

Telephone: Port Talbot 01639 883570

MARGAM JOINT CREMATORIUM COMMITTEE

Constituent Authorities

**NEATH PORT TALBOT
COUNTY BOROUGH COUNCIL**



**BRIDGEND COUNTY
BOROUGH COUNCIL**

MARGAM CREMATORIUM

Clerk:

DAVID MICHAEL LLB (Hons.) Wales

SOLICITOR

Civic Centre, Port Talbot

Technical Officer:

**Gareth Nutt
The Quays
Brunel Way, Briton Ferry**

Medical Referee:

**M.H. Llewellyn
M.B., B.C.H., D.R.C.O.G
Mount Surgery, Taibach**

Treasurer:

**H.Jenkins IPFA
Civic Centre
Port Talbot**

MEETING OF THE MARGAM JOINT CREMATORIUM COMMITTEE

FRIDAY, 26 SEPTEMBER 2014

2.15 pm

ON SITE

PART 1

1. To receive any Declarations of Interest from Members
2. To receive the Minutes of the previous meeting of the Joint Committee held on the 18th July 2014 (*Pages 1 - 4*)

To receive the report of the Technical Officer

3. Seat Benches (*Pages 5 - 6*)

4. Training New Staff (*Pages 7 - 8*)

To receive the report of the Treasurer

5. 2013 14 Outturn Report and Annual Return (*Pages 9 - 20*)

To receive the report of the Superintendent and Registrar

6. Water Treatment - Sewerage Works
7. Cremations
8. FBCA Audit
9. Staff Training
10. Any urgent items at the discretion of the Chairman pursuant to Section 100B(4)(b) of the Local Government Act 1972
11. Access to Meetings - to resolve to exclude the public for the following item pursuant to Section 100A(4) & (5) of the Local Government Act 1972, and the relevant Exempt Paragraphs of Part 4 of Schedule 12A to the above Act.

PART 2

To receive the private report of the Technical Officer

12. Crematorium Equipment (Mercury Abatement Plant)
(Exempt Under Para 14) (*Pages 29 - 30*)

To receive the private report of the Treasurer

13. Insurance Claim Re Fire Damage
(Exempt Under Para 14) (*Pages 31 - 32*)

Joint Committee Membership:

Representing Neath Port Talbot County Borough Council:

Councillors: J.S.Evans, P.Greenaway, R.G.Jones, E.V.Latham and A.Taylor

Representing Bridgend County Borough Council

Councillors: Mrs.P.James and M.Reeves

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**MARGAM JOINT CREMATORIUM
COMMITTEE**

(Acting with Plenary Powers)

Members Present:

18th July, 2014

Representing Neath Port Talbot County Borough Council:

Councillors: E.V. Latham (Chairman), J.S. Evans, R.G.Jones and
A. Taylor

Representing Bridgend Borough Council:

Councillors: Mrs.P.James

Officers in Attendance: D.Michael, H.Jenkins, J.Flower, Mrs.A.Thomas,
M.Griffiths and G.Cirillo

1. **MINUTES OF THE PREVIOUS MEETING HELD ON 17TH
JANUARY 2014**

RESOLVED: that the Minutes of the above mentioned meetings be
confirmed as correct record of proceedings.

2. **APPOINTMENT OF VICE-CHAIRMAN**

RESOLVED: that Councillor Mrs. P. James representing Bridgend
Borough Council, be appointed Vice-Chairman to the
Margam Joint Crematorium Committee.

Report of the Superintendent and Registrar

3. **CREMATIONS**

Members received a report advising of the number of cremations
undertaken for the period from 1st April 2014 – 30th June 2014 as detailed
in the circulated report.

Members also noted that the Fuel Gas Treatment plant (Abatement) became operational on 9th June 2014 and since this date the amount of abated cremations that had taken place amounted to 94. Officers confirmed that CAMEO would be making charges to the Authority on the balance of 268 unabated cremations.

RESOLVED: that the report be noted.

