South East Wales Corporate Joint Committee

Cyd-bwyllgor corfforaethol De-Dwyrain Cymru

Report for:	ACTION
Contains Confidential or Exempt Information	NO

For Consideration By	Corporate Joint Committee
Report Title	2023/24 Final Out-turn and Unaudited Annual Return
Report of	Chris Bradshaw, Interim s151 Officer Hrjinder Singh, Interim Deputy s151 Officer
Contact Details	Christopher.Bradshaw@cardiffcapitalregion.gov.uk
Date to be Considered	3 June 2024
Implementation Date	With immediate effect
Affected Council Areas	All
Keywords / Index	Finance; Out-turn; Annual Return

Report Summary

1. The report below sets out the financial performance of the South East Wales Corporate Joint Committee (CJC) for the financial year 2023/24. The CJC had a net underspend of £17,521 against the approved budget of £255,662. The final underspend represented a reduction against the Month 9 Projected Out-turn position of £74,879 as a result of additional support costs being incurred in the final quarter of the financial year.

2. The CJC is required under Regulation 14 of the Accounts and Audit (Wales) Regulations 2014 to produce an Annual Return 2023/24 as its income and expenditure is below the £2.5 million threshold.

Recommendations

3. The Corporate Joint Committee is asked to:

   (1) Note the final out-turn position for the financial year ended 31 March 2024 as set-out in this report and approve that the underspend of £17,521 is transferred to the CJC's General Reserve;

   (2) Approve the CJC's unaudited Annual Return, attached at Appendix 1;

   (3) Authorise the person presiding at the meeting to sign the Annual Return so it can be submitted to Audit Wales, to commence the 2023/24 audit as set out in this report;

   (4) Note the statutory deadline for the conclusion of the 2023/24 external audit is 30 November 2024 and that, in the event there are any material changes identified by the external audit, then an updated Annual Return will be brought back to the CJC for review and approval prior to this date.

Reasons for Recommendations and Options Considered

Background

4. The South East Wales Corporate Joint Committee Regulations 2021, which came into force on 1 April 2021, established the corporate legal entity of the CJC, consisting of the 10 constituent councils of the Cardiff Capital Region (CCR) and, for the purposes of the Strategic Development Plan (SDP), the Bannau Brycheiniog National Park Authority (BBNPA).

5. The CJC is responsible for carrying out the Strategic Development Planning (SDP) function and preparing a Regional Transport Plan (RTP), as well as having a wider Economic Wellbeing role across the South East Wales region. Significantly though, the CJC provides an opportunity for the CCR City Deal (CCRCD) to evolve from a single funding programme to a new corporate entity through which multiple programmes, investments and functions can be developed and delivered on a regional basis.

6. At its meeting of the 30 January 2023, the CJC adopted a 'Building Foundations' approach to setting its 2023/24 budget and, in doing so, approved a revenue budget of £255,662. This approach was designed to minimise the impact of any detriment incurred by the CJC whilst certain technical issues remained outstanding. Therefore, for the 2023/24 budget a nominal sum of £25,000 was approved for each of the CJC operational areas, i.e. for the commencement of the Strategic Development Plan (SDP) and the Regional Transport Plan (RTP).

7. The 2023/24 budget included additional sums to build on the CJC's Standing Orders, for example to review the arrangements for sub-committees required under the Regulations. However, the report noted that, whilst the CJC operated on a Building Foundations basis, the work programme for its various sub-committees was likely to be limited and decisions around the formal commencement date for each of the sub-committees would be considered later in the year.

8. Therefore, as in prior years, the key aspect of the 2023/24 budget revolved around the resources needed for CJC Management & Overheads required to support the CJC's governance and decision-making processes. Furthermore, the budget approved included sums to allow the CJC to be compliant with wider legislation such as the preparation (and audit) of its accounts under the Accounts & Audit Regulations 2014.

