-y-bont ar Ogwr)

Y penderfyniad a wnaed	Penderfynwyd: Cafodd yr Arweinydd, y Cyngorydd John Spanswick, ei ethol a'i benodi'n unfrydol fel y Cadeirydd ar gyfer Tymor Mai 2024-Mai 2025
Dyddiad gwneud y penderfyniad	21/06/2024

## 43. Ethol Is-Gadeirydd (O blith Aelodau Cyngor Bro Morgannwg)

Y penderfyniad a wnaed	Penderfynwyd: Cafodd y Cyngorydd Gwyn John ei ethol a'i benodi'n unfrydol fel y Cadeirydd ar gyfer Tymor Mai 2024-Mai 2025
Dyddiad gwneud y penderfyniad	21/06/2024

## 46. Cymeradwyo Cofnodion

Y penderfyniad a wnaed	Penderfynwyd: Cymeradwyo cofnodion cyfarfod Cydbwyllgor Amlosgfa Llangrallo ar 1 Mawrth 2024 fel rhai gwir a chywir.
Dyddiad gwneud y penderfyniad	21/06/2024

## 47. Datganiad Cyfrifon Blynnyddol 2023-4

Y penderfyniad a wnaed	Cyflwynwyd yr adroddiad gan y Cyfrifydd, Rheoli a Chwblhau Ariannol, a'i ddiben oedd cyflwyno'r Datganiad Cyfrifon Blynnyddol heb ei archwilio ar gyfer blwyddyn ariannol 2023-24 i'r Cydbwyllgor, a chael cymeradwyaeth i gyflwyno'r Datganiad Cyfrifon Blynnyddol ar gyfer Amlosgfa Llangrallo i Archwilio Cymru. Cyfeiriodd Aelod at dudalen 15 yr adroddiad gan ofyn am eglurhad o brif achos y cynnydd mewn asedau sefydlog ac asedau tymor hir o 4.9 i 6.9 miliwn. Roedd ar ddeall bod yr achos wedi'i nodi mewn pwynt ar wahân o fewn yr adroddiad a chytunwyd y byddai hyn yn cael ei ddangos yn yr adroddiad ei hun yn y dyfodol. Ychwanegodd yr Aelod fod gan CBSP gronfeydd wrth gefn sylweddol a bu sôn bod y cronfeydd wrth gefn
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	<p>hyn yn mynd i mewn i Reoli'r Trysorlys, a fyddai'n cynhyrchu elw llog. Cyfeiriodd at bwynt 5 yr adroddiad a chysylltodd â thrafodaethau blaenorol y byddai'r llog a gynhyrchir yn cael ei adlewyrchu yn adroddiadau'r dyfodol.</p> <p>Dyweddodd y Rheolwr Cyllid, Rheoli a Chwblhau Ariannol fod y mater mewn perthynas â llog wedi cael ei drafod ag Uwch Swyddogion Cyllid a'i fod yn mynd drwy'r broses yn dilyn argymhelliaid a wnaed yn ystod cyfarfod blaenorol.</p> <p>Dyweddodd y Pennaeth Gweithrediadau - Gwasanaethau Cymunedol a Chlerc a Swyddog Technegol Bwrdd Amlosgfa Llangrallo, mewn achosion lle mae cronfeydd wrth gefn sylweddol, ei bod yn hysbys bod y cronfeydd wrth gefn yn cael eu rhannu â rhai rhiant-awdurdodau. Fodd bynnag, dywedodd fod costau sylweddol yn digwydd o bryd i'w gilydd ac felly byddai unrhyw gronfeydd wrth gefn a gynhyrchir yn cael eu hailfuddsoddi.</p> <p>Ychwanegodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth fod cymal yn y Memorandwm Cytundeb sydd wedi'i sefydlu ar gyfer y Cydbwyllgor Amlosgfa, sy'n nodi y dylid defnyddio'r holl wargedion i wella dyfodol yr amlosgfa ac na ddylid ei ailddyrannu i'r Awdurdod Rhiant.</p> <p><u>Penderfynwyd:</u> Cymeradwyodd y Cydbwyllgor Ddatganiad Cyfrifon Blynnyddol Amlosgfa Llangrallo ar gyfer 2023-24 (Atodiad 1), a chytunwyd y byddai Cadeirydd y Cydbwyllgor yn llofnodi'r Datganiad Cyfrifon Blynnyddol cyn ei gyflwyno i Archwilio Cymru</p>
Dyddiad gwneud y penderfyniad	21/06/2024

