

# **MARGAM CREMATORIUM JOINT COMMITTEE**

**2<sup>nd</sup> June 2023**

## **REPORT OF THE TREASURER – HUW JONES**

### **MATTER FOR DECISION**

### **WARDS AFFECTED - ALL**

### **OUTTURN REPORT AND ANNUAL RETURN 2022/23**

#### **1. Purpose of Report**

- 1.1 This report provides details of the Margam Crematorium Joint Committee Outturn position for 2022/23. It also includes the Annual Return required to comply with proper accounting practices.

#### **2. Outturn Report 2022/23**

- 2.1 This Outturn Report provides details of the variances in service levels and income and expenditure since this Committee approved the revised budget on the 17<sup>th</sup> February 2023. Members will note that there were 1,639 paid services provided in 2022/23. This is 139 services more than the 1,500 budgeted for in February.
- 2.2 In summary, the actual position shows that the net amount available to transfer to the reserves is £116,252 more than anticipated at revised budget, made up from a reduction in expenditure of £41,334 and an increase in income of £74,918.
- 2.3 Full details of each variance to the revised budget is shown in Appendix 1, with the main variances between the Revised Budget and the Actual position further explained as follows:

## **Expenditure**

### **Repair & Maintenance – Buildings +£508**

There was an overspend on repair and maintenance at the Crematorium, which is due to an increase in the anticipated demand for maintenance work.

### **Maintenance Cremators +£1,298**

The maintenance contract allows for 1,450 cremations a year before we incur an additional charge per cremation. As the actual total cremation figures exceeded the original and revised budget estimate of 1,500 there have been additional costs incurred.

### **Gas & Electricity -£3,514, -£2,755**

There was a decrease in the anticipated cost of gas and electricity for the financial year.

### **Printing & Stationery +£579**

This represents an increase in the anticipated printing and stationery costs during the financial year.

### **IT Equipment & website +£2,142**

There has been an IT equipment upgrade at the Crematorium, laptops, headsets, docking stations and additional monitors were provided which cost more than anticipated at revised budget.

### **Medical Referees +£1,152**

There was an increase in medical referee expenditure in line with the increased number of cremations this financial year.

### **Multi-media System +£2,701**

The multi-media system expenditure has increased this financial year the additional media services costs are offset by increased income received from this service.

### **Memorials & Benches -£500**

Memorials and benches expenditure has decreased this financial year, this is also reflected in a decrease in memorial income.

### **Provision for Capital works -£41,220**

The schedule below analyses the capital works undertaken during 2022/23.

<b>Capital Works</b>	<b>Revised Estimate</b>	<b>Actual</b>	<b>Variance</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Organ replacement	22,000	22,092	+92
Other capital works & contingency	78,000	36,688	-41,312
	<b>100,000</b>	<b>58,780</b>	<b>-41,220</b>

### **Income**

#### **Cremation Fees +£68,910**

The revised budget estimated that there would be 1,500 paid cremations during the year, but the actual number provided in-year was 1,639. This included 28 cremations for those under the age of 17 for which no cremation fee was payable.

#### **Palm Sunday and Bulb donations £0 and +£35**

These are voluntary donations made by the public to the Crematorium in relation to Palm Sunday and Bulbs. The donations received contribute to any expenditure in relation to the service during the financial year, with any surplus or deficit transferred to the reserve at year end.

#### **Media Services income +£4,148**

The additional services offered to the public from the media system have been very popular. This includes streaming funeral services all over the world, service recordings, music and visual tributes. The demand for these additional services is increasing, resulting in more income than anticipated at revised budget.

#### **Memorials -£2,340**

The income for memorials is difficult to predict, as it is demand led. This year, we have seen a reduction in the expenditure and income for memorials and benches.

**Miscellaneous income +£2,490**

Income for certificates of cremation, window vases, extra time in chapel and witness burials has increased this financial year in line with the increased number of cremations.

**Investment income +£1,286**

All the Crematorium's income and expenditure is transacted via Neath Port Talbot Council and interest paid on the net funds held for the Crematorium. The amount of interest due at the financial year end was higher than anticipated at original and revised budget.

**CAMEO +£72**

The Crematoria Abatement of Mercury Emissions organisation (CAMEO) operates a trading pool that receives contributions from those crematoria that have not installed abatement equipment. This fee, less any administrative charges, is then redistributed to the crematoria that have installed abatement equipment.