Issues

9. The CJC has received regular budget monitoring updates throughout the year, including updates in respect of the budget position at Month 4, 7 and 9. The most recent update was reported to the CJC's meeting of the 29 January 2024, which indicated a projected underspend of £74,879 for the year, based on the actual spend, commitments and working assumptions known at Month 09 (31 December 2023).

10. Table 1 below sets out the CJC's final out-turn position as at the 31 March 2024 and outlines an underspend of £17,521 against the approved 2023/24 budget. Further details of the individual favourable and adverse variances are set out in paragraphs 11 to 23.

Table 1: SEW CJC 23/24 Final Out-turn Position

Out-turn 2022/23 £s		Budget 2023/24 £s	Out-turn 2023/24 £s	Variance 2023/24 £s
1. New Functions				
-	Strategic Development Plan – CJC	25,000	-	(25,000)
-	Regional Transport Plan (RTP) – CJC	25,000	-	(25,000)
-	RTP – WG Funded Expenditure	-	125,000	125,000
-	***New Function Sub-Total***	***50,000***	***125,000***	***75,000***
2. Governance & Sub-Committees				
-	Governance & Audit Committee	6,500	-	(6,500)
-	Standards Committee	500	-	(500)
-	Scrutiny Committee	500	-	(500)
-	Translation Services	500	-	(500)
-	***Governance & Sub-Committee Sub-total***	***8,000***	***-***	***(8,000)***
3. Corporate Duties				
-	Maintaining CJC Corporate Duties	5,000	14,317	9,317
-	***Corporate Duties Sub-total***	***5,000***	***14,317***	***9,317***
4. Management & Overheads				
35,029	CCR SLA: CJC Officer & Cabinet Support	58,531	105,163	46,632
12,899	CCC SLA: Statutory Officers & HR Advisory	36,100	6,976	(29,124)
16,943	RCT SLA: Transactional Support & Systems	46,031	40,783	(5,248)
14,837	CJC Insurances & Broker Fees	20,000	15,310	(4,690)
3,565	External & Internal Audit	2,000	7,698	5,698
-	CJC Senior Executive Team	-	25,242	25,242
4	Contingency	30,000	22,652	(7,348)
83,277	***Management & Overheads Sub-total***	***192,662***	***223,824***	***31,162***
83,277	***Total Annual Expenditure***	***255,662***	***363,141***	***107,479***
1.1. Funded By				
(103,540)	SEW CJC Constituent Las	(255,123)	(255,123)	-
(207)	Bannau Brycheiniog NPA	(539)	(539)	-
-	Welsh Government Grant – RTP		(125,000)	(125,000)
(103,747)	***Total Funded By***	***(255,662)***	***(380,662)***	***(125,000)***
(20,470)	***Net (Underspend)/Overspend***	***-***	***(17,521)***	***(17,521)***

New Functions (+£75,000)

11. The CJC has undertaken a range of preparatory work (assessment of the emerging Welsh Government (WG) guidance, meetings with WG and Constituent Councils etc.) on both the Strategic Development Plan (SDP) and the Regional Transport Plan (RTP). The RTP Implementation Plan was submitted to Welsh Government in-line with the 31 October 2023 deadline and the SDP Delivery Agreement is being progressed with a view to being submitted during 2024/25. These costs amounted to £125,000 and will be fully met from the Welsh Government RTP grant funding made available to the CJC in 2023/24.

12. For this reason the £50,000 budget approved by the CJC for the RTP (£25,000) and the SDP (£25,000) have not been utilised in 2023/24 and form part of the net underspend that will be available to utilise in future years. This can be made accessible via the CJC's General Fund Reserve.

Governance & Sub-Committees (-£8,000)

13. During the first part of the year, the CJC approved a number of recommendations in respect of the arrangements for the CJC's Governance & Audit Sub-Committee and its Standards Sub-Committee. The budget included the agency recruitment costs associated with the appointment of the Governance & Audit Sub-Committee's lay members, including the Chair and Vice-Chair. In addition, the budget included an assumption that a minimum of one meeting would be held during 2023/24.

