



**CYNGOR BWRDEISTREF SIROL
RHONDDA CYNON TAF
COUNTY BOROUGH COUNCIL**

COMMIITTEE SUMMONS

C Hanagan
Service Director of Democratic Services & Communication
Rhondda Cynon Taf County Borough Council
The Pavilions
Cambrian Park
Clydach Vale CF40 2XX

Meeting Contact: Marc Jones - Democratic Services Officer (07385 401845)

YOU ARE SUMMONED to a virtual meeting of **Llwydcoed Crematorium** to be held on **TUESDAY, 21ST SEPTEMBER, 2021** at **2.00 PM**.

AGENDA

**Page
No's**

1. DECLARATION OF INTEREST

To receive disclosures of personal interest from Members in accordance with the Code of Conduct

Note:

1. Members are requested to identify the item number and subject matter that their interest relates to and signify the nature of the personal interest: and
2. Where Members withdraw from a meeting as a consequence of the disclosure of a prejudicial interest they must notify the Chairman when they leave.

2. MINUTES

To receive the minutes of the previous meeting of the Llwydcoed Crematorium Joint Committee which was held on 8th June 2021.

3 - 6

3. REPORT OF THE BEREAVEMENT SERVICE MANAGER

- To consider the Agency Administration staff member
- To consider the Crematorium Chapel Refurbishment
- To consider Direct Cremations
- To consider Statistics and Performance.

7 - 10

**4 DRAFT ANNUAL RETURN FOR THE YEAR ENDED 31ST MARCH
2021 (SUBJECT TO AUDIT) AND QUARTER 1 BUDGET
MONITORING UPDATE 2021/22**

To consider the report of the Treasurer.

11 - 34

5. URGENT BUSINESS

To consider any items, which the Chairman, by reason of special circumstances, is of the opinion should be considered at the meeting as a matter of urgency

Service Director of Democratic Services & Communication

Circulation:-

Representing Merthyr Tydfil County Borough Council:
County Borough Councillors: M. Colbran, J. Thomas, D. Isaac and D. Chaplin

Representing Rhondda Cynon Taf County Borough Council:
County Borough Councillors: (Mrs) A. Crimmings, A. S. Fox, K. Morgan, H Boggis and G.Jones



**RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL
MERTHYR TYDFIL COUNTY BOROUGH COUNCIL**

Llwydcoed Crematorium

Minutes of the virtual meeting of the Llwydcoed Crematorium meeting held on Tuesday, 8 June 2021 at 2.00 pm.

County Borough Councillors - Llwydcoed Crematorium Members in attendance:-

Councillor D Isaac (Chair)

Merthyr Tydfil County Borough Councillors

Councillor D Chaplin Councillor J Thomas
Councillor M Colbran

Rhondda Cynon Taf County Borough Councillors

Councillor H Boggis Councillor A Fox
Councillor A Crimmings Councillor G Jones

Officers in attendance

Ms J Lewis, Bereavement Services Manager
Mr S Preddy, Group Accountant
Mr C Pritchard, Assistant Cemetery Manager/Crematorium Supervisor
Ms L Coughlan, Solicitor

1 APOLOGIES

An apology of absence was received from County Borough Councillor K Morgan.

2 DECLARATION OF INTEREST

There were no declarations of interests in matters pertaining to the agenda.

3 TO ELECT A CHAIRMAN

RESOLVED to elect County Borough Councillor D. Isaac as Chairman of the Joint Committee for the 2021-22 municipal year.

4 TO APPOINT A VICE-CHAIRMAN

RESOLVED to appoint County Borough Councillor H. Boggis as Vice-

Chairman of the Joint Committee for the 2021-22 municipal year.

5 MINUTES

RESOLVED to approve as an accurate record, the minutes of the meeting of the Llwydcoed Crematorium Joint Committee held on 16th March 2021 subject to it being noted that the conversion of the Crematorium house into a meeting room is now complete and open for use.

6 REPORT OF THE BEREAVEMENT SERVICES MANAGER

In her report, the Bereavement Services Manager provided Members with Statistics and Performance figures relating to the operation of the Crematorium since the last meeting.

In addition, the Bereavement Manager requested that the Joint Committee consider whether to retain the current member of Agency staff who had been appointed to assist with the increased workload as a result of Covid-19, and noted that should members wish to retain the staff member this arrangement could be reviewed at the next appropriate meeting of the Joint Committee.

Following consideration of the information contained within the report of the Bereavement Manager it was **RESOLVED**:

1. To note the Statistics and Performance figures contained within the report relating to the operation of the Crematorium since the last meeting; and
2. To retain the additional member of Agency staff until further review at the next meeting of the Joint Committee.

7 DRAFT ANNUAL RETURN FOR THE YEAR END 31 MARCH 2021

Members considered the report of the Treasurer.