Report of the Medical Referee

4. **APPLICATIONS FOR CREMATIONS**

The circulated report contained statistical details for the period 1st April 2014 to 30th June 2014, whereby there had been 362 applications for cremations received and following the appropriate scrutiny and investigation, authority had been granted for cremations to proceed.

Report of the Treasurer

5. **OUTTURN REPORT AND ANNUAL RETURN 2013/14**

Members received a report providing details of the Margam Crematorium Joint Committee Outturn position for 2013/14. The report also included the Annual Return required to comply with proper accounting practices.

The Director of Finance and Corporate Services updated the Committee regarding the fire at the Crematorium on the 12th July, 2014 when the Crematorium remained closed until 17th March, 2014. There was a meeting held in September 2013, revising the annual budget, and at that point the re-opening date was unknown. The revised budget indicated that there would be a net shortfall of £221,295. Members noted that the budget was again updated in January, 2014 where figures indicated that the net expenditure would be reduced to £146,221, less the use of existing reserves of £50,000, therefore the expected shortfall would then be £93,221. The actual budget shortfall for 2013/14 amounted to £36,173 and this has been funded by additional contributions from the constituent Authorities, to be refunded in 2014/15. The Committee was also advised that an update on the Insurance claim regarding the fire would be provided at the next meeting.

Members noted the full details of the pre-audited Final Accounts as attached at Appendices 1 and 2 of the circulated report.

- RESOLVED:**
- (a) that the Outturn report for 2013/14 as detailed in the circulated report, be approved.
 - (b) that the Annual Return as attached to Appendix 3 of the circulated report, prior to Audit Certificate for the year ended 31st March 2014, be approved and signed by the Chair of the Committee.
 - (c) that the Annual Governance Statement as attached to Appendix 3 of the circulated report be approved.
 - (d) that the Wales Audit Office be notified that the outstanding material issue affecting the Margam Crematorium's financial position relates to the Insurance claim regarding the Fire Damage.

6. **ACCESS TO MEETINGS**

- RESOLVED:** that pursuant to Section 100A(4) and (5) of the Local Government Act 1972, the public be excluded for the following items of business which involved the likely disclosure of exempt information as defined in Paragraphs 12, 13 and 14 of Part 4 of Schedule 12A to the above Act.

Private Report of the Technical Officer

7. **CREMATORIUM EQUIPMENT**

Members were provided with an an update report on the Installation of Cremators and Abatement Plant by Officers as detailed in the private circulated report.

- RESOLVED:** that the report be noted

Private Report of the Superintendent and Registrar

8. **PERSONNEL MATTERS**

Members received a brief update on staffing matters at the Crematorium, as detailed in the private circulated report.

RESOLVED: that the report be noted

9. **CHAIRMAN'S NOTE OF THANKS**

On behalf of all those present, the Chairman thanked Mr. J.S. Flower for his work with the Committee and wished him well on his imminent retirement.

CHAIRMAN

MARGAM CREMATORIUM JOINT COMMITTEE

REPORT OF THE TECHNICAL OFFICER

26TH SEPTEMBER 2014

SECTION A – MATTER FOR DECISION

WARDS AFFECTED: ALL

ITEM 1

SEAT BENCHES

1. **Purpose of Report**

To receive Committee's approval to accept five to six donated seat benches every year as identified below.

2. **Background**

New Members may not be aware that the Margam Joint Crematorium Committee (prior to 2008) decided not to accept any more seat benches donated by the public in memory of loved ones. A donor would pay the total cash of the seat bench and some donors even paid for the concrete plinth. The reason for the Committee's decision was due to the increased number of requests from the public and the lack of space to accommodate everyone.

Nearly six years ago this decision was made and I now request the Committee reconsider their decision to allow members of the public to pay for the total cost of a new granite seat bench, excavation, concrete plinth and installation which is approximately £1,700 (total cost).

The seat bench is free of maintenance and would replace the wooden benches which are no longer safe or cost effective to maintain; also seat benches could be introduced into the new area of the Garden of Remembrance. (Old memorial plaques will be placed in the centre of the top section of repaired benches [less than 15 years old] and any plaques over this period will be kept in the crematorium for a period of 12 months for the relatives to claim back).