14. As reported at Month 09, recruitment agencies will not used for the appointment process for lay members and formal meetings will not be held until 2024/25. Therefore, this element of the budget was fully underspent in 2023/24.

Corporate Duties (+£9,317)

15. The Governance Manager has progressed discussions with a range of government agencies to assess the proportionate requirements which the CJC will need to put in place in respect of a wide range of corporate duties. The exact requirements are still being worked through and will reflect the CJC's maturity and current operating parameters i.e. that it is at the 'Building the Foundations' phase of evolution.

16. The cost of Corporate Duties in 2023/24 amounted to the Governance Manager's time based on an average of 1 day per week from July 2023. This totals £14,317, resulting in an overspend of £9,317 against the approved budget of £5,000.

Management & Overheads (+£31,162)

17. The 3 key Service Level Agreements agreed with Cardiff Capital Region (CCR), Cardiff Council (CCC) and Rhondda Cynon Taf (RCT), amount to £140,662 and represent over 73% of the total Management, Support & Overhead budget for 2023/24.

18. The final spend against these three budgets amounted to £152,922 and reflects the significant ramp up in activity under the CCR SLA during the transition year.

19. The remaining budgets consist of CJC Insurances (including broker fees), Audit fees and Contingency budget, which amount to £52,000. The final spend against these budget heads amount to £45,660, resulting in an underspend of £6,340. The costs of the CJC's communications and stakeholder management arrangements (£15,000) were set against the approved Contingency budget.

20. Finally, the CJC incurred direct payroll costs in respect of appointment of the of its Interim s151 Officer from February 2024 amounting to £11,578 and its

Chief Executive from March 2024 £13,664. This resulted a net overspend of £31,162 against the overall Management & Overhead budget.

Funding (-£125,000)

21. To assist with the CJC's cashflow requirements, funding due from the Constituent Councils (£255,123) and the BBNPA (£539) was invoiced in the early part of the financial year. These sums have been received in full and released to the CJC's revenue account to meet the expenditure incurred during 2023/24.

22. As outlined above, Welsh Government have approved grant funding of £125,000 to support eligible Regional Transport Plan costs incurred from the 1 April 2023. This grant has been fully accounted for within the CJC's 2023/24 accounts.

23. Finally, this report details that the budgeted amount of income was received in 2023/24, however, expenditure amounted £363,141 resulting in a net underspend of £17,521 for the year. In-line with the practice adopted in the previous year, it is recommended that CJC approves that the underspend is transferred to the CJC General Reserve. If approved, the Reserve balance will stand at £41,484 as set out in Table 2. below.

Table 2: SEW CJC General Reserves held as at 31 March 2024

	Opening Balance £s	Change £s	**Closing Balance £s**
CJC General Budget Reserve	(15,812)	(11,681)	**(27,493)**
CJC SDP Budget Reserve	(7,851)	(5,840)	**(13,691)**
	(23,663)	(17,521)	**(41,484)**

Annual Return

24. Local Authorities and other relevant bodies (including Corporate Joint Committees) are required to prepare and publish their annual accounts in-line with the requirements of the Accounts & Audit (Wales) Regulations 2014 (as amended). Regulation 14 states that smaller relevant bodies (those with annual income and expenditure below £2.5 million) must prepare accounting statements in accordance with the Accounts & Audit (Wales) Regulations 2014 and proper practices which provides for accounts to be prepared in the form of an indicative Annual Return replacing the obligation to produce a full Statement of Accounts.

25. The CJC's Unaudited Annual Return for 2023/24 is attached at Appendix 1 and follows a standardised format, which includes the following sections:

- Section 1: Accounting Statements details the CJC's financial information in respect of 2023/24, as well as the previous year's figures for comparison.

- Section 2: Annual Governance Statement sets out eight questions aimed at ensuring there is a sound system of internal control for the CJC's operations, including the preparation of its accounting statements.

- Section 3: Additional Disclosure Notes which includes information to assist the reader to understand the Accounting Statements and/or the Annual Governance Statement.