Members were provided with information relating to:

- The financial performance and movement of usable reserves
- Balance Sheet for the year ended 31st March 2021
- General Fund Balances 2015/16 to 2020/21

and following consideration thereof, it was **RESOLVED –**

- (1) To note the report.
- (2) To note the unaudited Annual Return for the year ended 31st

March 2021 as presented.

- (3) That the Chairman of the Joint Committee signs the Approval and Certification Section of the Annual Return.

This meeting closed at 2.40 pm

**D. Isaac
Chairman.**

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RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

MERTHYR TYDFIL COUNTY BOROUGH COUNCIL

MUNICIPAL YEAR 2020-2021

LLWYDCOED CREMATORIUM JOINT COMMITTEE

21ST SEPTEMBER 2021

REPORT OF THE BEREAVEMENT SERVICES MANAGER

1. Agency Administration staff member

- 1.1. Members will recall that during the height of the pandemic, we recruited an administration staff member to assist with the increased workload sustained throughout this period. As previously reported to members, thankfully there is currently a reduced trend in cremation numbers, although, there is no surety even at this point that this may continue.
- 1.2. Members kindly agreed to retain the agency administration staff member and to keep this retention under review, as a precautionary contingency measure.
- 1.3. Sadly, we are still not in a position to be confident regarding our cremation figures going into the Autumn and Winter, therefore, members are asked to consider retaining the agency administration staff member until the end of this financial year, which would allow us to have more confidence in the level of the work load and give some assurance and an idea of length of continued employment, to the staff member.
- 1.4. **RECOMMENDED:** That members give consideration to retaining the administration agency staff member, through the autumn/winter period until the end of this financial year.

2. Crematorium Chapel Refurbishment

- 2.1. Due to the ongoing use of strong sanitising fluid during the pandemic, the existing pews, curtains and carpets within the Chapels suffered badly as the sanitising fluid stripped the wood of its original colour and had a detrimental effect on the carpets and curtains. Overall the chapels are now looking extremely tired and in desperate need of refreshing. We are now able to utilise a less harsh sanitiser as further products have come onto the market throughout the pandemic.
- 2.2. We recently met with a company who specialises in refurbishment of this kind, who carried out the refurbishment of both chapels at Glyntaff.

We are still awaiting costs in this respect but with Member's agreement it is proposed to undertake the following works to the Crematorium chapels:

Chapels

- Completely redecorate both chapels.
- Carry out cleaning works to the high level windows
- Replace the existing pews with quality cushioned chairs (the chairs looked at will withstand sanitisation without detriment). Furthermore, chairs are also moveable should conditions surrounding the pandemic dictate and impact on attendee numbers again.
- Replace the lectern and refurbish the alter.
- Replace and extend the catafalque curtain.
- Refurbish internal doors
- Replace the existing carpet

Other works

- Decorating the external upper elevations and stack
- Renew/refurbish external doors (main building)
- Replace the floor within the charging room
- Replace the false ceiling with the charging room

RECOMMENDED: That members approve the proposed works.

3. Direct Cremations.

- 3.1. Members will recall that Bereavement Services undertook a pilot project, to offer the public the benefit of opting for a Direct Cremation as opposed to a full cremation service. A direct cremation offers a financial saving to bereaved families and utilises a time-slot (9am) seldom utilised by either Crematoria.
- 3.2. The pilot ran for a period of twelve months and during that period was well received by Funeral Directors and bereaved families. During the pilot period between both sites, 96 Direct cremations were undertaken. Members will see that this has demonstrated a demand for this service.
- 3.3. The continuation of offering this service at a prescribed fee of £568 for 2021/22 on a permanent basis, was approved by Cabinet members. It was also confirmed that the charge for Direct Cremation 2022/23 onwards, be determined as part of the usual annual fee uplift.

RECOMMENDED: That members approve the continuation of offering a Direct Cremation service to the bereaved at a prescribed fee of £568. This fee being subject to annual fee uplift in line with all other Bereavement services fees.

4. Statistics and Performance

4.1. Below are the statistics to date.

Cremations	
1970-2015	50038
2016	1258
2017	1480
2018	1527
2019	1458
2020	1819
Jan – Mar 2021	525
April – June 2021	298
July 2021	89
August 2021	74
Total to date	58566
Year to 31 March 2022	
Adults	460
Children	0
Stillbirths	1
NVF's	38
Body organs	1
Scattered	9
Interred	51
Released	401
Applications for memorials	
Book of Remembrance	13
Memorial Cards	0
Plaques on Plots	74
Plaques in Garden	2
Rose Bushes	13
Memorial Leaves	5

4.2. RECOMMENDATION: That the Crematorium statistics are noted.

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LLWYDCOED CREMATORIUM JOINT COMMITTEE

21st September 2021

REPORT OF THE TREASURER

MATTERS REPORTED FOR DECISION

AUDITED ANNUAL RETURN FOR THE YEAR ENDED 31st MARCH 2021 AND PERIOD 5 BUDGET MONITORING UPDATE 2021/22

1. PURPOSE OF REPORT

- 1.1 This report provides Members with the audited Annual Return for the Year Ended 31st March 2021, the Internal Audit Final Report 'Llwydcoed Crematorium 20/21' issued 25th June 2021 and the Period 5 Budget Monitoring Update 2021/22.