#### 48. Adolygiad Blynnyddol o Amcanion Cynllun Busnes 2023-24

Y penderfyniad a wnaed	<p>Cyflwynwyd yr adroddiad gan Reolwr a Chofrestrydd y Gwasanaethau Profedigaeth, a'i ddiben oedd cyngori'r Cydbwyllgor ar berfformiad Amlosgfa Llangrallo yn ystod 2023-24.</p> <p>Cyfeiriodd Aelod at grybwyliaid blaenorol am gynllun i adnewyddu'r offer o fewn yr amlosgfa ymhen 7 mlynedd a gofynnodd beth fyddai'r costau bras ac, os felly, a oedd wedi'i gynnwys mewn cynllun buddsoddi 5 mlynedd.</p> <p>Ymatebodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth fod yr offer wedi cael ei ddisodli ddiwethaf yn 2016 ar gost fras o Filiwn Punt Sterling, felly rhagwelwyd y byddai'r gost, pan fydd angen ei</p>
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adnewyddu nesaf, oddeutu Miliwn a Hanner o Bunnoedd Sterling. Dywedodd fod y costau bras wedi'u cynnwys yn y cynlluniau busnes a gyflwynwyd ym mis Mawrth. Dywedodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth hefyd, er eu bod yn ystyried y cronfeydd wrth gefn da a gasglwyd, eu bod yn sawl maes lle y byddai angen buddsoddi. Ymatebodd mai eu bwriad oedd edrych ar gyllideb tymor hwy i'w chyflwyno i'r Pwyllgor trwy'r cynllun busnes nesaf ac roeddent yn edrych ar y gwariant presennol a gynlluniwyd.

Gofynnodd Aelod a oedd amcanestyniad dros gyfnod tebyg ar gyfer le claddu o fewn y safle presennol.

Ymatebodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth y cyfrifwyd am hyn pan brynlwyd y tir ar gyfer yr estyniad tua 5-6 blynedd yn ôl. Y rhagolwg ar y pryd oedd y byddai gan yr Amlosgfa o leiaf 50 mlynedd arall o ddefnydd ar y safle. Soniodd hefyd am y posibiliadau sy'n datblygu'n gyson ar gyfer gwahanol fathau o offer a dywedodd fod y tîm rheoli yn sicrhau eu bod yn ymwybodol o'r angen i fod yn gwbl gyfredol â'r opsiynau sydd ar gael a goblygiadau amgylcheddol penderfyniadau a wneir wrth i amser fynd yn ei flaen.

Roedd y Pennaeth Gweithrediadau - y Gwasanaethau Cymunedol yn cofio her flaenorol a wynebir wrth ddisodli Amlosgwyr lle'r oedd angen tynnu to'r amlosgfa a holwyd am ddarpariaethau a oedd ar waith pe bai'n wynebu sefyllfa debyg yn y dyfodol.

Ymatebodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth, gan ddisgrifio gwaith yr oedd yn rhaid ei wneud er mwyn hwyluso'r broses o newid y to a nododd fod y gwasanaeth wedi gosod to symudadwy ers hynny fel ei fod yn eistedd arno fel caead a thrwy hynny ei gwneud yn bosibl i'r amlosgwyr parod gael eu symud i mewn neu allan gan ddefnyddio craen. Ychwanegodd fod yr hyblygrwydd hwn hefyd wedi galluogi cyfleusterau rhewiddio mawr iawn i gael eu gosod. Ymhelaethodd fod hyn yn galluogi'r gwasanaeth i ofalu am eirch mewn ffordd lanweithiol iawn, gan ddal eirch dros nos a threfnu amlosgiad yn gynnar y bore wedyn.

Dyweddodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth fod hyn yn eu galluogi i ddefnyddio nwy mewn ffordd llawer mwy ecogyfeillgar ac effeithlon wrth barhau i fod yn gost-effeithiol o ran cost y nwy.

Diolchodd Pennaeth Gweithrediadau - Gwasanaethau Cymunedol i Reolwr a Chofrestrydd y Gwasanaethau Profedigaeth am eu hatgoffa o esiampl lle mae penderfyniadau a wnaed yn y gorffennol wedi cael effaith ar baratoi ar gyfer y dyfodol.

Canmolodd y Cadeirydd a'r Is-gadeirydd Reolwr a Chofrestrydd y Gwasanaethau Profedigaeth am

	<p>gynllunio, trefnu a rheoli Amlosgfa Llangrallo ac am gynnal gweithrediadau gydag effeithlonrwydd mawr.</p> <p>Cafwyd trafodaeth ynglŷn â threfnu ymweliad safle a chytunwyd y byddai hyn yn cael ei ohirio tan fis Medi 2024, gan ystyried yr etholiad cyffredinol a chaniatáu amser i'r Cydbwyllgor ymsefydlu.</p> <p>Dyweddodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth y byddai'n gweithio gydag adran beirianneg CBSP i edrych ar wella'r Porth Ymadael a'r ffactor diogelwch ynglŷn ag ef oherwydd gwelededd gwael wrth adael yr amlosgfa.</p> <p><u>Penderfynwyd:</u> Cytunwyd y byddai'r Cydbwyllgor nodi cynnwys yr adroddiad</p>
Dyddiad gwneud y penderfyniad	21/06/2024

**49. Materion Brys**

Y penderfyniad a wnaed	Dim
Dyddiad gwneud y penderfyniad	21/06/2024

I arsylwi dadl bellach a gynhaliwyd ar yr eitemau uchod, cliciwch ar y [ddolen](#) hon

