



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

GWŶS I GYFARFOD O'R CYNGOR

C. Hanagan
Cyfarwyddwr Gwasanaeth y Gwasanaethau Democrataidd a Chyfathrebu
Cyngor Bwrdeistref Sirol Rhondda Cynon Taf
Y Pafiliynau
Parc Hen Lofa'r Cambrian
Cwm Clydach CF40 2XX

Dolen gyswllt: John Crockett (07392193888)

DYMA WŶS I CHI i gyfarfod Rhithwir o **CYDBWYLLGOR AMLOSGFA LLWYDCOED** yn cael ei gynnal ar **DYDD MAWRTH, 27AIN MEHEFIN, 2023** am **2.00 PM.**

AGENDA

Tudalennau

1. DATGAN BUDDIANT

Derbyn datganiadau o fuddiannau personol gan Aelodau yn unol â'r Côd Ymddygiad

Nodwch:

1. Mae gofyn i Aelodau ddatgan rhif a phwnc yr agendwm y mae eu buddiant yn ymwneud ag e, a mynegi natur y buddiant personol hwnnw; a
2. Lle bo Aelodau'n ymneilltuo o'r cyfarfod o ganlyniad i ddatgelu buddiant personol sy'n rhagfarnu, rhaid iddyn nhw roi gwybod i'r Cadeirydd pan fyddan nhw'n gadael.

2. I ETHOL CADEIRYDD

Ethol Cadeirydd i Cydbwyllgor Amlogsgfa Llwydcoed ar gyfer y Flwyddyn Ariannol 2023 – 2024.

3. PENODI IS-GADEIRYDD

Ethol Is-gadeirydd i Gydbwyllgor Amlogsgfa Llwydcoed ar gyfer y Flwyddyn Ariannol 2023 – 2024.

4. COFNODION

Cadarnhau cofnodion o gyfarfod Cydbwyllgor Amlogfa Llwydcoed a gynhaliwyd ar 21 Mawrth 2023 yn rhai cywir.

3 - 6

5. CALENDR O GYFARFODYDD ARFAETHEDIG 2023 - 2024

Trafod adroddiad Cyfarwyddwr Gwasanaeth, Gwasanaethau Democraidd a Chyfathrebu.

7 - 8

6. ADRODDIAD RHEOLWR Y GWASANAETHAU PROFEDIGAETHAU

Trafod adroddiad Rheolwr y Gwasanaethau Profedigaethau.

9 - 12

7. DATGANIAD BLYNYDDOL DRAFFT AR GYFER FLWYDDYN A DDAETH I BEN AR 31 MAWRTH 2023 (YN AMODOL AR ARCHWILIAD), ADRODDIAD ARCHWILIO MEWNOL AR GYFER 2022/23 A DIWEDDARIAD YNGLYN A MONITRO CYLLIDEB CHWARTER 3 2023/24

Trafod adroddiad y Trysorydd.

13 - 42

8. MATERION BRYD

Trafod unrhyw faterion sydd, yn ôl doethineb y Cadeirydd, yn faterion bryd yng ngoleuni amgylchiadau arbennig.

Cyfarwyddwr Gwasanaeth y Gwasanaethau Democraidd a Chyfathrebu

Cylchreliad:-

Cynrychioli Cyngor Bwrdeistref Sirol Merthyr Tudful
Cynghorwyr y Fwrdeistref Sirol, Y Cynghorydd M Colbran, Y Cynghorydd D Isaac
and Y Cynghorydd J Thomas

Cynrychioli Cyngor Bwrdeistref Sirol Rhondda Cynon Taf
Cynghorwyr y Fwrdeistref Sirol, Y Cynghorydd J Cook, Y Cynghorydd A Crimmings,
Y Cynghorydd A Fox, Y Cynghorydd G Jones and Y Cynghorydd A O Rogers



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

Llwydcoed Crematorium Joint Committee

Minutes of the virtual meeting of the Llwydcoed Crematorium Joint Committee meeting held on Tuesday, 21 March 2023 at 2.00 pm.

This meeting was recorded, details of which can be accessed [here](#)

County Borough Councillors - Llwydcoed Crematorium Joint Committee Members in attendance:-

Councillor A Crimmings (Chair)
Councillor D Isaac (Vice-Chair)

Merthyr Tydfil County Borough Councillors
Councillor M Colbran

Rhondda Cynon Taf County Borough Councillors
Councillor A Fox Councillor G Jones
Councillor A O Rogers

Officers in attendance

Mr S Preddy, Group Accountant
Ms J Lewis, Bereavement Service Manager
Mr K Nicholls, Head of Leisure, Sport and Parks
Ms L Coughlan, Solicitor

Apologies for absence

Councillor J Elliott Councillor J Thomas

22 DECLARATION OF INTEREST

In accordance with the Council's Code of Conduct, the following declarations were made pertaining to the agenda:

ITEM 3. LLWYDCOED CREMATION SERVICES FEES & CHARGES 2023-24.
Councillor Ann Crimmings, Personal, 'I am a Member of the Cabinet'.

ITEM 4. REPORT OF THE BEREAVEMENT SERVICES MANAGER.
Councillor Adam Owain Rogers, Personal, 'I was present at a Future Valleys Liaison meeting'.

23 MINUTES

RESOLVED to approve as an accurate record, the minutes of the meeting of the Llwydcoed Crematorium Joint Committee held on 13th December 2022.

24 LLWYDCOED CREMATION SERVICES FEES & CHARGES 2023-24

The Bereavement Services Manager presented the report to set the fees and charges for 2023/24 including an annual uplift effective from 1st April 2023.

The Bereavement Services Manager reported that the proposed charges for crematorium and all supplementary fees for 2023/24 had been formally approved by Rhondda Cynon Taf Council Cabinet on the 23rd of January 2023 which included a proposed uplift of 10%.

