

Mountsett Crematoria Joint Committee

3 October 2014

**External Audit Report – Issues Arising
report for the year ended 31 March
2014.**



Joint Report of Terry Collins – Corporate Director: Neighbourhood Services; Don McLure – Corporate Director: Resources & Treasurer to the Joint Committee

Purpose of the Report

1. The purpose of this report is to present to the Mountsett Crematorium Joint Committee, the External Auditors (BDO LLP) Issues Arising Report for the year ended 31st March 2014.

Background Information

2. In June 2014, in line with the statutory requirements of a Smaller Relevant Body, the Mountsett Crematorium Joint Committee submitted the Small Bodies in England Annual Return for the year ended 31st March 2014 to BDO LLP for audit under the limited assurance audit regime.
3. This Audit has now concluded and the Issues Arising Report has been received (see Appendix 2).

External Audit Findings and Required Action

4. The Audit has not highlighted any material weaknesses around the Joint Committees system of internal control and has concluded that the return is a true and fair view of the financial position at 31 March 2014.
5. The report issued on 2 September 2014 contains an inaccuracy in terms of signed and numbered minutes. This has been challenged and BDO LLP have emailed to confirm that the issue raised in their report can be disregarded (see Appendix 3).

Recommendations

- Members of the Joint Committee note the conclusion of the Crematorium Audit and the contents of the External Auditor's Issues Arising Report (Attached at Appendix 2 and Appendix 3)

Background Papers

Issues Arising Report for the year ended 31 March 2014

Contact(s): Paul Darby 03000 261930
Jo McMahon 03000 261968

Appendix 1: Implications

Finance

There are no financial implications associated with this report. Routine monitoring of budgetary control information and annual budget and fees and charges setting processes are factored into the Forward Plan.

Staffing

There are no staffing implications associated with this report.

Risk

No issues were highlighted in the External Auditor's Issues Arising Report for the year ended 31st March 2014 thus demonstrating the Joint Committee's governance arrangements and awareness of risks associated with the Crematorium operations.

Equality and Diversity / Public Sector Duty

There are no equality and diversity implications associated with this report. Equality Impact Assessments, where appropriate, are undertaken as a matter of routine part of the development of any new policy or policy change.

Accommodation

There are no Accommodation implications associated with this report.

Crime and Disorder

There are no Crime and Disorder implications associated with this report.

Human Rights

There are no implications associated with this report.

Consultation

None. However, officers of Gateshead Council were provided with a copy of the report and given opportunity to comment / raise any detailed questions on the content of the report in advance of circulation to members of the Mountsett Crematorium.

Procurement

There are no implications associated with this report.

Disability Discrimination Act

There are no implications associated with this report.

Legal Implications

The Accounts and Audit Regulations and Code of Practice set out the legal and regulatory framework in which the accounts of the Joint Committee are prepared. The proposals within this report seek to strengthen the Joint Committees compliance with these