Daeth y cyfarfod i ben am 14:44

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# Agenda Item 4

<b>Meeting of:</b>	<b>COYCHURCH CREMATORIUM JOINT COMMITTEE</b>
<b>Date of Meeting:</b>	<b>13 SEPTEMBER 2024</b>
<b>Report Title:</b>	<b>GREEN FLAG AWARD</b>
<b>Report Owner / Corporate Director:</b>	<b>REPORT OF THE CLERK &amp; TECHNICAL OFFICER COYCHURCH CREMATORIUM JOINT COMMITTEE</b>
<b>Responsible Officer:</b>	<b>JOANNA HAMILTON BEREAVEMENT SERVICES MANAGER &amp; REGISTRAR</b>
<b>Policy Framework and Procedure Rules:</b>	<b>There is no impact on the policy framework and procedure rules.</b>
<b>Executive Summary:</b>	<b>To advise the Joint Committee on Coychurch Crematorium's Green Flag Award success for 2024, which the Crematorium has received for the fifteenth year in succession, confirming continued recognition of its status as one of the best green spaces in the country, demonstrating the highest standards of management of the site and grounds.</b>

## 1. Purpose of Report

- 1.1 The purpose of this report is to advise the Joint Committee on Coychurch Crematorium's successful application for a Green Flag Award in 2024.

## 2. Background

- 2.1 The Green Flag Award sets the benchmark standard for the management of parks and green spaces across the United Kingdom and around the world. It was launched in 1996 to recognise and reward the best green spaces in the country. The first national award was introduced in 1997 and it continues to identify and reward the high standards against which our parks and green spaces are measured. It is also seen as a way of encouraging organisations to achieve high environmental standards, setting a benchmark of excellence in recreational green areas. All green spaces are different and diversity is encouraged with each site being judged on its merits.

2.2 Coychurch Crematorium received its first award in 2010 and annually thereafter. A re-submission for the Green Flag Award was made in January 2024 and awards were announced on 16<sup>th</sup> July 2024.

### **3. Current situation / proposal**

3.1 The Crematorium has once again been successful in securing this nationally recognised award for the standards of care and maintenance of the site and grounds. The award confirms the commitment to maintaining high standards, which can be appreciated by all visitors.

3.2 Coychurch Crematorium is flying its Green Flag for the fifteenth year in succession.

3.3 The Chairperson of the Coychurch Crematorium Joint Committee and the Bereavement Services Manager and Registrar normally collect the Green Flag Award at a ceremony but the Green Flag Award organisers will not hold an award ceremony this year. Instead the Green Flag and certificate have been delivered directly to Coychurch Crematorium.

3.4 On 22<sup>nd</sup> July 2024 Bridgend County Borough Council issued a press release to advise the public of the Green Flag Award successes, a copy of which is attached as **Appendix A**.

3.5 The award requires an annual application and a further submission will be made in January 2025.

### **4. Equality implications (including Socio-economic Duty and Welsh Language)**

4.1 The protected characteristics identified within the Equality Act, Socio-economic Duty, and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services, and functions. This is an information report, therefore, it is not necessary to carry out an Equality Impact assessment in the production of this report. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

### **5. Well-being of Future Generations implications and connection to Corporate Well-being Objectives**

5.1 The well-being goals identified in the Act were considered in the preparation of this report. As the report is for information it is considered that there will be no significant or unacceptable impacts upon the achievement of well-being goals/objectives as a result of this report.

### **6. Climate Change Implications**

6.1 There are no Climate Change implications arising from this report.

**7. Safeguarding and Corporate Parent Implications**

7.1 There are no Safeguarding and Corporate Parent implications arising from this report.

**8. Financial Implications**

8.1 The submission for the award costs £350 and is met from the revenue budget.

**9. Recommendation:**

9.1 The Joint Committee is recommended to note the report.

**Background Papers:** None

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# Media Release

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## I'r Cyfryngau

22 July 2024

### **Coveted Green Flag status awarded to green spaces across Bridgend County Borough**

Nine sites across Bridgend County Borough have been awarded a prestigious Keep Wales Tidy Green Flag Award in recognition of their excellent visitor facilities, high environmental standards, and commitment to delivering high quality green spaces.

Coychurch Crematorium will fly high its Green Flag for an impressive 15th consecutive year, whilst Marlas Greenspace Community Garden has been awarded the coveted Green Flag Community Award for the first time.

As well as Coychurch Crematorium, 'Full Award' status was also achieved by Parc Slip Nature Reserve, Bryngarw Country Park and Maesteg Welfare Park, which is run in partnership with Friends of Maesteg Welfare Park.

Meanwhile, Caerau Market Garden, Spirit of the Llynfi Woodlands, Ogmore Vale Fire Station and Tremains Wood in Brackla have all once again been recognised with a 'Community Award' alongside Marlas Greenspace Community Garden.

The Green Flag is a nationally recognised award which is presented to green spaces that meet objectives including strong community involvement, environmental management, biodiversity, landscape and heritage and for being a welcoming place.