Members discussed the significance the increase in Fees & Charges has on the services provided by the Crematorium, the annual surpluses and the impact the increase has on the cost of living crisis.

Members commented on the reporting timeframes for the report and queried whether this could be reviewed for future reporting.

Following detailed discussions and consideration of the report, it was **RESOLVED** to approve the levels for cremation and all supplementary fees and charges for 2023/24 for Llwydcoed Crematorium, with a proposed uplift of 10% as outlined within the report.

25 REPORT OF THE BEREAVEMENT SERVICES MANAGER

The Bereavement Services Manager informed Members on the progress of the Biodiversity Scheme at Llwydcoed Crematorium and updated Members on a Road Closure Scheme affecting Llwydcoed Crematorium. Members were also provided with the Statistics and Performance figures relating to the operation of the Crematorium since the last meeting.

Members commented that the proposed Biodiversity signage will assist in alleviating the public's concerns and explaining the purpose of designating areas for biodiversity.

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

1. To note the proposed signage of the Biodiversity Scheme;
2. To note the report of Road Closure Scheme affecting Llwydcoed Crematorium; and
3. To note the Statistics and Performance figures contained within the report relating to the operation of the Crematorium since the last meeting.

26 REPORT OF THE TREASURER

The Group Accountant, Community Services presented the report, which provided Members with an update on the 2022/23 Budget Monitoring position and the Draft Revenue Estimates for 2023/24.

The Group Accountant provided details of the approved budget, actual expenditure to 28th February 2023 and projected outturn figures for 2022/23 outlining the main expenditure variances.

Members discussed the impact of higher utility costs and the importance of maintaining high level of working standards at the Crematorium.

Following consideration of the Draft Revenue Estimates for 2023/24, it was
RESOLVED:-

1. To note the 2022/23 Budget Monitoring position; and
2. To approve the Draft Revenue Estimates for 2023/24.

27 URGENT BUSINESS

No Urgent Business

This meeting closed at 2.28 pm

**Councillor A Crimmings
Chair.**

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

MUNICIPAL YEAR 2023 – 2024

LLWYDCOED CREMATORIUM JOINT COMMITTEE

27TH JUNE 2023

PROPOSED CALENDAR OF MEETINGS FOR THE 2023-24 MUNICIPAL YEAR

1. PURPOSE

To consider the proposed calendar of meetings for the Joint Committee for the 2023-24 Municipal Year.

2. RECOMMENDATION

To agree the calendar of meetings for the 2023-24 Municipal year as set out within section 3 of the report.

3. BACKGROUND

3.1 The following schedule of quarterly meetings is proposed for the 2023-24 Municipal year with the Chair having the power to call special meetings as and when necessary to consider any matters requiring urgent consideration:

- Tuesday 26th September 2023 at 2.00 pm
- Tuesday 12th December 2023 at 2.00 pm
- Tuesday 12th March 2024 at 2.00 pm

3.2 The above meetings can be held virtually or hybrid meeting facilities are available with the Council Chamber of Rhondda Cynon Taf in line with the provisions set within the Local Government & Elections (Wales) Act 2021 in respect of virtual and hybrid meetings.

LOCAL GOVERNMENT ACT 1972

As amended by

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL
MERTHYR TYDFIL COUNTY BOROUGH COUNCIL

LLWYDCOED CREMATORIUM JOINT COMMITTEE

27TH JUNE 2023

PROPOSED CALENDAR OF MEETINGS FOR THE 2023-24 MUNICIPAL YEAR

Free Standing Matter



RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL MERTHYR TYDFIL COUNTY BOROUGH COUNCIL

LLWYDCOED CREMATORIUM JOINT COMMITTEE

27TH JUNE 2023

INFORMATION REPORT

REPORT OF THE BEREAVEMENT SERVICES MANAGER

1. PURPOSE OF THE REPORT

- 1.1 To provide Members with details of the recent management restructure within the service area.
- 1.2 To provide for information purposes the statistics and performance in respect of Llwydcoed Crematorium

2. RECOMMENDATIONS

- 2.1 Committee Members are recommended to:
 - i. Note the contents of the report in respect of the Management restructure update as outlined within section 3 of the report
 - ii. Note the statistics and performance details provided in Appendix 1 of the report, in respect of Llwydcoed Crematorium

3. MANAGEMENT RESTRUCTURE.

- 3.1 Bereavement Services has recently undergone a management of change process and the former Bereavement Services Manager and Registrar has now retired.
- 3.2 The management Team now comprises of:
- Bereavement Services Manager & Registrar – Jayne Beer.
 - Bereavement Services Operations Manager (& deputy BSM) – Ceri Pritchard
 - Team Leader (operations) – Anthony John Swift.
- 3.3 The Team Leader is now based at Llwydcoed in a supervisory role for both crematorium and operational staff and a support role for administration staff.

4. STATISTICS AND PERFORMANCE.

- 4.1. Members are referred to Appendix 1 of the report which provides details of the statistics and performance in respect of Llwydcoed Crematorium.

5. CONCLUSION

- 5.1 The report looks to update Committee Members regarding information related to Llwydcoed Crematorium.

Llwydcoed Crematorium Joint Committee

STATISTICS AND PERFORMANCE

Cremations	
1970-2017	51296
2018	1527
2019	1458
2020	1819
2021	1409
2022	1265
Jan – Mar 2023	375
Apr 2023	109
May 2023	97
Total to date	60835
Year to 31 March 2024	
Adults	205
Children	0
Stillbirths	1
NVF's	12
Body organs	0
Scattered	0
Interred	23
Released	183
Applications for memorials	
Book of Remembrance	4
Memorial Cards	0
Plaques on Plots	30
Plaques in Garden	0
Rose Bushes	0
Memorial Leaves	1

Tudalen wag

LLWYDCOED CREMATORIUM JOINT COMMITTEE
27th June 2023

REPORT OF THE TREASURER

MATTERS REPORTED FOR DECISION

**DRAFT ANNUAL RETURN FOR THE YEAR ENDED 31st MARCH 2023
(SUBJECT TO AUDIT), INTERNAL AUDIT REPORT FOR 2022/23 AND PERIOD 2
BUDGET MONITORING UPDATE 2023/24**

1. PURPOSE OF REPORT

1.1 This report provides Members with the unaudited Annual Return for the Year Ended 31st March 2023, the Internal Audit Final Report Llwydcoed Crematorium issued 25th April 2023 and the Period 2 Budget Monitoring Update 2023/24.