This sum is based on the net surplus tradable mercury abatement of cremations for the period of 1<sup>st</sup> January 2021 to 31<sup>st</sup> December 2021. The Crematorium had surplus cremations which generated income of £3,872. The level of any future income cannot be predicted with any accuracy, as the funds to be distributed are dependent on the demand from crematoria for tradable mercury abated cremations.

### 3. Reserve Position

- 3.1 The contributions to and from reserve were £116,252 more than anticipated, resulting in the closing position for reserves shown below:

	<b>Balance at 31st March 2022</b>	<b>Transfers to/from Reserve</b>	<b>Balance at 31st March 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
General Reserve	Cr 871,779	Cr 135,526	Cr 1,007,305
Cremator Renewals	Cr 700,000	Cr 100,000	Cr 800,000
Memorial Bulb Account	Cr 6,634	Dr 934	Cr 5,700
Palm Sunday Fund	Cr 4,434	0	Cr 4,434
	<b>Cr 1,582,847</b>	<b>Cr 234,592</b>	<b>Cr 1,817,439</b>

### 4. Annual Report for the Year Ended 31<sup>st</sup> March 2023

- 4.1 The Accounts and Audit (Wales) Regulations 2014 allow for small relevant bodies with gross income or expenditure (whichever is greater) of no more than £2.5M to complete an Annual Return for audit purposes. This summarises the annual activities at the year-end of each financial year.
- 4.2 The Local Councils in Wales Annual Return will be used by Wales Audit Office for scrutiny and audit. The draft Annual Return, which incorporates the Annual Governance Statement, is included at Appendix 3. In line with the requirements of the Accounts and Audit Regulations, Members should note that as the responsible financial officer I signed the Annual Return on the 9<sup>th</sup> May 2023, prior to the 31<sup>st</sup> May deadline. A copy of this report and Annual Return has been provided to the Wales Audit Office for their attention and a formal copy also signed by the Chair will be forwarded after the Committee meeting.

4.3 The Accounts and Audit (Wales) (Amendment) Regulations 2018 mean that the date for signing and auditing the accounts will come forward in future years, as follows:

<b>Year</b>	<b>Accounts drafted</b>	<b>Accounts audited</b>
2019/20	15 <sup>th</sup> June 2020	15 <sup>th</sup> September 2020
2020/21	31 <sup>st</sup> May 2021	31 <sup>st</sup> July 2021
Annually thereafter	31 <sup>st</sup> May	31 <sup>st</sup> July

## **5. External Audit**

5.1 Any material changes resulting from the examination of the Annual Return by the External Auditor will be reported back to this Committee for consideration prior to signing off the final version of the Annual Return before the deadline. Members should note that if the External Auditor does not identify any material changes there will be no need for the accounts to be represented to the Joint Committee and then re-signed by the Chair.

## **6. Recommendations**

6.1 It is recommended that Members:

- Approve the Outturn report for 2022/23.
- The Annual Return, prior to external audit certification, for the year ended 31<sup>st</sup> March 2023, be approved and signed by the Chairman of this Committee.
- The Annual Governance Statement is confirmed.

## **7. Reasons for Proposed Decision**

To approve the Outturn report for Margam Crematorium for 2022/23 and to confirm the Annual Return and Annual Governance Statement in line with statutory requirements.

## **8. Implementation of Decision**

The decision is proposed for immediate implementation.

## **9. Appendices**

1. Margam Crematorium Income and Expenditure Account
2. Margam Crematorium Balance Sheet as at 31<sup>st</sup> March
3. Draft Annual Return including Annual Governance Statement

## **10. List of Background Papers**

Margam Crematorium Financial Records.