**The standards required to achieve a Green Flag are very high and I would like to congratulate all the winners on their fantastic work.**

**I recognise the importance of green spaces to local communities as they can be enjoyed by absolutely anyone. I would also like to strongly encourage residents to make the most of these special spaces as it's clear that they can play a key role in benefiting both mental and physical health.**

**Cllr Paul Davies, Cabinet Member for Climate Change and the Environment**

Owen Derbyshire, Keep Wales Tidy Chief Executive said: “We’re thrilled to see a record number of 291 green spaces in Wales receive prestigious Green Flag and Green Flag Community Awards, recognising the hard work of all involved in maintaining these sites.

“In particular, we’re so proud to see Wales is home to even more community awarded sites, ensuring accessibility to high quality green space for everyone, with our sites playing such an important role in the physical and mental wellbeing of communities across Wales.”

A full list of award winners can be found on the Keep Wales Tidy website [www.keepwalestidy.cymru](http://www.keepwalestidy.cymru)

# Agenda Item 5

<b>Meeting of:</b>	<b>COYCHURCH CREMATORIUM JOINT COMMITTEE</b>
<b>Date of Meeting:</b>	<b>13 SEPTEMBER 2024</b>
<b>Report Title:</b>	<b>INTERNAL AUDIT OF COYCHURCH CREMATORIUM</b>
<b>Report Owner / Corporate Director:</b>	<b>REPORT OF THE CLERK &amp; TECHNICAL OFFICER COYCHURCH CREMATORIUM JOINT COMMITTEE</b>
<b>Responsible Officer:</b>	<b>JOANNA HAMILTON BEREAVEMENT SERVICES MANAGER &amp; REGISTRAR</b>
<b>Policy Framework and Procedure Rules:</b>	<b>There is no impact on the policy framework and procedure rules.</b>
<b>Executive Summary:</b>	<b>To advise the Joint Committee of a recent Internal Audit of Coychurch Crematorium, which provides substantial assurance to the Joint Committee that suitable governance and financial controls are in place to ensure the effective operation of the Crematorium.</b>

## 1. Purpose of Report

1.1 The purpose of this report is to inform the Joint Committee of a recent Internal Audit of Coychurch Crematorium in respect of financial year 2023-24.

## 2. Background

2.1 An Internal Audit review of the Crematorium was undertaken as part of Bridgend County Borough Council's 2024-25 Internal Audit Plan. The objective of the Audit was to provide assurance to the Joint Committee on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Coychurch Crematorium.

2.2 Audit testing, incorporating fieldwork, was undertaken in respect of the financial year 2023-24 and the internal control, governance and risk management arrangements were evaluated against the following audit objectives:

- Governance – review monitoring arrangements for performance management, budgetary reviews, scrutiny.
- Income Management – monitoring of debts, recording of income and timely banking.
- Staffing – review new starters, leavers and employees are charged to the correct cost centre.
- Invoice and Order Management – review orders and invoices are authorised in line with delegated authorisation limits, are subject to segregation of duties, are recorded in a timely manner through the Council’s accounting systems.
- Annual Return – further controls are in place to enable certification of the annual return for the financial year ended 31<sup>st</sup> March 2024.

### **3. Current situation / proposal**

3.1 The Audit identified a number of strengths and areas of good practice for each audit objective. No areas for improvement were identified during the audit and no recommendations were raised. Consequently, there is no management action plan incorporating management comments included in the Internal Audit Report.

3.2 The Audit opinion concluded that there is **substantial assurance** that a sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

3.3 There are no further actions required. A copy of the Final Internal Audit Report is attached at **Appendix A**.

### **4. Equality implications (including Socio-economic Duty and Welsh Language)**

4.1 The protected characteristics identified within the Equality Act, Socio-economic Duty, and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services, and functions. This is an information report, therefore, it is not necessary to carry out an Equality Impact assessment in the production of this report. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

### **5. Well-being of Future Generations implications and connection to Corporate Well-being Objectives**

5.1 The well-being goals identified in the Act were considered in the preparation of this report. As the report is for information it is considered that there will be no significant or unacceptable impacts upon the achievement of well-being goals/objectives as a result of this report.

### **6. Climate Change Implications**

6.1 There are no Climate Change implications arising from this report.

**7. Safeguarding and Corporate Parent Implications**

7.1 There are no Safeguarding and Corporate Parent implications arising from this report.

**8. Financial implications**

8.1 None.

**9. Recommendation:**

9.1 The Joint Committee is recommended to note the Internal Audit Report.

**Background Papers:** None

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*Professional, Approachable, Independent*

## Internal Audit Report

Cyngor Bwrdeistref Sirol



### COYCHURCH CREMATORIUM

2024/25

Final Report Issued	14 <sup>th</sup> June 2024
Report Authors	<b>Robert Daniel – Auditor</b> <b>Nathan Smith – Assistant Audit Manager</b>
Report Distribution	<b>Joanna Hamilton – Bereavement Services Manager &amp; Registrar</b> <b>Kevin Mulcahy – Group Manager, Highways &amp; Green Spaces</b> <b>Zak Shell – Head of Operations, Community Services</b> <b>Deborah Exton – Deputy Head of Finance</b>

