



Report to:	North East Surrey Crematorium Board	Date:	11 June 2019
Report title:	Report of the Treasurer		
Chair of Committee/Lead Member:	Councillor Michael Ryder		
Author(s)/Contact Number(s):	Mark Davies – Treasurer to the Board, 020-8871-6502		
Open/Exempt:	Open		

1. Summary

- 1.1 This report is to provide an update to the Board on the Annual Review of Internal Control, the performance against the Management Agreement revised Annual Budget as approved in December 2018, the Board's Accounts for year ending 31 March 2019 and the Annual Governance and Accountability Return for year ending 31 March 2019.

2. Recommendations

The North East Surrey Crematorium Board is recommended to:

- 2.1 In relation to Appendix A and Ai, the Annual Review of Internal Control:
- a) note the report by the South West London Audit Partnership and endorse the management actions proposed; and
 - b) approve the re-appointment of the South West London Audit Partnership as the Board's internal auditors.
- 2.2 In relation to Appendix B, the Management Agreement:
- a) note the Management Agreement performance for the period 1 April 2018 to 31 March 2019, attached at Appendix B, for information.
- 2.3 In relation to Appendix C, the Board's Accounts:
- a) approve the Board's Accounts for the period 1 April 2018 to 31 March 2019, attached at Appendix C.
- 2.4 In relation to Appendix D, the Annual Governance and Accountability Return for year ending 31 March 2019:
- a) approve Section 1 - Annual Governance Statement; and
 - b) approve Section 2 - Accounting Statements.

3. Background / Update

3.1 Annual Review of Internal Control

The report attached at Appendix A sets out the work, findings and recommendations of the South West London Audit Partnership (SWLAP) in relation to the Annual Review of Internal Control and gives assurance on the overall adequacy and effectiveness of the internal control systems that have been subject to review. Additionally, the report includes a review of the effectiveness of the audit and recommends the re-appointment of the SWLAP as the Board's internal auditors.

3.2 Management Agreement performance 1 April 2018 to 31 March 2019

Transactions incurred under the Management Agreement are attached in Appendix B for information and are compared with the revised Annual Budget approved by the Board in December 2018.

These figures include a breakdown of the costs invoiced by Enable Leisure and Culture for the period from 1 April 2018 to 31 March 2019. Costs incurred under the Management Agreement are incorporated in to the Board's Accounts.

3.3 Accounts for the period 1 April 2018 to 31 March 2019

Appendix C sets out the Board's Accounts for the period 1 April 2018 to 31 March 2019 for approval. The Income and Expenditure statement for 2018/19 shows the surplus for the year was £614,439 compared to a revised estimate of £462,090 with a closing balance of £888,405. The report also sets out the Balance Sheet and associated Notes to the Accounts as required.

3.4 Annual Governance and Accountability Return for year ending 31 March 2019

The report attached at Appendix D sets out the requirement to approve and submit an Annual Governance and Accountability Return for year ending 31 March 2019. In line with the instructions relating to the Annual Governance and Accountability Return for year ending 31 March 2019 the Board must approve the Annual Governance Statement in advance of approving the Accounting Statements. Once approved the Accounting Statements will need to be signed and dated by the person presiding at the meeting at which that approval is given.

4. Issues

4.1 There are no other issues other than those already contained within this report.

5. Options Considered

5.1 There are no options considered or recommended as part of this report.

6. Impacts and Implications

Financial

6.1 The financial implications arising are contained within this report.

Legal

6.2 There are no legal implications arising from the matters contained within this report.

Other impacts and implications

6.3 There are no other impact and implications arising from the matters contained within this report.

7. Appendices and Background Documents

Appendix letter	Title
A	Annual Review of Internal Control
Ai	South West London Audit Partnership Internal Audit Report – to follow.
B	Management Agreement Performance 2018/19
C	Board’s Accounts 2018/19
D	Annual Governance and Accountability Return 2018/19

Audit Trail		
Version	Final	Date: 29 May 2019

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