2. RECOMMENDATIONS

- 2.1 It is recommended that:
- Members note the report.
 - Members note the audited Annual Return for the year ended 31st March 2021 as presented. (Appendix 1).
 - Members note the Internal Audit Final Report (Appendix 2).
 - Members note and approve the Period 5 Budget Monitoring Update 2021/22 (Appendix 3).

3. ANNUAL RETURN FOR THE YEAR ENDED 31st MARCH 2021

- 3.1 The draft Annual Return for the Year Ended 31st March 2021 was authorised at the 8th June 2021 Joint Committee meeting.
- 3.2 Members will note that the audited Annual Return for the Year Ended 31st March 2021 did not require any amendments as a result of the external audit process and the external auditor has certified the Annual Return. Arrangements will now be made for the audited Annual Return to be published on the Council's website.
- 3.3 For Members information, the Accounts and Audit (Wales) Regulations 2014 (as amended) requires the audited Annual Return be published by 31st July 2021 and where not met, a statement setting out the reasons for non-compliance published. Due to the on-going requirement to address the impact of the Covid-19 pandemic, the audited Annual Return was not published within this timeframe and the Council fully complied with the publication requirements as set out in the above-mentioned Regulations.

4. INTERNAL AUDIT FINAL REPORT

- 4.1 The Internal Audit Final Report 'Llwydcoed Crematorium 20/21' was issued on the 25th June 2021 (and is attached as Appendix 2).
- 4.2 The audit opinion is that the overall control environment at Llwydcoed Crematorium is effective.

5. PERIOD 5 BUDGET MONITORING UPDATE 2021/22

- 5.1 Appendix 3 sets out details of the budget, actual expenditure to 31st August 2021 and projected outturn figures for 2021/22.
- 5.2 **Expenditure for 2021/22 is projected to be £1,019,851 against a budget of £978,000 – a projected overspend of £41,851.**
- 5.3 The main projected expenditure variances are as follows: -
- Employees - £6,991 projected overspend due to the impact of COVID-19.
 - Premises - £19,763 projected overspend due to the inclusion within the projection of proposed planned works plus increased costs due to the impact of COVID-19.
 - Supplies & Services - £13,715 projected overspend due to the increased use of the live streaming facility of the Wesley music system.
- 5.4 **Operating income for 2021/22 is projected to be £1,135,131 against a budget of £1,147,890, showing a projected deficit of income of £12,759.**
- 5.5 Projections for cremation fees have been made based on actuals to date and an estimated number of cremations for the remainder of the financial year and will be monitored closely throughout the financial year.
- 5.6 Summary position for 2021-22

	£
General reserves brought forward 1st April 2021	1,477,782
Projected Net Revenue contribution to reserves in 2021/22	465,280
Redistribution to Joint Authorities	<u>-350,000</u>
Projected General Reserves 31st March 2022	<u>1,593,062</u>

6. SUMMARY

- 6.1 The General Reserves are required to fund further capital expenditure as part of the ongoing delivery of the service and is considered to be at a prudent level as at 31st March 2021.

6.2 The level of General Reserve will be monitored closely as part of the ongoing Budget Monitoring process and reported to the Joint Committee at appropriate intervals.

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LANGUAGE PREFERENCE

Please indicate how you would like us to communicate with you during the audit. Note that audit notices will be issued bilingually.