2. RECOMMENDATIONS

2.1 It is recommended that:

- Members note the report.
- Members note the unaudited Annual Return for the year ended 31st March 2023 as presented. (Appendix 1).
- Members note the Internal Audit Final Report (Appendix 2).
- Members note and approve the Period 2 Budget Monitoring Update 2023/24 (Appendix 3).
- The Chair of the Joint Committee signs the Approval and Certification section of the Annual Return.

3. BACKGROUND

3.1 The Accounts and Audit (Wales) Regulations 2014 require all local councils and joint committees to prepare their annual accounting statements in accordance with proper practices.

3.2 The Accounts and Audit (Wales) Regulations 2014 define a joint committee with income and expenditure of less than £2.5 million per annum as a 'smaller relevant body'.

3.3 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.

3.4 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.

- 3.5 Regulation 15(2) of the Accounts and Audit (Wales) Regulations 2014 (as amended) requires that the Llwydcoed Crematorium Joint Committee must, no later than 31st May immediately following year end, consider and approve the annual return by the Members meeting as a whole.
- 3.6 Members will note that the Joint Committee has not considered the annual return for the year ended 31st March 2023 by 31st May 2023. Welsh Government has set out its expectation regarding an extended timescale for the certification and audit of statutory financial accounts for the 2022/23 financial year i.e. 31st July and 30th November respectively. For Members information, should bodies work to the above mentioned extended timescales, they will need to ensure the required notices are published as set out in the Regulations.
- 3.7 In line with the Welsh Government update, the Council has revised its timetable accordingly, ensuring the annual return is completed as timely as possible and has also published a notice on its website, as required by the Regulations.
- 3.8 Moving onto the external audit process for the Annual Return, unless the Annual Return needs to be amended, the auditor will certify the return and send it back to the Joint Committee for publication with no further approval required by the Joint Committee. If however amendments are required, the auditor will send the return to the Joint Committee for amendment and re-approval before the auditor can certify the return. As referred to in paragraph 3.6, where the required timescales as set out in the Accounts and Audit (Wales) Regulations 2014 are not compiled with, the Council will publish a notice in line with the Regulations.

4. FINANCIAL PERFORMANCE AND MOVEMENT OF USABLE RESERVES

- 4.1 The first part of the table below shows the controllable income and expenditure for 2022-23 compared to budget. It then shows the impact of interest earned on reserves and the balance of reserves available to the Joint Committee.

2022/23	Budget £	Actual £	Variance £	Annual Return Ref
Controllable Expenditure				
Employees	261,250	277,137	15,887	Line 4
Premises	206,110	362,231	156,121	Line 6
Transport	1,000	0	-1,000	Line 6
Supplies & Services	81,860	86,333	4,473	Line 6
Support Services	126,690	156,090	29,400	Line 6
	676,910	881,791	204,881	
Controllable Income				
Receipts/Fees	-1,176,020	-1,061,968	114,052	Line 3
Controllable Surplus	-499,110	-180,177	318,933	
Add interest earned		-28,547		Line 3
Revenue contribution to balances		-208,724		

2022/23	Budget £	Actual £	Variance £	Annual Return Ref
Distribution from General Reserve		350,000		Line 6
Net decrease in Reserves		141,276		
General Reserves B/F 01.04.22		-1,488,589		Line 1
General Reserves C/F 31.03.23		-1,347,313		Line 7

4.2 The General Reserve is a distributable revenue reserve, which consists of the accumulated surpluses of the Crematorium's operations.

4.3 This can be apportioned between Cynon Valley (now part of Rhondda Cynon Taf CBC) and Merthyr Tydfil CBC in the ratio of respective populations (2011 Census Data) as follows:

	Merthyr Tydfil	Cynon Valley	Total
Relevant Population	58,802	63,238	122,040
Balance at 1st April 2022	-717,240	-771,349	-1,488,589
(Surplus)/Loss for the Year	68,070	73,206	141,276
Balance at 31st March 2023	-649,170	-698,143	-1,347,313

4.4 The main reasons for the variances between budgeted and actual controllable expenditure were:

- Employee costs were higher than budgeted due to the retention of temporary staff.
- Premises costs were higher than budgeted mainly due to additional maintenance and improvement works plus higher utility costs.
- Support costs were higher than budgeted due to a reassessment of the actual costs.

4.5 The main reason for the variance between budgeted and actual controllable income was:

- Income received was lower than budgeted due to lower than forecasted number of cremations undertaken.

5. BALANCE SHEET FOR THE YEAR ENDED 31st MARCH 2023

5.1 In addition to the Annual Return, a supplementary Balance Sheet is provided in the table below. This supplementary information provides a further breakdown of the figures reported in the Annual Return, is purely for information only, and is not subject to audit at year end.