## **11. Officer Contact:**

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### Margam Crematorium Income & Expenditure Account

Actual		Original Estimate	Revised Estimate	Actual	Variance Actual to Revised
2021/22		2022/23	2022/23	2022/23	2022/23
£	Expenditure	£	£	£	£
	<b>Employees</b>				
252,123	Salaries & Wages	245,000	276,350	276,432	82
32,513	Organists fees	42,500	41,000	40,202	-798
203	Staff Training	1000	750	530	-220
	<b>Premises</b>				
63,006	Grounds Maintenance	63,890	85,130	85,106	-24
0	Renewal of Bulbs	0	970	969	-1
23,221	Buildings/Maintenance	19,990	24,380	24,888	508
60,240	Maintenance Cremators	65,110	69,560	70,858	1,298
22,695	Gas	28,350	38,000	34,486	-3,514
19,123	Electricity	21,000	22,500	19,745	-2,755
627	Water	770	770	775	5
34,133	Non Domestic Rates	34,820	34,140	34,133	-7
13,275	Cleaning	13,370	13,370	13,361	-9
	<b>Supplies &amp; Services</b>				
1,898	Printing & Stationery	5,000	2,710	3,289	579
2,317	Telephones	2,140	2,090	1,903	-187
4,758	Insurance	5,060	5,060	5,060	0
0	Travel and Subsistence	200	0	0	0
0	Conference fees	1,190	650	640	-10
62	Car Allowance	350	100	30	-70
57,622	Support Services	58,780	58,830	58,824	-6
470	Audit Fees	1,040	3,040	1,180	-1,860
1,145	Licences	1,190	1,150	1,145	-5
596	Floral Decoration	610	630	622	-8
3,003	IT Equipment & website	3,700	3,330	5,472	2,142
0	Brochures	0	0	0	0
1,867	Equipment	1,680	1,500	1,627	127
3,867	Urns & Caskets	5,080	7,000	7,927	927
0	Palm Sunday	390	0	0	0
1,756	Entries in Book of Remembrance	2,500	1,800	1,927	127
12,996	Medical Referees	14,320	13,500	14,652	1,152
1,223	Clothing	1,880	2,100	2,134	34
1,662	Subscriptions	1,580	1,600	1,778	178
27,725	Multi-media system	30,000	29,000	31,701	2,701
6,862	Memorials and Benches	3,930	5,500	5,000	-500
0	Christmas Carol Service	250	0	0	0



### Margam Crematorium Income & Expenditure Account

Actual		Original Estimate	Revised Estimate	Actual	Variance Actual to Revised
2021/22		2022/23	2022/23	2022/23	2022/23
£	Expenditure	£	£	£	£
	<b>Capital Costs</b>				
23,800	Provision for Capital Works	100,000	100,000	58,780	-41,220
<b>674,788</b>	<b>Gross Expenditure</b>	<b>776,670</b>	<b>846,510</b>	<b>805,176</b>	<b>-41,334</b>
£	Income	£	£	£	£
-880,138	Cremation Fees	-919,330	-919,330	-988,240	-68,910
-5,902	Urns & Caskets	-5,000	-6,280	-6,849	-569
-1,164	Book of Remembrance	-6,000	-2,900	-2,688	212
-36,354	Media Services income	-35,000	-33,500	-37,648	-4,148
-43,705	Memorials Income	-30,000	-33,000	-30,660	2,340
-301	Bulb Donations	-50	-40	-35	5
-0	Palm Sunday Donations	-80	0	0	0
-24,328	Miscellaneous Income	-25,000	-30,000	-32,490	-2,490
-2,884	Investment income	-1,500	-35,000	-36,286	-1,286
-4,413	CAMEO refund	-2,000	-3,800	-3,872	-72
<b>-999,189</b>	<b>Total Income</b>	<b>-1,023,960</b>	<b>-1,063,850</b>	<b>-1,138,768</b>	<b>-74,918</b>
<b>-324,401</b>	<b>Net spend before reserves</b>	<b>-247,290</b>	<b>-217,340</b>	<b>-333,592</b>	<b>-116,252</b>

Dividend payment to Local Authorities					
55,300	Neath Port Talbot	55,300	55,200	55,200	0
44,700	Bridgend	44,700	44,800	44,800	0
<b>-224,401</b>	<b>Net Spend after Dividend payment</b>	<b>-147,290</b>	<b>-117,340</b>	<b>-233,592</b>	<b>-116,252</b>

## Margam Crematorium Income & Expenditure Account

Actual		Original Estimate	Revised Estimate	Actual	Variance Actual to Revised
2021/22		2022/23	2022/23	2022/23	2022/23
£		£	£	£	£
	<b>Transfers to/-from Reserves</b>				
125,100	General Reserve	48,550	19,270	135,526	116,256
100,000	Cremator Renewal Reserve	100,000	100,000	100,000	0
301	Bulb Fund Reserve	50	-930	-934	-4
0	Palm Sunday Reserve	-310	0	0	0
<b>1,000</b>	<b>Net position funded by Authorities</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>