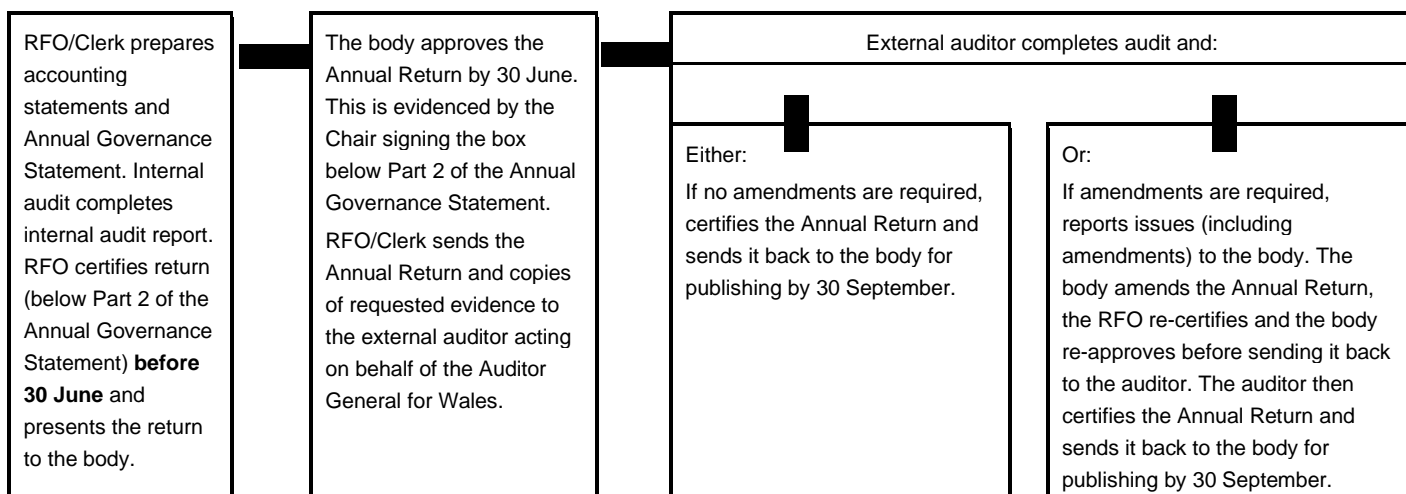
	Yes	No		Yes	No		Yes	No
ENGLISH	<input checked="" type="radio"/>	<input type="radio"/>	WELSH	<input type="radio"/>	<input type="radio"/>	BILINGUALLY	<input type="radio"/>	<input type="radio"/>

THE ACCOUNTS AND AUDIT PROCESS

Section 12 of the Public Audit (Wales) Act 2004 requires local government bodies in Wales (including joint committees) to make up their accounts each year to 31 March and to have those accounts audited by the Auditor General for Wales. Regulation 14 of the Accounts and Audit (Wales) Regulations 2014 states that smaller local government bodies i.e. those with annual income and expenditure below £2.5 million must prepare their accounts in accordance with proper practices.

For minor joint committees with income and expenditure below £2.5 million, proper practices are set out in the One Voice Wales/Society of Local Council Clerks publication, **Governance and accountability for local councils in Wales – A Practitioners’ Guide** (the Practitioners’ Guide). The Practitioners’ Guide requires that they prepare their accounts in the form of an Annual Return. This Annual Return meets the requirements of the Practitioners’ Guide.

The accounts and audit arrangements follow the process as set out below.



Please read the guidance on completing this Annual Return and **complete all sections highlighted pink.**

APPROVING THE ANNUAL RETURN

The Committee must approve the Annual Return **BEFORE** the accounts and supporting documents are made available for public inspection under section 30 of the Public Audit (Wales) Act 2004.

If it is unable to complete the approval process by 30 June 2021 or publish the audited return by 30 September, the Committee must publish notices as required by the Regulations.

The Auditor General for Wales’ Audit Certificate and report is to be completed by the auditor acting on behalf of the Auditor General. It **MUST NOT** be completed by the Clerk/RFO, the Chair or the internal auditor.

Audited and certified returns are sent back to the body for publication and display of the accounting statements, Annual Governance Statement and the Auditor General for Wales’ certificate and report.

Accounting statements 2020-21 for:

Name of body: Llywdcoed Crematorium Joint Committee

	Year ending		Notes and guidance for compilers
	31 March 2020 (£)	31 March 2021 (£)	Please round all figures to nearest £. Do not leave any boxes blank and report £0 or nil balances. All figures must agree to the underlying financial records for the relevant year.
Statement of income and expenditure/receipts and payments			
1. Balances brought forward	2,206,268	1,086,552	Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to line 7 of the previous year.
2. (+) Income from local taxation/levy	0	0	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	1,161,498	1,460,440	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	-249,116	-234,339	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and related expenses eg termination costs.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	-2,032,098	-834,871	Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,086,552	1,477,782	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors	88,315	132,740	Income and expenditure accounts only: Enter the value of debts owed to the body.
9. (+) Total cash and investments	1,001,848	1,518,625	All accounts: The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.
10. (-) Creditors	-3,611	-173,583	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	1,086,552	1,477,782	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	1,880,563	1,774,201	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

Annual Governance Statement (Part 1)


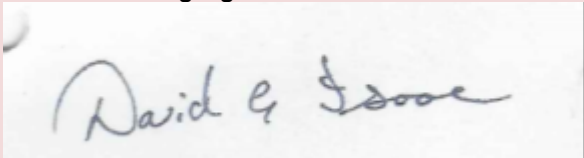
We acknowledge as the members of the Committee, our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2021, that:

	Agreed?		'YES' means that the Committee:	PG Ref
	Yes	No*		
<p>1. We have put in place arrangements for:</p> <ul style="list-style-type: none"> effective financial management during the year; and the preparation and approval of the accounting statements. 	<input checked="" type="radio"/>	<input type="radio"/>	Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.	6, 12
<p>2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7
<p>3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Committee to conduct its business or on its finances.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.	6
<p>4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit.	6, 23
<p>5. We have carried out an assessment of the risks facing the Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Considered the financial and other risks it faces in the operation of the body and has dealt with them properly.	6, 9
<p>6. We have maintained an adequate and effective system of internal audit of the accounting records and control systems throughout the year and have received a report from the internal auditor.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the body.	6, 8
<p>7. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Committee and, where appropriate, have included them on the accounting statements.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6
<p>8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23

* Please provide explanations to the external auditor on a separate sheet for each 'no' response given; and describe what action is being taken to address the weaknesses identified.

Committee approval and certification

The Committee is responsible for the preparation of the accounting statements and the annual governance statement in accordance with the requirements of the Public Audit (Wales) Act 2004 (the Act) and the Accounts and Audit (Wales) Regulations 2014.

<p>Certification by the RFO</p> <p>I certify that the accounting statements contained in this Annual Return present fairly the financial position of the Committee, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2021.</p>	<p>Approval by the Llwydcoed Crematorium Joint Committee</p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Committee under minute reference:</p> <p>Minute ref 7: Llwydcoed Crematorium Joint Committee meeting 18/06/21</p>
<p>RFO signature: </p>	<p>Chair of meeting signature: </p>
<p>Name: Barrie Davies</p>	<p>Name: David Isaac</p>
<p>Date: 28TH May 2021</p>	<p>Date: 8th June 2021</p>

Committee re-approval and re-certification (only required if the annual return has been amended at audit)

<p>Certification by the RFO</p> <p>I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2020.</p>	<p>Approval by the Committee</p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Committee under minute reference:</p> <p style="text-align: center;">Insert minute reference and date of meeting</p>
<p>RFO signature: signature required</p>	<p>Chair of meeting signature: signature required</p>
<p>Name: name required</p>	<p>Name: name required</p>
<p>Date: dd/mm/yyyy</p>	<p>Date: dd/mm/yyyy</p>

Auditor General for Wales' Audit Certificate and report

I report in respect of my audit of the accounts under section 13 of the Act, whether any matters that come to my attention give cause for concern that relevant legislation and regulatory requirements have not been met. My audit has been conducted in accordance with guidance issued by the Auditor General for Wales.

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2021 of:

Llwydcoed Crematorium Joint Committee

Auditor General's report

Audit opinion

On the basis of my review, in my opinion no matters have come to my attention giving cause for concern that in any material respect, the information reported in this Annual Return:

- has not been prepared in accordance with proper practices;
- that relevant legislation and regulatory requirements have not been met;
- is not consistent with the Committee's governance arrangements; and
- that the Committee does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

Other matters arising and recommendations

There are no further matters or recommendations that I wish to draw to the Committee's attention.

External auditor's name: Richard Harries



External auditor's signature:

Date: 10 September 2021

For and on behalf of the Auditor General for Wales

Annual internal audit report to:

Name of body: Llwydcoed Crematorium Joint Committee

The Committee's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2021.

The internal audit has been carried out in accordance with the Committee's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Committee.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Detailed internal audit report presented to body
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Detailed internal audit report presented to body
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Detailed internal audit report presented to body
4. The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Central function and regular treasurers reports presented to Joint Committee
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Detailed internal audit report presented to body
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	Llwydcoed Crematorium does not operate a petty cash account
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Central function administered by Council's payroll service
8. Asset and investment registers were complete, accurate, and properly maintained.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Central Function

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
					Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
9. Periodic and year-end bank account reconciliations were properly carried out.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Central Function
10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Central Function


For any risk areas identified by the Committee (list any other risk areas below or on separate sheets if needed) adequate controls existed:					
	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
11. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
12. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
13. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text

* If the response is 'no', please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

** If the response is 'not covered', please state when the most recent internal audit work was done in this area and when it is next planned, or if coverage is not required, internal audit must explain why not.

