

BRIDGEND COUNTY BOROUGH COUNCIL
REPORT TO COYCHURCH CREMATORIUM JOINT COMMITTEE

15 JULY 2022

REPORT OF THE CLERK & TECHNICAL OFFICER
INTERNAL AUDIT OF COYCHURCH CREMATORIUM

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 to allow certification of the 2021/22 annual return.

2. Connection to corporate well-being objectives/other corporate priorities

- 2.1 This report assists in the achievement of the following corporate well-being objectives under the **Well-being of Future Generations (Wales) Act 2015**:-

1. **Supporting a successful sustainable economy** – taking steps to make the county borough a great place to do business, for people to live, work, study and visit, and to ensure that our schools are focused on raising the skills, qualifications and ambitions of all people in the county borough.
2. **Helping people and communities to be more healthy and resilient** –taking steps to reduce or prevent people from becoming vulnerable or dependent on the Council and its services. Supporting individuals and communities to build resilience, and enable them to develop solutions to have active, healthy and independent lives.
3. **Smarter use of resources** – ensuring that all resources (financial, physical, ecological, human and technological) are used as effectively and efficiently as possible and support the creation of resources throughout the community that can help to deliver the Council's well-being objectives.

3. Background

- 3.1 An Internal Audit review of the Crematorium was undertaken as part of Bridgend County Borough Council's 2022/23 Audit Plan to enable certification of the annual return for the financial year ended 31st March 2022 for Coychurch Crematorium. 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.

3.2 Audit testing was undertaken in respect of the financial year 2021/22 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.
- Budgetary Control - oversight of budget monitoring arrangements including achievement of any savings targets.
- Income Management - accurate and timely invoices, monitoring of debts, recording of income and allocation of VAT, timely banking, segregation of duties in processes, etc.
- 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.

4. **Current situation/proposal**

4.1 The Audit identified a number of strengths and areas of good practice. There was one recommendation and the action has been implemented.

4.2 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.

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

5. **Effect upon policy framework and procedure rules**

5.1 None.

6. **Equality Act 2010 implications**

6.1 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. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

7 Well-being of Future Generations (Wales) Act 2015 implications

7.1 The well-being goals identified in the Act were considered in the preparation of this report. It is considered that there is no significant or unacceptable impact upon the achievement of well-being goals/objectives as a result of this report.

8. Financial implications

8.1 None.

9. Recommendation:

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

**ZAK SHELL
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BRIDGEND COUNTY BOROUGH COUNCIL
CLERK AND TECHNICAL OFFICER
COYCHURCH CREMATORIUM JOINT COMMITTEE
15 JULY 2022**

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Background Papers: Internal Audit Report, Coychurch Crematorium, 2022/23.