Careful consideration should be given by the Superintendent to discuss the requirements with the deceased's family with regards to the Authority's materials, installation specification and other health and safety issues surrounding visitors to the grounds of the Crematorium.

3. Recommendation

I seek Committee's approval to accept five to six seat benches per year on the basis of "first come, first served" and at the discretion of the Clerk and the Superintendent of the Margam Crematorium.

4. List of Background Papers

None.

5. Wards Affected

All

6. Financial Implications

None.

7. Officer Contact

Mr Sadegh Khaghanian, Assistant Manager Facilities
Tel: 01639 686997
Email: s.khaghanian@npt.gov.uk

MARGAM CREMATORIUM JOINT COMMITTEE

REPORT OF THE TECHNICAL OFFICER

26TH SEPTEMBER 2014

SECTION A – MATTER FOR DECISION

WARDS AFFECTED: ALL

ITEM 2

TRAINING NEW STAFF

1. **Purpose of Report**

To secure fully trained cremator operators.

2. **Background**

It is good practice to train at least two members of NPTCBC staff to familiarise themselves with the new cremators and train them to become fully licenced cremator operators. In emergency situations this would assist current staff, particularly out of hours and if there should be an epidemic. The new operators would also be given the sum of £150 per year provided they attend two-day refresher training or operate twelve cremations each year.

3. **Recommendation**

I seek Committee's approval to instigate the training and payment for two additional licenced cremator operators as outlined.

4. **List of Background Papers**

None.

5. **Wards Affected**

All

6. Financial Implications

None.

7. Officer Contact

Mr Sadegh Khaghanian, Assistant Manager Facilities

Tel: 01639 686997

Email: s.khaghanian@npt.gov.uk

MARGAM JOINT CREMATORIUM COMMITTEE

REPORT OF THE TREASURER

26TH SEPTEMBER 2014

SECTION A – MATTER FOR DECISION

WARDS AFFECTED: ALL

ITEM 1

2013/14 OUTTURN REPORT AND ANNUAL RETURN

1. Purpose of Report

- 1.1 This report provides an update to Members of Margam Crematorium Joint Committee's Annual Return, which is required to comply with proper accounting practices.

2. Events after the reporting period

- 2.1 Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Statement of Accounts is authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the end of the reporting period - the Statement of Accounts is adjusted to reflect such events.
- those that are indicative of conditions that arose after the reporting period – the Statement of Accounts is not adjusted to reflect such events, but where a category of events would have a material effect, disclosure is made in the notes of the nature of the events and their estimated financial effect.

- 2.2 There are no post Balance Sheet events to report for this financial year.

3. External Audit

- 3.1 Following the annual audit exercise undertaken by the Wales Audit Office, there are no amendments to the financial statements and annual return presented to Committee on the 18th July 2014.

- 3.2 Members will note the Auditors opinion as set out in Appendix 2 of this report which states that:

“It is our intention to issue an unqualified certificate and report and there are no other matters which we wish to draw to the attention of the Joint Committee”.

- 3.3 The Annual Return is included as Appendix 1, with the full Audit report included in Appendix 2.

4. Recommendations

4.1 It is recommended that:

- The External Auditors Report on the Annual Report is accepted by the Committee.
- The Treasurer and Chairman be authorised to complete the certification and approval following the Audit.

Appendices

Appendix 1 - Annual Return

Appendix 2 - External Auditors Report on the Annual Return

List of Background Papers

Margam Crematorium Financial Records.

Wards Affected

All

Officer Contact:

Mr Hywel Jenkins – Director of Finance & Corporate Services

Telephone: 01639 763251

E-mail: h.jenkins@npt.gov.uk

Mrs Anne Thomas – Accountant – Technical

Telephone: 01639 763604

E-mail: a.dixon@npt.gov.uk

Local Councils in Wales

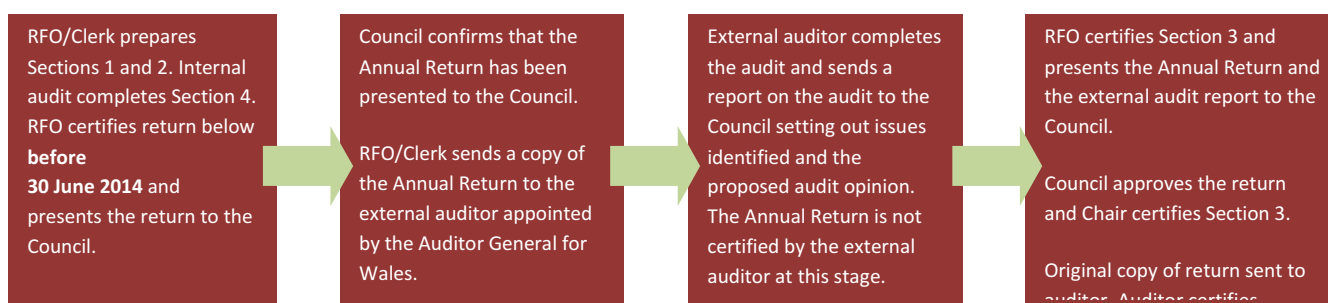
Annual Return for the Year Ended

31 March 2014

Local councils in Wales (town councils and community councils) and their joint committees may complete an Annual Return summarising their annual activities at the completion of each financial year. **Please complete all sections highlighted in green.** Incomplete or incorrect returns may require additional external audit work and incur additional costs.

Further guidance is included in Section 5 and in the One Voice Wales/SLCC Guidance publication *Governance and accountability for local councils in Wales – A Practitioners' Guide (2011)* (the Practitioners' Guide). Section 2 includes references to where the Guide has further information.

The accounts and audit arrangements follow the process as set out below. **The Responsible Financial Officer (RFO) MUST sign the certificate on this page before 30 June.** Note the earlier dates for this year. Councils are requested to complete the confirmation below before the Clerk submits a copy of the Annual Return to the auditor. The RFO will certify Section 3 and the Council will approve the Annual Return and sign Section 3 at the conclusion of the audit following receipt of the external auditor's report.



Responsible Financial Officer Certificate

Certificate under Regulation 8B (1) and 8B(2) Accounts and Audit (Wales) Regulations 2005 (as amended)

I certify that the accounting statements contained in Section 1 of this Annual Return present fairly the financial position of the Council, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2014.

Certification prior to audit:

Signature:



Date: 19th June 2014

Council confirmation prior to audit

The Annual Return for Council for the year ended

Margam Crematorium Joint Committee

18th July, 2014

Section 1: Following certification by the RFO, the accounting statements in Section 1 were presented to the Council.

Section 2: The Annual Governance Statement has been presented to the Council. To the best of our knowledge and belief, and subject to your audit findings, the responses to each statement of assurance in Section 2 are accurate, complete and represent the Council's final responses.

Signed by Chair:



Name: Edward Latham

Date: 18th July 2014

Signed by Clerk:



Name: David Michael

Date: 18th July 2014

Please send a copy of the Annual Return, together with any additional information requested, to your appointed external auditor. Unless requested, please **do not** send any original financial records to the external auditor.

Audited and certified returns are sent back to the Council for publication or display of Sections 1, 2 and 3.