31-Mar-22 £		31-Mar-23 £	Annual Return Ref
	LONG TERM ASSETS		
1,667,839	Land & Property	1,561,477	
0	Plant & Equipment	0	
1,667,839	TOTAL LONG-TERM ASSETS	1,561,477	Line 12
	CURRENT ASSETS		
13,998	Inventories	12,339	Line 8
88,595	Debtors	88,434	Line 8
1,394,669	Cash and Bank (Personal Account)	1,252,592	Line 9
1,497,262	TOTAL CURRENT ASSETS	1,353,365	
	CURRENT LIABILITIES		
(8,673)	Creditors	(6,052)	Line 10
1,488,589	NET CURRENT ASSETS	1,347,313	Line 11
3,156,428	TOTAL ASSETS LESS CURRENT LIABILITIES	2,908,790	
	LONG TERM LIABILITIES		
(147,000)	Defined Pension Scheme Liability	136,000	
3,009,428	NET ASSETS	3,044,790	
	REPRESENTED BY :-		
	USABLE RESERVES		
(1,488,589)	General Fund Balances	(1,347,313)	Line 11
	UNUSABLE RESERVES		
1470,000	Pensions Reserve	(136,000)	
(55,723)	Revaluation Reserve	(52,936)	
(1,612,116)	Capital Adjustment Account	(1,508,541)	
(3,009,428)		(3,044,790)	

5.2 Further information to explain the balances are provided below:

- Long Term Assets include Land, Buildings and Equipment. The value of all land, buildings and equipment is based on a written down value after taking account of the assets remaining life and estimated cost of replacement.
- Inventories are stock included in the Balance Sheet at the lower of cost and net realisable value, and relates mainly to caskets, memorial bases and flower containers.
- Debtors represent monies owed to Llwydcoed Crematorium by trade debtors such as Funeral Directors.
- Cash and Bank (Personal Account) is the amount held on behalf of Llwydcoed Crematorium by Rhondda Cynon Taf County Borough Council. No separate bank account exists for the Joint Committee.
- Creditors are amounts owed by Llwydcoed Crematorium to suppliers for which goods and services were provided prior to the end of the financial year but at that time not invoiced.
- Defined Pension Scheme Liability – As part of the terms and conditions of employment, the employees of Llwydcoed Crematorium are offered retirement benefits by the Joint Committee. Although these benefits will not

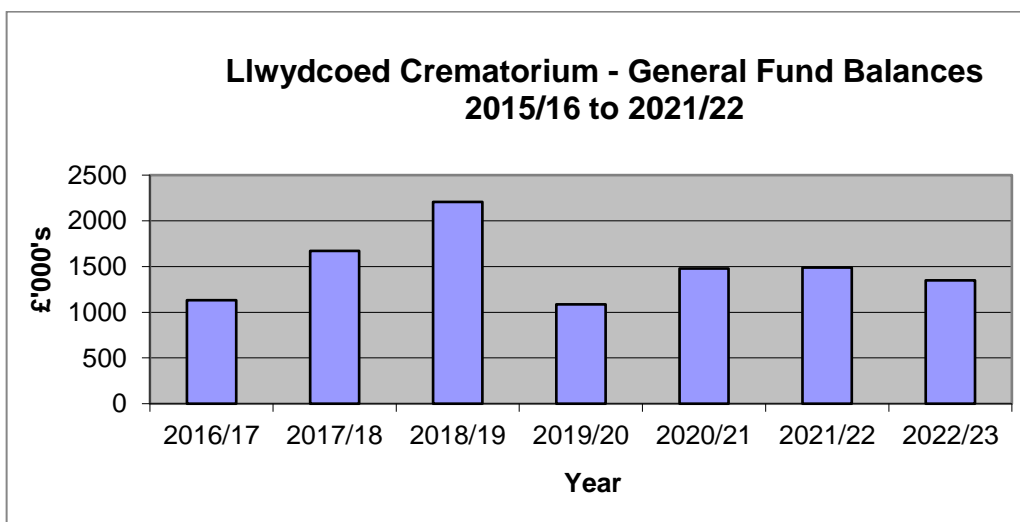
be payable until retirement, the Joint Committee has a commitment to make these payments. The liability for these payments need to be accounted for at the time the future entitlement is earned.

- Reserves are reported in two categories. Usable reserves can be used by the Committee to provide services subject to the need to provide a prudent level of reserves. Unusable reserves are not available to provide services.
- The General Fund Balance is a distributable revenue reserve, which consists of the accumulated surpluses of the Crematorium's operations.
- The Pensions Reserve covers the Defined Pension Scheme Liability.
- The Revaluation Reserve contains the gains made by the Joint Committee arising from increases in the value of its Land, Buildings and Equipment.
- The Capital Adjustment Account represents the difference between the cost of fixed assets used by the Joint Committee and the capital financing set aside to pay for them.

6. GENERAL FUND BALANCES - 2016/17 TO 2022/23

6.1 The table below shows Llwydcoed Crematorium's level of General Fund Balances for the last seven years. The reserves grew steadily in 2017/18 and 2018/19.

6.2 In 2019/20 a decision was taken by the Joint Committee at the meeting of 10th December 2019 to distribute £1,500,000 of the General Reserve to each Authority in line with the relevant populations as detailed in 4.3 above. For 2020/21 the reserve balance increased and was maintained at generally the same level for 2021/22. In 2022/23 the reserve balance decreased due to additional maintenance works and improvement costs.



7. INTERNAL AUDIT FINAL REPORT

- 7.1 The Internal Audit Final Report 'Llwydcoed Crematorium 2022/23' was issued on the 25th April 2023 (and is attached as Appendix 2).
- 7.2 The audit opinion provides reasonable assurance that there is a generally sound system of governance, risk management and control in place. Some issue, non-compliance or scope for improvement were identified that may put at risk the achievement of objectives in the area audited. The management team has considered this report and an action plan has been prepared to address areas requiring improvement.