Internal audit confirmation

I/we confirm that as the Committee's internal auditor, I/we have not been involved in a management or administrative role within the body (including preparation of the accounts) or as a member of the body during the financial years 2019-20 and 2020-21. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: Mark Thomas
Signature of person who carried out the internal audit: 
Date: 28.05.21

Guidance notes on completing the Annual Return

1. You must apply proper practices when preparing this Annual Return. Proper practices are set out in the Practitioners' Guide.
2. Make sure that the Annual Return is fully completed ie, no empty red boxes. Please avoid making any amendments to the completed return. If this is unavoidable, cross out the incorrect entries, make sure the amendments are drawn to the attention of the body, properly initialled and an explanation for them is provided to the external auditor. **Please do not use correction fluid.** Annual returns that are incomplete or contain unapproved and/or unexplained amendments or correction fluid will be returned unaudited and may incur additional costs.
3. Use a second pair of eyes, perhaps the Chair or a member, to review your Annual Return for completeness before sending the original form to the auditor.
4. Make sure that your accounting statements add up, that the balance carried forward from the previous year (line 7 of 2020) equals the balance brought forward in the current year (line 1 of 2021). Explain any differences between the 2020 figures on this Annual Return and the amounts recorded in last year's Annual Return.
5. Explain fully any significant variances in the accounting statements. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include a detailed analysis to support your explanation and be specific about the values of individual elements making up the variances.
6. Make sure that the copy of the bank reconciliation you send to your auditor with the Annual Return covers **all** your bank accounts and cash balances. If there are no reconciling items, please state this and provide evidence of the bank balances. The auditor should also be able to agree your bank reconciliation to line 9 in the accounting statements. More help on bank reconciliations is available in the Practitioners' Guide.
7. **You must send to the external auditor, information to support the assertions made in the Annual Governance Statement.** Your auditor will tell you what information you need to provide. Please read the audit notice carefully to ensure you include all the information the auditor has asked for. You should send **copies** of the original records to the external auditor and not the original documents themselves.
8. Please do not send the auditor any information that you are not specifically asked for. Doing so is not helpful.
9. If the auditor has to review unsolicited information, repeat a request for information, receives an incomplete bank reconciliation or explanation of variances or receives original documents that must be returned, the auditor will incur additional costs for which they are entitled to charge additional fees.
10. **Please deal with all correspondence with the external auditor promptly.** This will help you to meet your statutory obligations and will minimise the cost of the audit.
11. **Please note that if completing the electronic form, you must print the form for it to be certified by the RFO and signed by the Chair before it is sent to the auditor.**

Completion checklist – 'No' answers mean that you may not have met requirements		Done?	
Initial submission to the external auditor		Yes	No
Accounts	Do the papers to be sent to the external auditor include an explanation of significant variations from last year to this year?	✓	
	Does the bank reconciliation as at 31 March 2021 agree to Line 9?	✓	
Approval	Has the RFO certified the accounting statements and Annual Governance Statement (Regulation 15 (1)) no later than 30 June 2021?	✓	
	Has the body approved the accounting statements before 30 June 2021 and has Section 3 been signed and dated by the person presiding at the meeting at which approval was given?		✓
All sections	Have all pink boxes in the accounting statements and Annual Governance Statement been completed and explanations provided where needed?	✓	
	Has all the information requested by the external auditor been sent with this Annual Return? Please refer to your notice of audit and any additional schedules provided by your external auditor.	✓	

If accounts are amended after receipt of the Auditor General's report on matters arising		Yes	No
Accounts	Have the amended accounting statements been approved and Section 3 re-signed and re-dated as evidence of the Committee's approval of the amendments before re-submission to the auditor?		

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Rhondda Cynon Taf
County Borough Council

Internal Audit Final Report

**LLWYDCOED
CREMATORIUM 20/21**

MANAGEMENT IN CONFIDENCE

Date of Audit: March/April 2021

Auditor(s): Huw Griffiths - Lead Auditor
Sarah-Louise Jones - Review Manager

Report Distribution: Ceri Pritchard - Crematorium Manager
Janet Lewis - Bereavement Services Manager
(See full distribution list in Section 3)

Date: 25th June 2021

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1. INTRODUCTION

- 1.1 Llwydcoed Crematorium is managed and administered by the Llwydcoed Crematorium Joint Committee, under the Local Government (Wales) Act 1994. The Committee is made up of nine members, five from Rhondda Cynon Taf CBC and four from Merthyr Tydfil CBC. In 1996 RCTCBC became the host authority for the Joint Committee.
- 1.2 In addition to the Cremations Manager, there are currently two administrative officers based at the site, one being an agency worker whose duties are limited to specific tasks (e.g. unable to take any payments or handle any income received). A number of administrative duties are in the process of being transferred to the larger administrative team based at Glyntaf Crematorium. The overall responsibility for all administrative staff at both sites will be with the Assistant Cemeteries Manager, based at Glyntaf. The transfer process is not yet fully completed due to the current COVID-19 restrictions and there will only be one administrative officer based at Llwydcoed once the transition is complete.