REGIONAL INTERNAL AUDIT SERVICE /  
GWASANAETH ARCHWILIO MEWNOL RHANBARTHOL



AUDIT OPINION	RECOMMENDATION SUMMARY	
	High Priority	0
	Medium Priority	0
	Low Priority	0
	Total	0
<b>SUBSTANTIAL ASSURANCE</b>		
<p>A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.</p>		
KEY STRENGTHS & AREAS FOR IMPROVEMENT		
<p>During the audit a number of strengths and areas of good practice were identified as follows:</p> <ul style="list-style-type: none"> <li>• The Crematorium Joint Committee convened 3 times and met quorate requirements as set out in the Joint Committee memorandum.</li> <li>• Joint Committee meeting minutes are made available to the public. The Council provided a treasurer report, Business Plan and 2023/24 fees were approved in March 2023.</li> <li>• The Crematorium uses the Council's main bank account and ledger system as well as adopting the Council's Financial Procedure Rules.</li> <li>• Crematorium staff are employed by the Council and are paid via the Council's payroll system, as per the NJC pay scales set out in the Council's pay policy.</li> <li>• All Council staff paid through the crematorium cost centre during 2023/24 were in roles associated with the crematorium.</li> </ul> <p>There were no significant issues identified during this review.</p>		

CONTENTS		
<b>1</b>	Introduction & Background	4
<b>2</b>	Objectives & Scope	4
<b>3</b>	Audit Approach	4
<b>4</b>	Acknowledgements	5
<b>5</b>	Findings & Recommendations	6
<b>6</b>	Definitions	7

## 1. INTRODUCTION & BACKGROUND

An audit of Coychurch Crematorium was undertaken to allow certification of the 2023/24 annual return.

This report sets out the findings of the audit and provides an opinion on the adequacy and effectiveness of internal control, governance and risk management arrangements in place. Where controls are not present or operating satisfactorily, recommendations have been made to allow Management to improve internal control, governance and risk management to ensure the achievement of objectives.

Coychurch Crematorium provides a cremation service and makes available many different types of memorials. Coychurch Crematorium is governed by the Joint Committee with a memorandum of agreement in place between Bridgend, Rhondda Cynon Taf and Vale of Glamorgan Councils.

## 2. OBJECTIVES & SCOPE OF THE AUDIT

The purpose of the audit is to provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Coychurch Crematorium.

Audit testing was undertaken in respect of financial year(s) 2023/24.

The internal control, governance and risk management arrangements have been evaluated against the following audit objectives:

- Governance – review monitoring arrangements for performance management, budgetary reviews, scrutiny.
- Income Management - monitoring of debts, recording of income and timely banking.
- Staffing - review new starters, leavers and employees are charged to the correct cost centre.
- Invoice and Order Management – review orders and invoices are authorised in line with delegated authorisation limits, are subject to segregation of duties, are recorded in a timely manner through the Council's accounting systems.

## 3. AUDIT APPROACH

Fieldwork took place to allow completion of the annual return.

A draft report will be prepared and provided to Management for review and comment with an opportunity given for discussion or clarification.

The final report will incorporate Management comments together with a Management Action Plan for the implementation of recommendations.

Governance & Audit Committee will be advised of the outcome of the audit and may receive

a copy of the Final Report.

Management will be contacted and asked to provide feedback on the status of each agreed recommendation once the target date for implementation has been reached.

Any audits concluded with a no assurance or limited assurance opinion will be subject to a follow up audit.

#### 4. ACKNOWLEDGMENTS

A number of staff gave their time and co-operation during the course of this review. We would like to record our thanks to all of the individuals concerned.

The work undertaken in performing this audit has been conducted in conformance with the Public Sector Internal Audit Standards.

The findings and opinion contained within this report are based on sample testing undertaken. Absolute assurance regarding the internal control, governance and risk management arrangements cannot be provided given the limited time to undertake the audit. Responsibility for internal control, governance, risk management and the prevention and detection of fraud lies with Management and the organisation.

Any enquires regarding the disclosure or re-issue of this document to third parties should be sent to the Head of the Regional Internal Audit Service via [awathan@valeofglamorgan.gov.uk](mailto:awathan@valeofglamorgan.gov.uk).