8. PERIOD 2 BUDGET MONITORING UPDATE 2023/24

- 8.1 Appendix 3 sets out details of the budget, actual expenditure to 31st May 2023 and projected outturn figures for 2023/24.
- 8.2 **Operating Expenditure for 2023/24 is projected to be £848,198 against a budget of £868,170 – a projected underspend of £19,972.**
- 8.3 The main projected expenditure variances are as follows: -
- Employees - £21,957 projected overspend due to the retention of an agency staff member
 - Premises - £35,178 projected underspend due to lower than anticipated costs on gas and electricity partly offset by increased NNDR costs
- 8.4 **Operating income for 2023/24 is projected to be £1,114,056 against a budget of £1,218,170 showing a projected deficit of income of £104,114.**
- 8.5 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.
- 8.6 **Investment costs identified to date are projected to be £37,000 across the following areas**
- £20,000 – CCTV System
 - £17,000 - Underground fibre link to main building
- 8.7 Summary position for 2023-24

	£
General reserves brought forward 1st April 2023	1,347,313
Projected Operating Surplus 2023/24	265,858
Interest earned 2023/24	20,000
Investment Costs	-37,000
Redistribution to Joint Authorities	-350,000
Projected General Reserves 31st March 2024	<u>1,246,171</u>

9. SUMMARY

- 9.1 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 2023.
- 9.2 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.

LOCAL GOVERNMENT ACT 1972

As amended by

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

LLWYDCOED CREMATORIUM JOINT COMMITTEE

27th June 2023

Report of the Treasurer to Llwydcoed Crematorium

LIST OF BACKGROUND PAPERS

Ref:	Contact Officer
Appendix 1 Draft Annual Return for the Year Ended 31st March 2023	Steve Preddy (01443 680644)
Appendix 2 Internal Audit Final Report	Steve Preddy (01443 680644)
Appendix 3 Period 2 Budget Monitoring Update 2023/24	Steve Preddy (01443 680644)

Accounting statements 2022-23 for:

Name of body: Llwydcoed Crematorium Joint Committee

	Year ending		Notes and guidance for compilers
	31 March 2022 (£)	31 March 2023 (£)	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	1,477,782	1,488,589	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	983,268	1,090,515	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	-234,186	-277,137	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	-738,275	-954,654	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	1,488,589	1,347,313	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors	102,593	100,773	Income and expenditure accounts only: Enter the value of debts owed to the body.
9. (+) Total cash and investments	1,394,669	1,252,592	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	-8,673	-6,052	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	1,488,589	1,347,313	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	1,667,839	1,561,477	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

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 2023, that:

	Agreed?		'YES' means that the Llywdcoed Crematorium Joint 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.

Additional disclosure notes*

The following information is provided to assist the reader to understand the accounting statements and/or the Annual Governance Statement

1.

2.

3.

* Include here any additional disclosures the Council considers necessary to aid the reader's understanding of the accounting statements and/or the annual governance statement.

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 2023.</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>RFO signature: </p>	<p>Minute ref:</p>
<p>Name: BARRIE DAVIES</p>	<p>Chair of meeting signature:</p>
<p>Date: 14 June 2023</p>	<p>Name:</p> <p>Date:</p>

Annual internal audit report to:

Name of body: Llwyrcoed 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 2023.

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. The crematorium has a track record of identifying and managing risk appropriately.
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 Treasurer's 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"/>	Llwyrcoed 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**	
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 Llwydcoed Crematorium Joint 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. Risk Register & Risk Management Arrangements	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Detailed internal audit report presented to body
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.

My detailed findings and recommendations which I draw to the attention of the Committee are included in my detailed report to the Committee dated 25th April 2023.

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 2021-22 and 2022-23. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: Andrew Wathan, Head of Regional Internal Audit Service
Signature of person who carried out the internal audit: <i>A P Wathan</i>
Date: 13 th June 2023

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Professional, Approachable, Independent

Internal Audit Final Report




LLWYDCOED CREMATORIUM RCT 2022/23

Report Issue Date	25th April 2023
Report Authors	Joanna Huxtable – Auditor Helen Harbord – Assistant Audit Manager
Report Distribution	Janet Lewis – Bereavement Services Manager (Full Report Distribution – Section 4)



**REGIONAL INTERNAL AUDIT SERVICE /
GWASANAETH ARCHWILIO MEWNOL RHANBARTHOL**



AUDIT OPINION	RECOMMENDATION SUMMARY	
	High Priority	0
	Medium Priority	3
	Low Priority	0
	Total	3

REASONABLE ASSURANCE

There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

STRENGTHS & AREAS FOR IMPROVEMENT

During the audit a number of strengths and areas of good practice were identified as follows:

- The charges relating to crematorium services at Llwydcoed are displayed on the Rhondda Cynon Taf County Borough Council (RCTCBC) website, with a link on the Merthyr Tydfil County Borough Council (MTCBC) website directing residents to the RCTCBC website.
- The Burial and Cremation Administration System (BACAS) is used to administer the day to day functions of the Service.
- Access to the system is password protected and passwords are not shared.
- Income in respect of services provided by the Crematorium is received, formally recorded and correctly appears in the Council’s accounts.
- A back up of the BACAS system is undertaken daily and remotely.
- Cremations are supported with the correct statutory documentation.
- Exhumations are supported with the correct statutory documentation.
- Plot ownership is recorded on the BACAS system.
- The maximum number of internments for each plot has not been exceeded.
- For the sample of Purchase Card expenditure examined, all purchases were in line with Procurement Card Guidelines and supported with valid tax invoices / receipts.

The following issues were identified during the audit which need to be addressed:

- The Risk Register has not been formulated in line with the Council's Risk Management Toolkit.
- The Financial Procedures document does not include all tasks associated with the administration at the Crematorium and needs to be enhanced.
- There is no independent review of the income records (which was also identified in the previous Internal Audit review).

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1. INTRODUCTION & BACKGROUND

An audit of Llwydcoed Crematorium was undertaken in accordance with the Internal Audit Plan for 2022/23.

This report sets out the findings of the audit and provides an opinion on the adequacy and effectiveness of internal control, governance and risk management arrangements in place. Where controls are not present or operating satisfactorily, recommendations have been made to allow Management to improve internal control, governance and risk management to ensure the achievement of objectives.