2. SCOPE & OBJECTIVES

- 2.1 Audit testing was carried out on a sample of transactions, using transactions processed during financial year 2020/21.
- 2.2 Internal Audit testing was undertaken remotely using video conferencing (e.g. Microsoft Teams) and digital solutions as a basis for meetings and sharing documentation.
- 2.3 Audit testing was carried out on transactions made during financial year 2020/21 to ensure that fundamental controls are present and operating satisfactorily.
- 2.4 The objective of the audit review is to conclude on the adequacy and effectiveness of the controls operating within each of the financial systems at the establishment.

3. AUDIT APPROACH

- 3.1 Having agreed the objectives, fieldwork took place.
- 3.2 A draft report was prepared and provided to management for review and comment with an opportunity given for discussion or clarification if required.
- 3.3 This final report has been issued electronically to the following Officers:
 - Chief Executive.
 - Group Director, Community & Children's Services.
 - Director of Finance & Digital Services.
 - Director, Public Health, Protection & Community Services.
 - Bereavement Services Manager.
 - Service Director, Performance & Improvement.
- 3.4 Audit Committee will receive a summary of the final report in the form of the Introduction and Opinion along with a synopsis of all recommendations made.

4. AUDIT OPINION

4.1 The overall control environment at Llwydcoed Crematorium is considered to be effective. This is based on the limited testing that could be undertaken as a result of remote working, in conjunction with our previous assessments of the controls in place.

4.2 **Statutory Obligations**

The control environment in relation to Statutory Obligations is considered to be effective, and there are no findings contained within this report.

Limitation to scope

As a direct result of testing being undertaken remotely, no sample testing was undertaken on this area as the sensitivity and personal nature of the information contained in these documents precluded them being sent electronically to review electronically.

However, due to the stringent nature and statutory requirements involved in this process this is a tightly controlled area and no findings have been identified in previous audit reviews. The Burial and Cremation Administration System (BACAS) is used to administer the day to day functions of the Service.

All cremation applications are supported by a suite of statutory documentation examples are *Confirmatory Notice of Cremation, Application for Cremation, Medical Certificate and where necessary Coroners Reports.*

The purchase of plots is recorded on the 'Register of Graves & Grants of Exclusive Rights of Burial' ledgers and on BACAS. The owner of the plot is provided with a deed which is printed from the BACAS system.

The Register of Graves & Grants Exclusive Rights of Burial ledgers are used to record each interment of each plot. The maximum number of interments for all plots is 4 and these are all recorded on the BACAS system.

4.3 **Information Management & I.T Security**

The control environment in relation to Information Management & I.T Security is considered to be effective, and there are no findings contained within this report.

Limitation to scope

Testing was limited to email exchanges of information, as remote working prevented a visit to the site to evidence controls first-hand.

From previous audit reviews, it has been evidenced that the site has a fireproof safe in which the statutory ledgers for the service are held securely. In addition, access to the BACAS system is restricted to those members of staff that have a unique username and password.

Since the start of the COVID-19 pandemic the number of staff working on site has been limited to three; the Operations Manager and two administrative officers (one being an agency worker). It was reported that responsibility and storage requirements for the Cynon Valley cemeteries death registers has been transferred to Glyntaf Crematorium along with the administrative duties i.e. enquires from the public etc.

4.4 **Collections & Deposits / Receipts**

The control environment in relation to Collections & Deposits / Receipts is considered to be effective, and there are no findings contained within this report.

Limitations to scope

Testing was limited to income records only; receipts were unable to be obtained.

The site uses the Webpaystaff system to record all income received directly on site. The system allows the site to take payments in person, over the phone and take card payments via chip and pin devices, and entries onto the Financials system are in real time. The system generates receipts which are given directly to or sent to customers (via email) and a copy retained on site. As a back up to the system, an income ledger is in place which is updated as and when income is received. Security arrangements for the retaining income received are considered appropriate and remain the same.

Due to the COVID-19 pandemic the site office has been closed to the public and therefore the majority of income taken has been via card payments over the telephone (which has reduced the amount of cash and cheques received on site). Cheques are still received, mainly from Funeral Directors who do not utilise the monthly invoicing process. Loomis secure collections are undertaken on a fortnightly basis. Issues with the Loomis collections were reported between May 2020 and September 2020, with collections being inadvertently cancelled by Loomis, however this was dealt with by the Income Team.

Review of the income records provided for the sample period of July 2020 and comparison to Financials revealed that income records have been completed accurately for the sample period examined, although copies of the Webpaystaff receipts were not provided (due to the number). Receipt numbers have been recorded in the income ledger and these were verified to the Webpaystaff system as correct.

4.5 **Purchase Card**

It was reported by the Operations Manager that the site does not have/use a corporate purchase card and therefore there were no controls or transactions to review.