## FINDINGS & RECOMMENDATIONS

COYCHURCH CREMATORIUM	
<p><b>Control Objective:</b> <b>Suitable governance and financial controls are in place to help enable Coychurch Crematorium to operate effectively.</b></p>	
<b>Strengths:</b>	<ul style="list-style-type: none"><li>• The Crematorium Joint Committee convened 3 times and met quorate requirements as set out in the Joint Committee memorandum.</li><li>• Joint Committee meeting minutes are made available to the public. The Council provided a treasurer report on 1<sup>st</sup> September 2023, and the Business Plan and fees were approved in March 2023.</li><li>• The Crematorium uses the Council's main bank account and ledger system and has adopted the Council's Financial Procedure Rules.</li><li>• There have been 459 invoice payments made by the Crematorium, the highest individual payment was approximately £328,000, as this figure lies above the Bereavement Services Manager's approved authorisation limit (£50,000), it was instead correctly approved by either the Head of Operations for Community Services or the Green Spaces and Bereavement Services Manager.</li><li>• The Auditor reviewed 10 payments were authorised accordingly and VAT is correctly accounted for and had Purchase Orders attached within NEC Document Management (previously EDRM).</li><li>• Although the Crematorium is self-funding and raises its own invoices, all income is registered through the Council's accounting system.</li><li>• Crematorium staff are employed by the Council, and are paid via the Council's payroll system, as per the NJC pay scales set out in the Council's pay policy.</li><li>• All Council staff paid through the crematorium cost centre during 2023/24 were in roles associated with the crematorium.</li></ul>

## DEFINITIONS

AUDIT ASSURANCE CATEGORY CODE		RECOMMENDATION CATEGORISATION	
<b>Substantial Assurance</b>	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	Risk may be viewed as the chance, or probability, one or more of the systems of governance, risk management or internal control being ineffective. It refers both to unwanted outcomes which might arise, and to the potential failure to realise desired results. The criticality of each recommendation is as follows:	
<b>Reasonable Assurance</b>	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.	<b>High Priority</b>	Action that is considered imperative to ensure that the organisation is not exposed to high risks.
<b>Limited Assurance</b>	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	<b>Medium Priority</b>	Action that is considered necessary to avoid exposure to significant risks.
<b>No Assurance</b>	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.	<b>Low Priority</b>	Action that is considered desirable and should result in enhanced control.

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# Agenda Item 6

<b>Meeting of:</b>	<b>COYCHURCH CREMATORIUM JOINT COMMITTEE</b>
<b>Date of Meeting:</b>	<b>13 SEPTEMBER 2024</b>
<b>Report Title:</b>	<b>REVENUE MONITORING STATEMENT 1 APRIL TO 30 JUNE 2024 &amp; ANNUAL ACCOUNTING STATEMENT 2023-24 UPDATE</b>
<b>Report Owner / Corporate Director:</b>	<b>TREASURER TO THE COYCHURCH CREMATORIUM JOINT COMMITTEE</b>
<b>Responsible Officer:</b>	<b>DEAN JONES ACCOUNTANT FINANCIAL CONTROL AND CLOSING</b>
<b>Policy Framework and Procedure Rules:</b>	<b>There is no impact on the policy framework or procedure rules</b>
<b>Executive Summary:</b>	<ul style="list-style-type: none"><li>• The Revenue Monitoring Statement 1 April to 30 June 2024 and Annual Accounting Statement 2023-24 update is presented to the Joint Committee</li><li>• The Revenue Monitoring Statement shows current income and expenditure levels, and a projected budget surplus of £405,000 for 2024-25. This will increase the accumulated balance for 2024-25.</li><li>• The Annual Accounting Statement is included in Appendix 1 and shows in 2023-24 Coychurch Crematorium made a net deficit of £734,119, and has an accumulated balance of £2,083,823 at 31<sup>st</sup> March 2024. The Statement has been forwarded to Audit Wales for review which will be completed later in the year and an update will be provided at the next committee meeting.</li></ul>

## 1. Purpose of Report

- 1.1 The purpose of this report is to inform the Joint Committee of income and expenditure for the first quarter of the 2024-25 financial year along with a projection of the final outturn for 2024-25 and to provide an update to the Committee in relation to the Annual Accounting Statement 2023-24.

## 2. Background

2.1 The 2024-25 Revenue Budget was approved by the Joint Committee at its meeting on 1 March 2024. The current budget position and projected outturn for 2024-25 is shown in paragraph 3.1.

2.2 The unaudited Annual Accounting Statement for the 2023-24 financial year (Appendix 1) was presented and approved by the Joint Committee at the meeting on 21 June 2024.

## 3. Current situation / proposal

3.1 Table 1 below shows detail of income and expenditure for the period April to June 2024, together with the projected outturn for the financial year.

**Table 1 – Crematorium Financial Position 2024-25**

Actual Spend 2023-24 £'000		Budget 2024-25 £'000	*Adjusted Actual 01/04/2024 to 30/06/2024 £'000	Projected Outturn 2024-25 £'000	Projected Over/ (Under) Spend £'000
	<b><u>Expenditure</u></b>				
394	Employees	389	86	370	(19)
408	Premises	528	36	529	1
219	Supplies, Services & Transport	257	30	257	0
108	Agency / Contractors	113	1	113	0
46	Administration	53	13	53	0
944	Capital Financing	75	18	50	(25)
<b>2,119</b>	<b>Gross Expenditure</b>	<b>1,415</b>	<b>184</b>	<b>1,372</b>	<b>(43)</b>
	<b><u>Income</u></b>				
(1,240)	Fees And Charges	(1,623)	(264)	(1,623)	0
(13)	Welsh Government Grant	(14)	(4)	(14)	0
(34)	BCBC Contribution	(34)	(9)	(34)	0
(98)	Investment Income	0	(26)	(106)	(106)
<b>(1,385)</b>	<b>Gross Income</b>	<b>(1,671)</b>	<b>(303)</b>	<b>(1,777)</b>	<b>(106)</b>
<b>734</b>	<b>(Surplus)/Deficit</b>	<b>(256)</b>	<b>(119)</b>	<b>(405)</b>	<b>(149)</b>
<b>734</b>	<b>Transfer (to)/from Reserve</b>	<b>(256)</b>		<b>(405)</b>	

\*Adjusted to include pro-rata commitments during the year.