Llwydcoed Crematorium is run by Rhondda Cynon Taf County Borough Council under a joint agreement with Merthyr Tydfil County Borough Council.

There is a joint committee that oversees the operation of the Crematorium, the Llwydcoed Crematorium Joint Committee. The Committee is made up of Local Authority Councillors from Rhondda Cynon Taf and Merthyr Tydfil County Borough Councils, who are responsible for overseeing the financial and operational management of the Crematorium.

Rhondda Cynon Taf is the host Authority for the Joint Committee, and responsibility for this function lies with the Director of Public Health, Protection & Community Services who reports directly to the Chief Executive. The Service is delivered operationally by Bereavement Services and managed locally by Head of Leisure, Sports and Park Services.

2. OBJECTIVES & SCOPE OF THE AUDIT

The purpose of the audit is to provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Llwydcoed Crematorium.

Audit testing was undertaken in respect of financial year 2022/23, with fieldwork being conducted both at Llwydcoed Crematorium and also at Glyntaff Crematorium where the central administration team are based.

The internal control, governance and risk management arrangements were evaluated against the following audit objectives:

- To ensure there is a Risk Register in place at the crematorium to identify and manage risk appropriately.
- To ensure accurate and up to date records are maintained of all burials, graves and purchased plots in line with statutory obligations.
- To ensure all confidential data is retained securely, and electronic records / systems are backed up regularly with access restricted to authorised users only.
- Charges for Bereavement Services are consistent between Rhondda Cynon Taf and Merthyr Tydfil County Borough Councils, and all income due to the Crematorium is received, formally recorded, and banked in accordance with Council guidelines.
- The Purchase Card is being used in accordance with the guidance and procedures issued by the Procurement Service.

This annual review also informs the Annual Governance Statement and certification of the Small Bodies Return.

3. AUDIT APPROACH

Fieldwork took place following agreement of the audit objectives.

A draft report was prepared and provided to Management for review and comment with an opportunity given for discussion or clarification.

This final report incorporates Management comments together with a Management Action Plan for the implementation of recommendations.

Governance and Audit Committee will be advised of the outcome of the audit and may receive a copy of the Final Report.

Management will be contacted and asked to provide feedback on the status of each agreed recommendation, once the target date for implementation has been reached.

Any audits concluded with a no assurance or limited assurance opinion will be subject to a follow up audit.

4. DISTRIBUTION LIST

This final report will also be provided electronically to the following officers:

- Paul Mee – Chief Executive
- Barrie Davies – Deputy Chief Executive & Group Director – Finance, Digital & Frontline Services
- Louise Davies – Director of Public Health, Protection and Communities
- Keith Nicholls - Head of Leisure, Sport and Park Services
- Paul Griffiths – Service Director – Finance & Improvement Services

5. ACKNOWLEDGMENTS

A number of staff gave their time and co-operation during the course of this review. We would like to record our thanks to all of the individuals concerned.

The work undertaken in performing this audit has been conducted in conformance with the Public Sector Internal Audit Standards.

The findings and opinion contained within this report are based on sample testing undertaken. Absolute assurance regarding the internal control, governance and risk management arrangements cannot be provided given the limited time to undertake the audit. Responsibility for internal control, governance, risk management and the prevention and detection of fraud lies with Management and the organisation.

Any enquires regarding the disclosure or re-issue of this document to third parties should be sent to the Head of the Regional Internal Audit Service via cmthomas@valeofglamorgan.gov.uk.

6. FINDINGS & RECOMMENDATIONS

RISK REGISTER

Control Objective: To ensure there is a Risk Register in place at the crematorium to identify and manage risk appropriately.

Ref. & Priority	Finding / Weakness	Risk	Recommendation
<p>1.1 Medium</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Tudalen 32</p>	<p>Following issue of the 2021 Final Audit Report, Internal Audit recommended a Risk Register be formulated in order to identify and manage risks at the crematorium.</p> <p>Although a Risk Register has been established, with key risks identified, no acknowledgement has been made in respect of the crematorium's on-going arrangements for environmental impact, such as the regular emission testing undertaken to ensure that the cremators are working within the correct environmental parameters, and the Heat Exchanger in place to allow energy from the cremators to heat the Chapels.</p> <p>Furthermore, no acknowledgement has been given to the process of installing a generator following a weekend power cut caused by the road contractors on the heads of the valleys dualling project and that the crematorium has a "Priority Service" in place with the energy supplier to ensure power is restored within 4 hours of being lost.</p> <p>The Risk Register has also not been formulated in line with the Council's Risk Management Toolkit.</p>	<p>The Risk Register has not been formulated in line with the Council's Risk Management Toolkit noting impact / likelihood and the actions that have / are being taken (or are in place on an on-going basis) to address the crematorium's risks.</p>	<p>Management should ensure that the Risk Register already in place, be revised to also include the items listed within the finding and be formulated in line with the Council's Risk Management Toolkit.</p> <p>Once the new Risk Register has been completed, Management should ensure that it is presented to the Joint Committee for information purposes on a periodic basis to demonstrate that the risks associated with the crematorium are being managed.</p>

INCOME DUE TO THE CREMATORIUM

Control Objective: Charges for Bereavement Services are consistent between Rhondda Cynon Taf and Merthyr Tydfil County Borough Councils, and all income due to the Crematorium is received, formally recorded, and banked in accordance with Council guidelines.

Strengths: Audit testing established that all charges relating to crematorium services at Llwydcoed with effect from April 2022 were displayed on the Rhondda Cynon Taf County Borough Council (RCTCBC) website, with assurance provided by the Assistant Cemeteries Manager & Crematorium Supervisor that the website would be updated with the 2023 charges as soon as possible after the commencement of the 2023/24 financial year.

For all residents of Merthyr Tydfil County Borough Council (MTCBC), there is a link on the MTCBC website direct to the RCTCBC cremation information page ensuring that there is consistent charging between both County Borough Councils.