4.6 There are no findings contained in this report.

ACKNOWLEDGEMENTS

A number of staff gave their time and cooperation during the course of this review. Internal Audit would like to record its thanks to all individuals concerned.

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2021-22					Comments
	Budget £	Actual @ PR 5 £	Projected outturn £	Projected variance £	
OPERATING EXPENDITURE					
Employees					
Admin salaries	82,810	23,304	84,676	1,866	
Technicians wages	88,020	34,564	89,884	1,864	
Crematorium Operative	72,060	28,798	70,303	-1,757	
Agency staff	5,180	2,313	10,198	5,018	
	248,070	88,979	255,061	6,991	
Premises					
Repair and Maintenance	46,000	2,138	62,146	16,146	Projected outturn includes the cost of improved broadband and the new Orbit system which replaces the Wesley music system
Gas	24,380	8,046	30,735	6,355	
Electricity	21,730	4,853	23,505	1,775	
Specialist Contractor (FT)	49,500	12,549	50,197	697	
NNDR	38,130	37,985	37,985	-145	
Council Tax	1,470	0	0	-1,470	
Water Charges	540	269	1,290	750	
Fixtures and Fittings	2,000	0	0	-2,000	
Contractor Payments (skip charges)	7,120	0	4,500	-2,620	
Cleaning Materials	650	0	925	275	
General Insurance	5,800	0	5,800	0	
	197,320	65,841	217,083	19,763	
Transport					
Plant and Vehicles	1,000	0	0	-1,000	
	1,000	0	0	-1,000	
Supplies and Services					
Plaques and Memorials	14,000	5,560	14,000	0	
Caskets and Urns	5,000	1,967	6,100	1,100	
Books of Remembrance	2,000	1,017	1,600	-400	
Hire Of Equipment	0	-34	0	0	
Computer Costs	1,000	0	1,000	0	
Protective Clothing	2,000	116	1,800	-200	
Office expenses	14,620	6,503	7,940	-6,680	
Subscriptions	1,000	0	1,000	0	
Analyst's Fees	1,150	1,145	1,145	-5	
Medical Expenses	29,000	7,256	35,600	6,600	
Other Hired Services	6,500	8,452	20,200	13,700	Wesley Music - increased costs due to live streaming
Audit Fees	2,050	0	2,050	0	
Training	2,500	-1,305	2,500	0	
Other Miscellaneous Expenses	400	0	0	-400	
Credit/Debit Card Transaction Charges	100	0	100	0	
Employers liability insurance	1,600	0	1,600	0	
	82,920	30,677	96,635	13,715	
Support costs					
Central Support costs	98,690	0	101,072	2,382	
	98,690	0	101,072	2,382	
Joint Authorities					
Payments to Joint Authorities	350,000	0	350,000	0	
	350,000	0	350,000	0	
Total Operating Expenditure	978,000	185,498	1,019,851	41,851	
OPERATING INCOME					
Caskets and Urns	-8,250	-1,324	-6,500	1,750	
Plaques and Memorials	-21,740	-11,782	-23,030	-1,290	
Cremation Fees	-1,047,830	-258,536	-1,001,469	46,361	
Books of Remembrance	-2,340	-2,598	-6,235	-3,895	
Burial Fees	-45,890	-29,533	-70,932	-25,042	
Exhumation Fees	-1,020	0	-750	270	
Chapel Use	-11,100	-1,107	-2,830	8,270	
Memorial permits	-9,720	-4,387	-12,915	-3,195	
Mercury Abatement Income	0	0	-5,030	-5,030	
Energy Savings	0	0	-495	-495	
Vending Sales	0	0	0	0	
Media Service Fees	0	-2,072	-4,945	-4,945	
Total Operating Income	-1,147,890	-311,339	-1,135,131	12,759	
Projected Operating Surplus(-)/Deficit	-169,890	-125,841	-115,280	54,610	
Interest on Investments/Balances	-3,500	0	-3,500	0	
Net contribution to/from Reserves	-173,390	-125,841	-118,780	54,610	
General reserves B/F	1,477,782		1,477,782	0	
Contributions to / (from) Revenue	169,890		115,280	-54,610	
General reserves C/F	1,647,672		1,593,062	-54,610	

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LOCAL GOVERNMENT ACT 1972

As amended by

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

LLWYDCOED CREMATORIUM JOINT COMMITTEE

21st September 2021

Report of the Treasurer to Llwydcoed Crematorium

LIST OF BACKGROUND PAPERS

Ref:	Contact Officer
Appendix 1 Audited Annual Return for the Year Ended 31 st March 2021	Steve Preddy (01443 680644)
Appendix 2 Internal Audit Final Report	Steve Preddy (01443 680644)
Appendix 3 Period 5 Budget Monitoring Update 2021/22	Steve Preddy (01443 680644)

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