- Section 4: Committee Approval and Certification, the Responsible Financial Officer (RFO), which in this case is the CJC's Interim s151 Officer who has signed the Annual Return prior to the committee meeting. Following approval by the CJC, its Chair will be authorised to certify the annual return on behalf of the CJC.

- Section 5: Annual Internal Audit Report. The CJC's Internal Auditors (RCT) have independently reviewed and signed off Section 5 of the Return. No amendments were highlighted as a result of the audit. The internal audit report concluded that there was 'Substantial Assurance' and that:

  "*A sound system of governance, risk management and control exists with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited."*

<u>Next Steps</u>

26. Subject to the CJC's approval, that Chair is authorised to sign Section 4 of the Return ahead of the 30 June 2024 statutory deadline. Once completed, this will allow the remaining steps to be progressed, which are summarised below:

- for the signed unaudited Annual Return to be submitted to the external auditor (Audit Wales) in accordance with the Accounts and Audit (Wales) Regulations 2014 for smaller relevant bodies, to commence its audit;

- to advertise and facilitate the opportunity for an online public inspection of the Annual Return for a period of four weeks in line with statutory requirements;

- to support the work of Audit Wales during their external audit of the Annual Return;

- for the findings of the external audit (if material) to be reported back to the CJC and for them to approve and sign the audited Annual Return at a future meeting and no later than 30 November 2024; and

- to publish the audited Annual Return on the CJC's website following its approval no later than 30 November 2024.

Comments of the s.151 Officer

27. This report provides the CJC with details of the final budget out-turn position in respect of the 2023/24 budget. The details are set out in Table 1, which represents the aggregated position of the two separate CJC budgets (CJC General Budget and SDP Budget), that were approved in 2023/24, as required by the South East Wales CJC Regulations.

28. Table 1 details that full value of approved CJC Contributions that were due in 2023/24 were received in full, resulting in a net underspend position of £17,521. Subject to the CJC's approval, the underspend will be transferred to a General Reserve and is available to support future CJC budgetary requirements.

29. The net underspend has been split between the General Budget and the SDP Budget elements based on the 2/3rd (£11,681) and 1/3rd (£5,840) basis agreed by the CJC as part of the budget setting process. Table 2 sets out that the proposed CJC General Reserve balance carried forward totals £41,184.

30. Should it be determined at some point in the future that any CJC General Reserve balances are no longer required, then any sums held will be returned to contributing partners, based on their respective contributions.

Comments of the Monitoring Officer

31. The Public Audit (Wales) Act 2004 (Amendment) (Local Government Bodies in Wales) Order 2021 amended the list of local government bodies in Wales in section 12(1) of the Public Audit (Wales) Act 2004 to include CJCs.

32. The Accounts and Audit (Wales) (Amendment) Regulations 2021 amended the Accounts and Audit (Wales) Regulations 2014 made under section 39 of

the Public Audit (Wales) Act 2004. The amendment regulations provide that CJCs are subject to the provisions of the 2014 Regulations where relevant.

33. Part 5 of the 2014 Regulations make requirements for the published accounts and audit of 'smaller relevant bodies', including the CJC.

34. Before approval of the accounting statements for submission to the auditor, the responsible financial officer of the CJC must sign and date the statement of accounts and certify that it presents a true and fair view of the financial position of the CJC at the end of the year to which it relates and of the CJC's income and expenditure for that year.

35. The CJC must, no later than 30 June immediately following the end of a financial year:

(a) consider the accounting statements by the members meeting as a whole;

(b) following that consideration, approve the accounting statements for submission to the auditor by a resolution of the body; and

(c) following approval, ensure that the accounting statements are signed and dated by the person presiding at the meeting at which that approval was given.

Staffing Implications

36. There are no direct staffing implications arising from this report.

Equality, Human Rights and Community Cohesion

37. No adverse equalities implications have been identified.

Well-being of Future Generations

38. Regard has been had to the well-being duty arising under the Well-Being of Future Generations (Wales) Act 2015.

Welsh Language Implications

39. None.

Background Papers

None.