Appendix 1

Section 1 – Accounting statements for

Margam Crematorium Joint Committee

	Year ending		Notes and guidance for compilers
	31 March 2013 £	31 March 2014 £	
			Please round all figures to nearest £. Do not leave any boxes blank and report £0 or nil balances. All figures must agree to the Council's underlying financial records for the relevant year.
1. Balances brought forward	777,035	57,711	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 and/or levy	+3,000	+39,173	Total amount of local tax and/or levy received or receivable in the year including funding from a sponsoring body.
3. (+) Total other receipts	+679,569	+279,585	Total income or receipts recorded in the cashbook minus the precept. Includes support, discretionary and revenue grants.
4. (-) Staff costs	-170,952	-164,807	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.
5. (-) Loan interest/capital repayments	-11,459	-15,872	Total expenditure or payments of capital and interest made during the year on the Council's borrowing (if any).
6. (-) Total other payments	-1,219,482	-187,401	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	57,711	8,389	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
8. (+) Debtors and stock balances	+2,267	+36,175	Income and expenditure accounts only: Enter the value of debts owed to and stock balances held at the year-end.
9. (+) Total cash and investments	+76,474	-7,463	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	-21,030	-20,323	Income and expenditure accounts only: Enter the value of monies owed by the Council (except borrowing) at the year-end.
11. (=) Balances carried forward	57,711	8,389	Total balances should equal Line 7 above: Enter the total of (8+9–10).
12. Total fixed assets and long-term assets	0	0	The recorded current book value at 31 March of all fixed assets owned by the Council and any other long-term assets – eg, loans to third parties, other investments to be held for the long term ie, more than 12 months.
13. Total borrowing	126,522	139,225	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
14. Trust funds disclosure note	YES/NO N/A	YES/NO N/A	The Council acts as sole trustee for and is responsible for managing (a) trust fund(s)/assets (readers should note that the figures above do not include any trust transactions).

Appendix 1

Section 2 – 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 Committee's accounting statements for the year ended 31 March 2014 that:

	Agreed – Yes or No*	'YES' means that the Council:	PG Chap.
1. We have approved the accounting statements which have been prepared in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2005 (as amended) and proper practices.	YES / NO	Prepared its accounting statements in the way prescribed by law.	6, 12
2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	YES / NO	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7
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 Council to conduct its business or on its finances.	YES / NO	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
4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2005 (as amended).	YES / NO	Has given all persons interested the opportunity to inspect and ask questions about the Council's accounts.	6, 23
5. We have carried out an assessment of the risks facing the Council and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	YES / NO	Considered the financial and other risks it faces in the operation of the Council and has dealt with them properly.	6, 9
6. We have maintained an adequate and effective system of internal audit of the Council's accounting records and control systems throughout the year and have received a report from the internal auditor.	YES / NO	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 Council.	6, 8
7. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	YES / NO	Has responded to matters brought to its attention by internal and external audit.	6, 8, 23
8. 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 Council and, where appropriate, have included them on the accounting statements.	YES / NO	Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6
9. Trust funds – in our capacity as trustee we have: Discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit.	YES / NO N/A	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	3, 6

* 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.

Appendix 1

Section 3 – Certification and approval

Committee approval and certification following the audit

The Committee is responsible for the preparation of the accounting statements in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2005 (as amended) and for the preparation of an Annual Return which:

- summarises the Committee's accounting records for the year ended 31 March 2014; and
- confirms and provides assurance on those matters that are important to the external auditor's responsibilities.

Certification by the RFO

Certificate under Regulation 8 Accounts and Audit (Wales) Regulations 2005 (Regulation 8B (1), 8B (2) and 8B(3))

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 2014.

RFO signature: _____

Name: _____

Date: _____

Approval by the Committee

Approval of accounting statements under Regulation 9 (3) Accounts and Audit (Wales) Regulations 2005 (as amended) and the Annual Governance Statement

I confirm that these accounting statements and Annual Governance Statement were approved by the Committee under minute reference:

MINUTE REFERENCE - _____

Chair signature: _____

Name: _____

Date: _____

External Audit Certificate

The external auditor conducts the audit in accordance with guidance issued by the Auditor General for Wales. On the basis of their review of the Annual Return and supporting information, they report whether any matters that come to their attention give cause for concern that relevant legislation and regulatory requirements have not been met.

We certify that we have completed the audit of the Annual Return for the year ended 31 March 2014 of:

Margam Crematorium Joint Committee

External auditor's report

On the basis of our review, in our opinion, the information contained in the Annual Return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Proposed audit certificate and opinion

It is our intention to issue an unqualified certificate and report and there are no other matters which we wish to draw to the attention of the Joint Committee

Qualification issues

There are no issues in respect of which we propose to issue a qualified audit opinion on the Annual Return for the year ended 31 March 2014

Other matters not affecting our opinion

There are no other matters not affecting our opinion that we wish to draw to the attention of the Joint Committee

Misstatements in the Statement of Accounts

There were no misstatements found in Section 1: the Statement of Accounts.

