

BRIDGEND COUNTY BOROUGH COUNCIL
REPORT OF THE CLERK & TECHNICAL OFFICER
COYCHURCH CREMATORIUM JOINT COMMITTEE

6 MARCH 2015

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 2014/15 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.

2.2 The scope of the controls audited included a review of:

- The staff structure and responsibilities;
- The way that the services provided by the Crematorium are administered and recorded;
- The robustness and efficiency of the financial billing, income collection and banking procedures;
- Charges, income, expenditure and the achievement of value for money;
- The Business Plan, including future planning and financial projections.

3. Current Situation

3.1 The audit identified a number of strengths and areas of good practice which included:

- Efficient, effective, accurate and robust administrative and financial processes and procedures;
- Efficient use of electronic document management systems for current and historical documentation.

3.2 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 and no recommendations have been made for enhanced control or improved value for money.

3.3 There are no further actions required. A copy of the Audit Report is attached as **Appendix 1**.

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

4.1 There is no effect.

5. **Equalities Impact Assessment**

5.1 Bridgend Council's Equalities Impact Assessment 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 this report.

Zac Shell
CLERK AND TECHNICAL OFFICER
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Background Papers: Equalities Impact Assessment Toolkit