As at 27th March 2023, in excess of £1m had been collected in respect of the Crematorium for 2022/23, with the majority of income collected via a Sundry Debtor invoice, issued directly from the BACAS system. Invoices are generated in numerical order and contain full details of the services provided. It is acknowledged that the recommendations contained within the report for 2021/22 have been fully implemented in that the Council's VAT number and bank account details for BACS payment are now stated with each invoice issued.

For all income received directly at the crematorium, the Webpaystaff system is used. The system allows cash and cheque payments to be taken in person at Llwydcoed, as well as credit / debit card payments over the telephone. The system generates receipts which are issued directly to customers, with copies also retained on site. The Crematorium uses Loomis, the secure cash collection service, to assist with banking of cash and cheques on a fortnightly basis and whilst awaiting banking, all income is held in a secure safe, with access strictly limited to key personnel only. A review of the income records for a sample of transactions made between May 2022 and March 2023 identified all income recorded as received at Llwydcoed, had been banked, and appeared within the Council's accounts.

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Ref. & Priority	Finding / Weakness	Risk	Recommendation
<p>2.1 Medium</p>	<p>The Financial Procedures Document for the crematorium was reviewed and updated following receipt of the previous Audit report.</p> <p>Although the revised document includes some areas of administration, it does not fully define all system processes and staff responsibilities associated with Llwydcoed.</p> <p>Since the previous internal audit review, one Bereavement Services Officer has transferred to Glyntaff crematorium and although she is able to cover Llwydcoed, there may be times when both Bereavement Services Officers are not available.</p>	<p>Staff may be unclear of their roles and responsibilities, and this could impede day to day administration.</p> <p>Difficulty may also be experienced during periods of staff absences, as no formal record exists of the procedures to be followed. This is particularly relevant in view of the operational difficulties that could be experienced running a demand driven, statutory service with staff who may be unfamiliar with processes.</p>	<p>The Procedures Document should be enhanced to define system processes and individual staff responsibilities across all areas of the Crematorium's administration.</p> <p>Once completed, the procedures should be issued to all appropriate members of staff and a hard copy should also be held at Llwydcoed in the event of staff absence.</p>
<p>2.2 Medium</p>	<p>There is no evidence of a retrospective, periodic review of the income records, despite Management stating that this had been agreed and implemented in August 2022.</p>	<p>Errors / mistakes may not be identified in the absence of regular review.</p>	<p>A Senior Member of staff should undertake a periodic review of the income records to ensure that there are no anomalies / errors or misappropriation of income.</p> <p>Following each review, the records should be signed and dated as evidence of the independent check.</p>

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STATUTORY OBLIGATIONS

Control Objective: To ensure accurate and up to date records are maintained of all burials, graves and purchased graves.

Strengths: All cremation applications are supported by a full suite of statutory documentation such as Confirmatory Notice of Cremation, Application for Cremation, Medical Certificate and where necessary Coroners Reports.

There have been 3 exhumations since May 2022. For each exhumation, a Ministry of Justice Application Form had been completed and Licences for the removal of human remains had been obtained. The BACAS system had been updated as had the "Register of Graves & Grants of Exclusive Rights of Burial record". Following a recommendation made in the 2021/22 report, a decision was made to solely administer exhumations from Glyntaff Crematorium, all supporting documentation and registers for the exhumations were found to be held at Glyntaff.

The purchase of plots is recorded on the 'Register of Graves & Grants of Exclusive Rights of Burial' ledgers and on the BACAS system. 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. Sample Audit testing of 10 plots found there to be no more than 4 sets of remains buried in each plot.

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PURCHASE CARD

Control Objective: The Purchase Card is being used in accordance with the guidance and procedures issued by the Procurement Service.

Strengths: There is 1 Purchase Card in use at the crematorium, a Transaction Log is in place to record all expenditure and at the time of the audit review, was up to date with all recent purchases made. All purchases reviewed were made in line with the Procurement Card guidelines and were supported with valid tax invoices / receipts.

All purchases had been authorised on the Barclaycard system by the Bereavement Services Manager.

As per the Financial Procedures document, which was reviewed following the last Audit report, the Purchase Card is not shared between staff, and is held within the safe at Glyntaff Crematorium when not in use.

DATA SECURITY

Control Objective: To ensure there are robust controls of all confidential data, that is retained securely and electronic records / systems are backed up regularly with access restricted to authorised users only.

Strengths: The Burial and Cremation Administration System (BACAS) is used to administer the day to day functions of the Service, such as recording details of all cremations, burials, plot purchases, memorial purchases, and entries made in the book of remembrance.

Access to the system is via password, all staff have unique user ID's and passwords, passwords are not shared.

A back up of the system is undertaken daily and remotely.

The responsibility for storing the manual cremation registers and plot records lie with the central administrative team in Glyntaff Crematorium. The records room is secure and served with a fireproof door.

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7. MANAGEMENT ACTION PLAN

Report Ref & Priority	Recommendation	Agreed (Y/N)	Management Comments	Job Title of Officer Responsible	Date to be Implemented
<p>1.1 Medium</p>	<p>Management should ensure that the Risk Register already in place, be revised to also include the items stated above, and be formulated in line with the Council’s Risk Management Toolkit.</p> <p>Once the new Risk Register has been completed, Management should ensure that it is presented to the Joint Committee for information purposes on a periodic basis to demonstrate that the risks associated with the crematorium are being managed.</p>	<p>Yes</p>	<p>Recommendation noted.</p> <p>The Risk Register has now been drafted in line with the Risk Management Tool.</p> <p>The Risk Register will be presented to the Joint Committee at the next meeting (date to be set) during June 2023.</p>	<p>Bereavement Services Manager & Registrar</p>	<p>30th June 2023</p>