These matters along with other matters not affecting our opinion which we draw to the attention of the Joint Committee are included in our report to the committee dated 12th September 2014.

External auditor's signature:

External auditor's name:

Date:

Appendix 1

Section 4 – Annual internal audit report to

Margam Crematorium Joint Committee

The Council'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 2014.

The internal audit has been carried out in accordance with the Council'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 Council.

	Agreed? Yes/No*/Not covered**
A Appropriate books of account have been properly kept throughout the year.	YES/NO/N/A/ NOT COVERED
B The Council's financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	YES/NO/N/A/ NOT COVERED
C The Council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	YES/NO/N/A/ NOT COVERED
D The annual precept requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	YES/NO/N/A/ NOT COVERED
E Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	YES/NO/N/A/ NOT COVERED
F Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	YES/NO/N/A/ NOT COVERED
G Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.	YES/NO/N/A/ NOT COVERED
H Asset and investment registers were complete and accurate, and properly maintained.	YES/NO/N/A/ NOT COVERED
I Periodic and year-end bank account reconciliations were properly carried out.	YES/NO/N/A/ NOT COVERED
J 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.	YES/NO/N/A/ NOT COVERED
K Trust funds (including charitable trusts). The Council has met its responsibilities as a trustee.	YES/NO/N/A/ NOT COVERED


For any risk areas identified by the Council (list any other risk areas below or on separate sheets if needed) adequate controls existed:

The Crematorium accounts are audited on a rolling basis every five years and were last audited in 2010/11. This is considered as a low risk area and only minor recommendations arose from this audit. Items A, B, F, G and I are included within the Neath Port Talbot Council audit plan and undertaken on an annual basis.

Name of person who carried out the internal audit:

Anne-Marie O'Donnell

Signature of person who carried out the internal audit:



Date:

19th June 2014

* 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.

Section 5 – Guidance notes on completing the 2014 Annual Return

- For guidance please read the Practitioners' Guide (*Governance and accountability for local councils: A Practitioners' Guide 2011 (Wales)*) – available from One Voice Wales and SLCC. It contains everything you need for the financial year-end and the statutory audit.
- The Wales Audit Office Good Practice Exchange (www.wao.gov.uk/2594.asp) provides further information on the accounts and audit process along with guidance on governance matters.**
- Please make sure that Sections 1, 2 and 4 are completed (ie, no empty green boxes) by the appropriate person and the certificates on page 1 are properly signed and dated. Avoid making any amendments to the completed return. If this is unavoidable, cross out the incorrect entries, make sure the amendments are properly initialled and an explanation for them is provided to the 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.
- Use the checklist provided below. Use a second pair of eyes, perhaps your internal auditor or the Chair, to review your Annual Return for completeness before sending a copy to the auditor.
- Make sure that the copy of the bank reconciliation you send to your auditor with the copy 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. If your council holds any investments, please note their value on the bank reconciliation. The auditor should also be able to agree your bank reconciliation to Line 9 in Section 1. More help on bank reconciliation is available in the Practitioners' Guide*.
- Please **explain fully** any significant variances in the accounting statements. The auditor wants to know that **you** understand the reasons for the change. Please include a relevant and quantified analysis as shown in the Practitioners' Guide examples and not just a copy of your detailed accounts.
- Please do not send the auditor any information that you are not specifically asked for. Doing so is not helpful. Please ensure that you enclose all the information that the auditor has asked for. If the auditor has to review unsolicited information, repeat a request for information, receives an incomplete bank reconciliation or explanation of variances this may incur additional costs for which the auditor is entitled to charge additional fees.
- Please make sure that Section 1 adds up! Also please ensure that the balance carried forward from the previous year (Line 7 of 2010) equals the balance brought forward in the current year (Line 1 of 2014).
- Do not complete the External Audit Certificate in Section 3.** The external auditor completes this after the Council approves the Annual Return following receipt of the external auditor's matters arising report.
- 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 to the Council.

