

# Central Durham Crematorium Joint Committee

23 September 2015

**External Audit Report – Issues  
Arising report for the year ended  
31 March 2015.**



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

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### **Purpose of the Report**

1. The purpose of this report is to present to the Central Durham Crematorium Joint Committee, the External Auditors (BDO LLP) Issues Arising Report for the year ended 31 March 2015.

### **Background Information**

2. In June 2015, in line with the statutory requirements of a Smaller Relevant Body, the Central Durham Crematorium Joint Committee submitted the Small Bodies in England Annual Return for the year ended 31 March 2015 to BDO LLP for audit under the limited assurance audit regime.
3. This Audit has been concluded and is at the report stage and it is understood that the Issues Arising Report is due imminently. This report will be circulated under separate cover in advance of or at the Committee meeting.

### **External Audit Findings and Required Action**

4. It is understood that the Audit has not highlighted any material weaknesses around the Joint Committees system of internal control and will conclude that the return is a true and fair view of the financial position at 31 March 2015.

### **Recommendations**

- Members of the Joint Committee note that the External Auditor's Issues Arising Report will be circulated as soon as it is received and that discussions with the Auditor would indicate that this will be in time for the Committee meeting.

### **Background Papers**

Final accounts working papers and reports to / minutes of the Joint Committee in year.

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## **Appendix 1: Implications**

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### **Finance**

There are no financial implications associated with this report.

### **Staffing**

There are no staffing implications associated with this report.

### **Risk**

No material issues are expected to be highlighted in the External Auditor's Issues Arising Report for the year ended 31<sup>st</sup> March 2015 thus demonstrating the Joint Committee's governance arrangements and awareness of risks associated with the Crematorium operations.

### **Equality and Diversity/ Public Sector Equality Duty**

None

### **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**

None

### **Consultation**

None. However, officers of Spennymoor 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 Central Durham Crematorium.

### **Procurement**

None

### **Disability Discrimination Act**

None

### **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