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Greater Gwent Cremation Joint Committee  
c/o Newport City Council,  
Civic Centre,  
Godfrey Road,  
Newport,  
NP20 4UR

**Reference:** NCC/GGCJC/22-23

**Date issued:** October 2023

Dear Joint Committee Members,

## Greater Gwent Cremation Joint Committee – Independent Examination of the 2022-23 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 audited Annual Return, the Greater Gwent Crematorium Joint Committee (the Committee) has total gross income of £1.48 million, and gross expenditure of £1.37 million for the 2022-23 financial year. Consequently, the Committee is defined as a ‘smaller’ local government body for 2022-23.

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 2022-23. In carrying out this work, we identified two required amendments to the Annual Return, arising from 2021-22 accruals which had not been correctly reversed out of the 2022-23 financial ledger:

- 'Total other receipts' (row 3) has been reduced by £120,934 to £1,482,284, with a corresponding decrease in 'Debtors' (row 8) of the same amount.
- 'Total other payments' (row 6) has been reduced by £890 to £1,047,635, with a corresponding decrease in 'Creditors' (row 10) of the same amount.

These amendments have now been made to the revised Annual Return.

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

The Committee should now consider the recommended amendments above and decide whether or not to amend the Annual Return.

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 18 October 2023, we propose to certify this amended Annual Return 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 2022-23 Annual Return.

Yours sincerely,

**Gareth Lucey**

**Audit Manager**