



WALES **AUDIT** OFFICE
SWYDDFA **ARCHWILIO** CYMRU

Review of Annual Return for 2014-15

Coychurch Crematorium Joint Committee

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Status of report

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This audit was delivered by KPMG LLP on behalf of the Auditor General. The audit team comprised Darren Gilbert (Director), Matthew Arthur (Manager) and Andrew Davies (In-charge).

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This document, which has been prepared and presented on behalf of the Auditor General, summarises the conclusions on the limited assurance review of Coychurch Crematorium Joint Committee's 2014-15 Annual Return.

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Summary report

Introduction

1. The Auditor General is responsible for providing an opinion on whether the information in the Annual Return for the year ended 31 March 2015 is in accordance with proper practices, and whether any matters have come to his attention giving cause for concern that relevant legislation and regulatory requirements have not been met.
2. The Auditor General relies on the work performed by KPMG LLP to be able to issue his opinion.

Background to the Annual Return

3. The Accounts and Audit (Wales) Regulations 2014 (the Regulations) require all local councils and joint committees to prepare their annual accounting statements in accordance with proper practices.
4. The Accounts and Audit (Wales) Regulations 2014 define a joint committee with income and expenditure of less than £2.5 million per annum being defined as a 'smaller relevant body'. In this case, the "Governance and Accountability for Local Councils in Wales - a Practitioners Guide" has been identified as being proper practice for the preparation of accounts.
5. The Practitioners' Guide allows bodies with income and expenditure of less than £2.5 million to prepare an annual return, which includes an income and expenditure account and a statement of balances, rather than a full statement of accounts.

The auditor's responsibilities

6. The Public Audit (Wales) Acts 2004 and 2013 set out the duties and powers of the Auditor General with regard to the audit of local government bodies in Wales. The Auditor General's Code of Audit Practice (the Code) outlines how the Auditor General's audit functions (alongside certain other functions) are to be carried out under these Acts.
7. The Auditor General has specified that the requirements of Schedule 2 of the Code should be applied to all local councils or joint committees with income or expenditure below £2.5million, where the councils' accounts are prepared in the form of an annual return. This aligns the audit arrangements with the accounting requirements set out in the Regulations.
8. In these circumstances, the auditor will be expected to apply and document a risk based approach that will, subject to the results of the audit, lead to a limited assurance audit report.
9. The limited assurance audit comprises three key elements:
 - a compliance test against the requirements of the annual return;
 - a high level analytical review of the financial and other information provided to the auditor; and

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- a review of the annual governance statement provided by the council and its supporting report from the council's internal auditor.
- 10.** Satisfactory conclusion of this work leads to a limited assurance audit opinion that confirms to the reader that:
- the information contained in the annual return is in accordance with proper practices; and
 - no matters have come to the auditor's attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Proposed report

- 11.** The work performed in relation to the annual return has been substantially completed.
- 12.** It is the Auditor General's intention to issue an unqualified limited assurance audit opinion.

Other matters we wish to draw to your attention

- 13.** No corrected or uncorrected misstatements have been identified in the annual return.
- 14.** In the course of the review we consider a number of matters both qualitative and quantitative relating to the annual return and report any significant issues arising to you. There were no such issues arising that require reporting this year.



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