

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

FRIDAY 4 MARCH 2016

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 2015/16 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:

- Orders & Payments;
- Petty Cash;
- Income Management;
- Budgetary Control;

3. Current Situation

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

- All documentation examined was complete, accurate, thorough and easily accessible;
- Invoices and reminders are sent promptly to funeral directors at the end of each month.
- Robust controls were found to be in place in relation to the payment of suppliers

- 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 were deemed necessary 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
22ND FEBRUARY 2016

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Background Papers: Equalities Impact Assessment Toolkit

