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**Reference:** NCC/GGCJC/20-21/1

**Date issued:** November 2021

Dear Joint Committee Members,

## Greater Gwent Cremation Joint Committee – Independent Examination of the 2020-21 Annual Return

### Requirement to produce an Annual Return

The Accounts and Audit (Wales) Regulations 2014 (the Regulations) define local government bodies in Wales as ‘larger’ or ‘smaller’ bodies. To qualify as a ‘smaller’ body under the Regulations, a body must have gross income or expenditure (whichever is higher) of not more than £2.5 million in the year of account or in either of the two preceding years.

According to this year’s Annual Return, the Greater Gwent Crematorium Joint Committee (the Committee) has total gross income of £1.95 million, and gross expenditure of £1.89 million for the 2020-21 financial year. Consequently, the Committee is defined as a ‘smaller’ local government body for 2020-21.

As a ‘smaller’ body, the Committee is only required to produce a summarised Annual Return, rather than a full set of financial statements. That Annual Return is then subject to a ‘limited assurance’ independent examination rather than a full external audit, in line with the Auditor General for Wales’ Code of Audit Practice.

A limited assurance opinion (if satisfactory) aims only to confirm that

- the information contained in the Annual Return is in accordance with proper practices; and
- no matters have come to the auditor's attention giving cause for concern that relevant legislation and regulatory requirements have not been met

### **Outcome of Independent Examination**

We have completed our independent examination of the Committee's Annual Return for 2020-21. In carrying out this work, we have identified a small number of required amendments to the comparative 2019-20 figures within the Annual Return that have now been restated:

- 'Staff costs' (Row 4) has been increased by £3,940 to £321,349, with an offsetting reduction in 'total other payments (Row 6)' of the same amount to £1,588,283.
- 'Debtors' (Row 8) has been increased by £143,589 to £253,545.

These corrections have arisen due to an issue with certifying last year's Annual Return – the version of the Annual Return certified following our 2019-20 examination was incorrect and included the errors above. The above restatements are therefore required to accurately disclose the correct 2019-20 balances and totals.

No corrections have been required to any 2020-21 figures following our independent examination this year.

### **Certification of the Annual Return**

As summarised above, the above restatements have been made to the Annual Return, and, if re-approved by the Committee and Responsible Finance Officer at the Committee meeting on 19 January 2022, we propose to certify this amended Annual Return on 21 January 2022 as follows:

'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.'

We do not propose to add any further comments in the 'other matters and recommendations' section of our certificate.

## **Conclusion**

We would like to thank all staff within Newport City Council who assisted with the production and independent examination of the 2020-21 Annual Return.

Yours sincerely

**Gareth Lucey**

**Audit Manager (Audit Wales)**