

<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