### Funding from Joint Authorities Contributions

-553	Neath Port Talbot	-553	-552	-552	0
-447	Bridgend	-447	-448	-448	0
<b>0</b>	<b>Final Position after precept</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>1,459</b>	<b>Number of Cremations</b>	<b>1,500</b>	<b>1,500</b>	<b>1,639</b>	<b>139</b>
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### Margam Crematorium Balance Sheet

31st March 2022		31st March 2023
£		£
6,634	Memorial Bulb Account	5,700
4,434	Palm Sunday Reserve	4,434
871,779	General Reserve	1,007,305
700,000	Cremator Renewals reserve	800,000
<b>1,582,847</b>	<b>Total Reserves</b>	<b>1,817,439</b>
	<b>Represented by:</b>	
-14,424	Sundry Creditors	-34,919
0	Debtors	1,867
87	Petty Cash Account	87
-4,558	Receipts in Advance	-16,528
1,601,742	Cash Balance	1,866,932
<b>1,582,847</b>		<b>1,817,439</b>

## Minor Joint Committees in Wales Annual Return for the Year Ended 31 March 2023

### Accounting statements 2022-23 for:

Name of body: Margam Joint Crematorium 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.
<b>Statement of income and expenditure/receipts and payments</b>			
1. Balances brought forward	1,357,445	1,582,847	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	+1,000	+1,000	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	+999,190	+1,138,768	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	-284,839	-317,164	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	-489,949	-588,012	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	1,582,847	1,817,439	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
<b>Statement of balances</b>			
8. (+) Debtors	0	1,867	<b>Income and expenditure accounts only:</b> Enter the value of debts owed to the body.
9. (+) Total cash and investments	1,601,829	1,867,019	<b>All accounts:</b> 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	-18,982	-51,447	<b>Income and expenditure accounts only:</b> Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	1,582,847	1,817,439	<b>Total balances should equal line 7 above:</b> Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	0	0	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 Council/Board/Committee:	PG Ref
	Yes	No*		
<p>1. We have put in place arrangements for:</p> <ul style="list-style-type: none"> <li>effective financial management during the year; and</li> <li>the preparation and approval of the accounting statements.</li> </ul>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	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="checkbox"/>	<input checked="" type="checkbox"/>	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="checkbox"/>	<input checked="" type="checkbox"/>	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="checkbox"/>	<input checked="" type="checkbox"/>	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="checkbox"/>	<input checked="" type="checkbox"/>	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="checkbox"/>	<input checked="" type="checkbox"/>	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="checkbox"/>	<input checked="" type="checkbox"/>	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="checkbox"/>	<input checked="" type="checkbox"/>	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><b>Certification by the RFO</b></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><b>Approval by the Council/Board/Committee</b></p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Committee under minute reference:</p>
<p><b>RFO signature:</b> </p>	<p><b>Minute ref:</b></p>
<p><b>Name:</b> Huw Jones</p>	<p><b>Chair of meeting signature:</b></p>
<p><b>Date:</b> 09/05/2023</p>	<p><b>Name:</b></p> <p><b>Date:</b></p>

## Annual internal audit report to:

Name of body: Margam Joint Crematorium 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 type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>Areas to be audited are risk assessed and as a result MJCC is not audited annually. The last audit undertaken was undertaken during 2020/21 and a formal audit report issued on 22.10.21. The report was reported to the Margam Joint Committee in February 2022.</p> <p>During the last audit robust controls were found to be in place in relation to all areas of financial management. In addition to this all of the data in relation to MJCC is held within NPTCBC corporate financial systems which are audited annually and the work of Internal Audit is reviewed annually by WAO.</p> <p>The next annual audit of MJCC is due to be undertaken during 2024/25</p>
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
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="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

	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**	
appropriately accounted for.					
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
8. Asset and investment registers were complete, accurate, and properly maintained.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	



	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 checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
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 checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	

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


\* 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 \_\_\_\_\_.] \* Delete if no report prepared.

### 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 2020-21 and 2021-22. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: Anne-Marie O'Donnell

Signature of person who carried out the internal audit:
Date: 15.05.2023