Completion checklist – 'No' answers mean that you may not have met requirements		Done?
Initial submission to the external auditor		
Accounts	Has the RFO certified the front page (Regulation 8B (1) and 8B (2)(a)) no later than 30 June 2014?	YES/ NO
	Do the papers to be sent to the external auditor include an explanation of significant variations from last year to this year?	YES/ NO
	Does the bank reconciliation as at 31 March 2014 agree to Line 9?	YES/ NO
All sections	Have all green boxes in Sections 1 and 2 been completed and explanations provided where needed?	YES/ NO
	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.	YES/ NO
Final submission to the external auditor after receipt of external auditor's report on matters arising		
Accounts	Has the RFO certified Section 3 (Regulation 8B (2)(b)) before the Committee approves the Annual Return?	YES/ NO
Audit report	Has the Committee received and considered the external audit report before approving the Annual Return?	YES/ NO
Approval	Has the Chair signed and dated Section 3 in time to allow the auditor to certify Section 3 and return to the Committee no later than 30 September 2013?	YES/ NO



Dear Committee Members

Reference MJC

Date 12 September
2014

**Margam Joint Crematorium Annual Return for the year ended 31
March 2014**

Pages 1 of 2

The Appointed Auditor is responsible for providing an opinion:

- on whether the information contained in the Joint Committee's Annual Return for the year ended 31 March 2014 is in accordance with the Auditor General for Wales' requirements; and
- that no matters have come to the Auditor's attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

We received the draft Annual Return for the financial year ended 31 March 2014 in line with the agreed deadline, and have now substantially completed our audit work. There are no issues arising which we believe you should consider prior to approval Joint Committee's Annual Return in accordance with the Accounts and Audit (Wales) Regulations 2005 (as amended) (the Regulations).

Proposed audit certificate and opinion

It is our intention to issue:

- an unqualified certificate and report and there are no other matters which we wish to draw to the attention of the Joint Committee

Qualification issues

There are no issues in respect of which we propose to issue a qualified audit opinion on the Annual Return for the year ended 31 March 2014

Other matters not affecting our opinion

There are no other matters not affecting our opinion that we wish to draw the attention of the Joint Committee

Misstatements in the Statement of Accounts

There were no misstatements found in Section 1: the Statement of Accounts.

Approving the Annual Return

The Responsible Financial Officer should now certify "Section 3 and present the Annual return and this letter to the Joint Committee

The Joint Committee should then approve the Annual Return and the Chair of the meeting approving the Annual Return should sign section 3. Once the Annual Return has been approved, it should be returned to the Auditor. Once we have received the Annual Return from you, we will complete Section 3.

Yours sincerely

Richard Harries

Engagement Lead

Richard Harries

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MARGAM CREMATORIUM JOINT COMMITTEE

REPORT OF THE SUPERINTENDANT AND REGISTRAR

26TH SEPTEMBER 2014

SECTION A – MATTER FOR DECISION

WARDS AFFECTED: ALL

ITEM 1

1. Water Treatment/Sewerage Works

1.1. Purpose of the Report

To seek Members' approval for the planting of ever-green trees/shrubs to screen the water treatment/sewerage works.

1.2. Background

1.2.1. I have been aware for some time that the water treatment/sewerage works is on view to the general public. This structure is unsightly. With more and more applications being received for kerb stones in the Memorial Garden I feel it is only a matter of time before some comment is received by a member of the public. The cheapest and most effective way of camouflaging this would be to plant ever-green trees/shrubs along one side. The cost of the trees range from £5 - £10 per tree. This can be carried out within budget.

1.2.2. It is envisaged that 15 – 20 trees will be sufficient to hide the works and agreement is therefore sought to proceed with this camouflage.

1.3. Recommendation

That planting be undertaken to screen the water treatment/sewerage works.

1.4. Reason for proposed decision

To screen the unsightly water treatment/sewerage works from the view of the general public.