Table 1 shows a projected surplus of £405,000 for the 2024-25 financial year. The increase in the projected surplus is due to a staffing restructure and the completion of the Flower Court extension in 2023-24. This will increase the Crematorium accumulated balance.

3.2 Table 2 below shows a breakdown of the Capital Financing budget for 2024-25, along with expenditure for the period April to June 2024 and projected outturn for the financial year. Expenditure for the Flower Court Extension will no longer be required as this was completed and paid for from funds in 2023-24.

**Table 2 – Capital Financing Budget 2024-25**

	Budget 2024-25	Spend to 30/06/24	Projected Outturn 2024-25
	£'000	£'000	£'000
Flower Court Extension - Retention	25	0	0
Groundworks - Paths	50	18	50
<b>Total</b>	<b>75</b>	<b>18</b>	<b>50</b>

3.3 The Annual Accounting Statement 2023-24 (**Appendix 1**) was submitted to Audit Wales at the end of July 2024, showing a deficit of £734,119 for the year, and an accumulated balance of £2,083,823 at 31 March 2024. It is anticipated that the Statement will now be audited later this year. If the accounts are not able to be signed and published by the 30 September as set out in the Accounts and Audit (Wales) Regulations 2014 (as amended 2018) the Council will publish a Regulation 10 notice setting out the reasons why. Updates will be provided to Committee as appropriate.

#### **4. Equality implications (including Socio-economic Duty and Welsh Language)**

4.1 The protected characteristics identified within the Equality Act, Socio-economic Duty, and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services, and functions. This is an information report, therefore, it is not necessary to carry out an Equality Impact assessment in the production of this report. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

#### **5. Well-being of Future Generations implications and connection to Corporate Well-being Objectives**

5.1 The Act provides the basis for driving a different kind of public service in Wales, with 5 ways of working to guide how public services should work to deliver for people. The following is a summary to show how the 5 ways of working to achieve the well-being goals have been used to formulate the recommendations within this report:

- **Long-term:** the consideration and approval of this report will assist in the short-term planning for the long-term operation of the crematorium.
- **Prevention:** the consideration and approval of this report will assist in the planning of expenditure and funding to support future service delivery for the benefit of communities.
- **Integration:** the report supports all the well-being objectives.
- **Collaboration:** savings are achieved as a result of collaboration and integrated working of the Joint Committee.

- **Involvement:** publication of the report ensures that members and stakeholders can review and certify the Revenue Monitoring Statement 2024-25 and Annual Accounting Statement update for 2023-24.

## **6. Climate Change Implications**

6.1 There are no Climate Change implications arising from this report.

## **7. Safeguarding and Corporate Parent Implications**

7.1 There are no Safeguarding and Corporate Parent implications arising from this report.

## **8. Financial Implications**

8.1 These are reflected within the report.

## **9. Recommendation**

9.1 The Joint Committee is recommended to note the income and expenditure for the first quarter of the 2024-25 financial year along with a projection of the final outturn for 2024-25, and the position in relation to the audit of the Annual Accounting Statement 2023-24.

**Background documents:** None

# Minor Joint Committees in Wales

## Annual Return for the Year Ended 31 March 2024

### Appendix 1

#### Accounting statements 2023-24 for:

Name of Committee:

COYCHURCH CREMATORIUM

	Year ending		Notes and guidance
	31 March 2023 (£)	31 March 2024 (£)	
<b>Statement of income and expenditure/receipts and payments</b>			
1. Balances brought forward	3,179,607	2,817,942	Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to line 7 of the previous year.
2. (+) Income from local taxation/levy	0	0	Total amount of income received/receivable in the year from levy/contribution from principal bodies.
3. (+) Total other receipts	1,417,769	1,385,362	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	(395,553)	(394,383)	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, taxable allowances, PAYE and NI (employees and employers), pension contributions and termination costs. Exclude reimbursement of out-of-pocket expenses.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	(1,383,881)	(1,725,098)	Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	2,817,942	2,083,823	Total balances and reserves at the end of the year. Must equal $(1+2+3) - (4+5+6)$ .
<b>Statement of balances</b>			
8. (+) Debtors	143,819	192,207	<b>Income and expenditure accounts only:</b> Enter the value of debts owed to the Committee at the year-end.
9. (+) Total cash and investments	2,684,138	1,902,631	<b>All accounts:</b> The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.
10. (-) Creditors	(10,015)	(11,015)	<b>Income and expenditure accounts only:</b> Enter the value of monies owed by the Committee (except borrowing) at the year-end.
11. (=) Balances carried forward	2,817,942	2,083,823	<b>Total balances should equal line 7 above:</b> Enter the total of $(8+9-10)$ .
12. Total fixed assets and long-term assets	4,934,501	6,902,716	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