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Report Ref & Priority	Recommendation	Agreed (Y/N)	Management Comments	Job Title of Officer Responsible	Date to be Implemented
<p>2.1 Medium</p>	<p>The Procedures Document should be enhanced to define system processes and individual staff responsibilities across all areas of the Crematorium's administration.</p> <p>Once completed, the procedures should be issued to all appropriate members of staff and a hard copy should also be held at Llwydcoed in the event of staff absence.</p>	<p>Yes</p>	<p>A procedure review has been undertaken and new financial procedures will be circulated to staff.</p> <p>In the event of staff absence the ability to cover staff exists at Glyntaff. All service administration procedures are reflected at Glyntaff so role can be undertaken without additional training/instruction.</p> <p>In extreme circumstances all administration procedures for Llwydcoed can be performed at Glyntaff without relocating staff although this is not anticipated to be required as the majority of financial operations are already carried out at Glyntaff with services provided invoiced and payment by cheque can be receipted at either facility.</p>	<p>Bereavement Services Manager & Registrar</p>	<p>31st May 2023</p>
<p>2.2 Medium</p>	<p>A Senior Member of staff should undertake a periodic review of the income records to ensure that there are no anomalies / errors or misappropriation of income.</p> <p>Following each review, the records should be signed and dated as evidence of the independent check.</p>	<p>Yes</p>	<p>Recommendation noted.</p> <p>From 15th May 2023, the Team Leader will be based at Llwydcoed who will oversee and supervise.</p> <p>Duties will include the review of the income records on a monthly basis.</p>	<p>Team Leader</p>	<p>31st May 2023</p>

8. DEFINITIONS

AUDIT ASSURANCE CATEGORY CODE	
Substantial Assurance	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.
Reasonable Assurance	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited Assurance	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

RECOMMENDATION CATEGORISATION	
Risk may be viewed as the chance, or probability, one or more of the systems of governance, risk management or internal control being ineffective. It refers both to unwanted outcomes which might arise, and to the potential failure to realise desired results. The criticality of each recommendation is as follows:	
High Priority	Action that is considered imperative to ensure that the organisation is not exposed to high risks.
Medium Priority	Action that is considered necessary to avoid exposure to significant risks.
Low Priority	Action that is considered desirable and should result in enhanced control.

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2023-24					
	Budget £	Actual pr 1 to 2 £	Projected outturn £	Projected variance £	Comments
<u>OPERATING EXPENDITURE</u>					
<u>Employees</u>					
Admin salaries	66,240	10,153	67,402	1,162	
Technicians wages	100,500	10,244	97,696	-2,804	
Crematorium Operative	84,440	14,018	91,182	6,742	
Agency staff	6,100	2,491	22,957	16,857	
	257,280	36,906	279,237	21,957	
<u>Premises</u>					
Repair and Maintenance	46,010	4,153	46,010	0	
Gas	115,410	0	97,658	-17,752	
Electricity	76,330	2,819	51,307	-25,023	
Specialist Contractor (FT)	61,500	15,346	61,385	-115	
NNDR	39,630	0	47,342	7,712	
Water Charges	560	0	560	0	
Fixtures and Fittings	2,000	0	2,000	0	
Contractor Payments (skip charges)	4,590	0	4,590	0	
Cleaning Materials	650	0	650	0	
General Insurance	5,800	0	5,800	0	
	352,480	22,318	317,302	-35,178	
<u>Transport</u>					
Plant and Vehicles	1,000	0	1,000	0	
	1,000	0	1,000	0	
<u>Supplies and Services</u>					
Plaques and Memorials	16,200	2,361	14,163	-2,037	
Caskets and Urns	5,000	994	5,964	964	
Books of Remembrance	2,000	1,138	1,998	-2	
Computer Costs	1,000	0	1,000	0	
Protective Clothing	2,000	2,594	2,594	594	
Office expenses	9,200	5,819	3,500	-5,700	
Subscriptions	1,050	0	1,050	0	
Analyst's Fees	1,150	1,723	1,723	573	
Medical Expenses	29,000	0	29,000	0	
Other Hired Services	29,220	1,979	31,380	2,160	
Audit Fees	2,050	-2,254	2,254	204	
Training	1,750	0	1,750	0	
Other Miscellaneous Expenses	400	0	400	0	
Credit/Debit Card Transaction Charges	100	0	100	0	
Employers liability insurance	2,200	0	2,200	0	
	102,320	14,354	99,076	-3,244	
<u>Support costs</u>					
Central Support costs	155,090	0	151,583	-3,507	
	155,090	0	151,583	-3,507	
Total Operating Expenditure	868,170	73,578	848,198	-19,972	
<u>OPERATING INCOME</u>					
Caskets and Urns	-8,880	-63	-3,345	5,535	
Plaques and Memorials	-23,390	-3,266	-23,277	113	
Cremation Fees	-1,073,740	-75,050	-956,309	117,431	
Books of Remembrance	-2,520	-485	-2,520	0	
Burial Fees	-68,130	-6,326	-85,955	-17,825	
Exhumation Fees	-1,100	0	-1,100	0	
Chapel Use	-11,950	-2,085	-12,510	-560	
Memorial permits	-10,460	-1,840	-11,040	-580	
Media Service Fees	-18,000	-2,416	-18,000	0	

Total Operating Income	-1,218,170	-91,531	-1,114,056	104,114
Operating Surplus (-) / Loss (+)	-350,000	-17,953	-265,858	84,142
Interest on Investments/ Balances	-20,000	0	-20,000	0
Investment Costs	0		37,000	37,000
Payments to Joint Authorities	350,000	0	350,000	0
Net contribution to/from Reserves	-20,000	-17,953	101,142	121,142
General reserves B/F	-1,347,313		-1,347,313	0
Contributions to (-) / from Revenue (+)	-20,000	0	101,142	121,142
General reserves C/F	-1,367,313	0	-1,246,171	121,142