1.5. List of Background Papers

None

1.6. **Wards Affected**

All

1.7. **Officer Contact**

Mr. C. Phillips– Superintendent & Registrar

Tel. No. 01639 883570

e-mail : c.phillips1@npt.gov.uk

MARGAM CREMATORIUM JOINT COMMITTEE

REPORT OF THE TECHNICAL OFFICER

26TH SEPTEMBER 2014

SECTION B – MATTER FOR INFORMATION

WARDS AFFECTED: ALL

4. **Cremations**

4.1. **Purpose of the Report**

To inform Members of the number of cremations carried out during July and August.

4.2. **Background**

4.2.1. During July & August a total of 199 applications were received and following completion of the crematory works we have also received, during September, two applications for Saturday funerals.

4.2.2. We continue to be supported by the Funeral Directors and following this meeting I will be writing to each firm thanking them for their support and patience over the last two years and confirming that we are now fully operational.

4.2.3. I also intend holding a Funeral Director/Clergy meeting, on a date yet to be decided, when they will be given a tour of the refurbished crematory and then be encouraged to participate in a general discussion regarding daily working practices with a view to improving the service we provide to the general public.

4.3. **List of Background Papers**

None

4.4. **Wards Affected**

All

4.5. **Officer Contact**

Mr. C. Phillips– Superintendent & Registrar
Tel. No. 01639 883570
e-mail : c.phillips1@npt.gov.uk

MARGAM CREMATORIUM JOINT COMMITTEE

REPORT OF THE TECHNICAL OFFICER

26TH SEPTEMBER 2014

SECTION B – MATTER FOR INFORMATION

WARDS AFFECTED: ALL

2. FBCA Audit.

2.1. Purpose of the Report

To inform Members of the outcome of an audit undertaken at the Crematorium by the Federation of Burial & Cremation Authorities.

2.2. Background

2.2.1. The Cremation (England & Wales) Regulations 2008 require every crematorium to be open to inspection by representatives of the Secretary of State at any reasonable time. On 10th September 2014 an audit was undertaken by three members of the Federation of Burial & Cremation Authorities Executive Committee. The members, who included the President, the secretary and a Technical Officer, arrived at 9:35 am, were welcomed by the Superintendent and provided with light refreshments.

2.2.2. An oral presentation was given by Michael Griffiths, Project Manager, and this provided an insight into our experiences of the last two years and where we are today. A general discussion followed between all those present which also included the Joint Crematorium Committee Chairman and Accountant.

2.2.3. Following this the party was given a tour around the buildings and grounds.

2.2.4. A good deal of the audit was carried out by face to face conversation with staff and various documents, such as Risk Assessments, Environmental Permit, Crematory Log Book, Cremation Register etc were examined. Working practices within the office and crematory were also observed.

2.2.5. The Audit ended about 12:45pm. A report will be produced by the FBCA secretary and submitted to the Clerk in due course. This will subsequently

be presented to members at the following meeting. Whilst there is no indication of what would be placed in the report, many favourable comments were received by members of staff during the course of the visit.

2.3. **List of Background Papers**

None

2.4. **Wards Affected**

All

2.5. **Officer Contact**

Mr. C. Phillips– Superintendent & Registrar
Tel. No. 01639 883570
e-mail : c.phillips1@npt.gov.uk

MARGAM CREMATORIUM JOINT COMMITTEE

REPORT OF THE TECHNICAL OFFICER

26TH SEPTEMBER 2014

SECTION B – MATTER FOR INFORMATION

WARDS AFFECTED: ALL

3. Staff Training

3.1. Purpose of the Report

To inform Members that recently appointed members of staff are now qualified cremator operators.

3.2. Background

3.2.1. I am pleased to inform Members that the two most recently appointed members of staff have been examined by an FBCA Examiner and both are now qualified Cremator Operators.

3.2.2. I understand that it is the first time since Margam Crematorium opened in 1969 that all full time members of staff hold the Certificate of Proficiency in the Practical & Ethical Operation of Cremation Equipment.

3.2.3. Two members of staff have also agreed to attend First Aid training courses in the near future.

3.3. List of Background Papers

None

3.4. Wards Affected

All

3.5. Officer Contact

Mr. C. Phillips– Superintendent & Registrar

Tel. No. 01639 883570

e-mail : c.phillips1@npt.gov.uk

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