## Annual Governance Statement

We acknowledge as the members of the Committee, our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2024, that:

	Agreed?		'YES' means that the Committee: properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.'	PG Ref
	Yes	No*		
1. We have put in place arrangements for: <ul style="list-style-type: none"> <li>• effective financial management during the year; and</li> <li>• the preparation and approval of the accounting statements.</li> </ul>	√		Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.	6, 12
2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	√		Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7
3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Committee to conduct its business or on its finances.	√		Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.	6
4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.	√		Has given all persons interested the opportunity to inspect the committee's accounts as set out in the notice of audit.	6, 23
5. We have carried out an assessment of the risks facing the Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	√		Considered the financial and other risks it faces in the operation of the Committee and has dealt with them properly.	6, 9
6. We have maintained an adequate and effective system of internal audit of the accounting records and control systems throughout the year and have received a report from the internal auditor.	√		Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the Committee.	6, 8
7. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Committee and, where appropriate, have included them on the accounting statements.	√		Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6
8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	√		Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23

\* Please provide explanations to the external auditor on a separate sheet for each 'no' response given; and describe what action is being taken to address the weaknesses identified.

## Additional disclosure notes\*

The following information is provided to assist the reader to understand the accounting statement and/or the Annual Governance Statement

1.

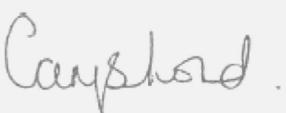
2.

3.

\* Include here any additional disclosures the Committee considers necessary to aid the reader's understanding of the accounting statement and/or the annual governance statement.

## Committee approval and certification

The Committee is responsible for the preparation of the accounting statements and the annual governance statement in accordance with the requirements of the Public Audit (Wales) Act 2004 (the Act) and the Accounts and Audit (Wales) Regulations 2014.

Certification by the RFO	Approval by the Committee
I certify that the accounting statements contained in this Annual Return present fairly the financial position of the Committee, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2024.	I confirm that these accounting statements and Annual Governance Statement were approved by the Committee under minute reference:
	Minute ref: 47
RFO signature: 	Chair signature: 
Name: Carys Lord	Name: CLLR JOHN SPANSWICK
Date: 03 July 2024	Date: 26 JUNE 2024

## Annual internal audit report to:

Name of Committee:

COYCHURCH CREMATORIUM

The Committee's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2024.

The internal audit has been carried out in accordance with the Committee's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Committee.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to the Committee)
	Yes	No*	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	X				All payments are made through the Council's bank account and ledger system.
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	X				All payments made through the Council's financial system. The sample testing confirmed that payments were supported by invoices and correctly authorised. VAT has been accounted for correctly.
3. The Committee assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	X				Corporate Risk Management Policy and a Corporate risk assessment is in place. Risk Assessment procedure guidance for risks available to all Council departments.
4. The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	X				No precept. Budget and reserves are monitored centrally and reported to the Crematorium Joint Committee.
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	X				Charges for the Crematorium were agreed by the Joint Committee on 6th March 2023 and income is recorded on Council's central system.
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.			X		No petty cash.
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	X				Staff paid on NJC pay scales via central payroll system. Testing verified that all staff paid on the crematorium cost code during this year were employed in roles that are related to the Crematorium.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to the Committee)
	Yes	No*	N/A	Not covered**	
8. Asset and investment registers were complete, accurate, and properly maintained.	X				Confirmed that the Crematorium was included on the central asset register.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to Committee)
	Yes	No*	N/A	Not covered**	
9. Periodic and year-end bank account reconciliations were properly carried out.	X				Crematorium use main Council bank account. Previous audits have confirmed the controls are robust.
10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.	X				Centralised main accounting audit performed regularly, and no recent relevant issues identified.

For any risk areas identified by the Committee (list any other risk areas below or on separate sheets if needed) adequate controls existed:					
	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to Committee)
	Yes	No*	N/A	Not covered**	
11.					
12.					
13.					

\* If the response is 'no', please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\* If the response is 'not covered', please state when the most recent internal audit work was done in this area and when it is next planned, or if coverage is not required, internal audit must explain why not.

[My detailed findings and recommendations which I draw to the attention of the Committee are included in my detailed report to the Committee dated \_\_\_\_\_.] \* Delete if no report prepared.

### Internal audit confirmation

I/we confirm that as the Committee's internal auditor, I/we have not been involved in a management or administrative role within the Committee (including preparation of the accounts) or as a member of the Committee during the financial years 2022-23 and 2023-24. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: Nathan Smith – Assistant Audit Manager
Signature of person who carried out the internal audit: 
Date: 14.06.2024