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Meeting Date: 3 June 2024

Appendices

Appendix 1 Unaudited Annual Return 2023/24

Accounting statements 2023-24 for:

Name of Committee: SOUTH EAST WALES CORPORATE JOINT COMMITTEE

	Year ending		Notes and guidance
	31 March 2023 (£)	31 March 2024 (£)	**Please round all figures to nearest £. Do not leave any boxes blank and report £0 or nil balances. All figures must agree to the underlying financial records for the relevant year.**
Statement of income and expenditure/receipts and payments			
1. Balances brought forward	3,194	23,663	Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to line 7 of the previous year.
2. (+) Income from local taxation/levy	103,747	380,662	Total amount of income received/receivable in the year from levy/contribution from principal bodies.
3. (+) Total other receipts	0	0	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	0	25,242	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, taxable allowances, PAYE and NI (employees and employers), pension contributions and termination costs. Exclude reimbursement of out-of-pocket expenses.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	83,278	337,899	Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	23,663	41,184	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors	16,292	151,423.	**Income and expenditure accounts only:** Enter the value of debts owed to the Committee at the year-end.
9. (+) Total cash and investments	15,464	200,966.	**All accounts:** The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.
10. (-) Creditors	8,093	311,205.	**Income and expenditure accounts only:** Enter the value of monies owed by the Committee (except borrowing) at the year-end.
11. (=) Balances carried forward	23,663	41,184.	**Total balances should equal line 7 above:** Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	0	0	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

Annual Governance Statement

We acknowledge as the members of the Committee, our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2024, that:

	Agreed?		'YES' means that the Committee:	PG Ref
	Yes	No*		
1. We have put in place arrangements for: • effective financial management during the year; and • the preparation and approval of the accounting statements.	√		Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.	6, 12
2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	√		Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7
3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Committee to conduct its business or on its finances.	√		Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.	6
4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.	√		Has given all persons interested the opportunity to inspect the committee's accounts as set out in the notice of audit.	6, 23
5. We have carried out an assessment of the risks facing the Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	√		Considered the financial and other risks it faces in the operation of the Committee and has dealt with them properly.	6, 9
6. We have maintained an adequate and effective system of internal audit of the accounting records and control systems throughout the year and have received a report from the internal auditor.	√		Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the Committee.	6, 8
7. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Committee and, where appropriate, have included them on the accounting statements.	√		Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6
8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	√		Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23

* Please provide explanations to the external auditor on a separate sheet for each 'no' response given; and describe what action is being taken to address the weaknesses identified.

Additional disclosure notes*

The following information is provided to assist the reader to understand the accounting statement and/or the Annual Governance Statement
1.
2.
3.

* Include here any additional disclosures the Committee considers necessary to aid the reader's understanding of the accounting statement and/or the annual governance statement.

Committee approval and certification

The Committee is responsible for the preparation of the accounting statements and the annual governance statement in accordance with the requirements of the Public Audit (Wales) Act 2004 (the Act) and the Accounts and Audit (Wales) Regulations 2014.

Certification by the RFO	Approval by the Committee
I certify that the accounting statements contained in this Annual Return present fairly the financial position of the Committee, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2024.	I confirm that these accounting statements and Annual Governance Statement were approved by the Committee under minute reference:
	Minute ref:

RFO signature:	**Chair signature:**
Name: Christopher Bradshaw	**Name:**
Date: 23/05/2024	**Date:**

Annual internal audit report to:

Name of Committee:	**SOUTH EAST WALES CORPORATE JOINT COMMITTEE**

The Committee's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2024.

The internal audit has been carried out in accordance with the Committee's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Committee.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to the Committee)
	Yes	**No***	**N/A**	**Not covered****	
1. Appropriate books of account have been properly kept throughout the year.	√				These are maintained via a combination of a central function by Rhondda Cynon Taf's Accountancy staff/departments and information held by Finance staff under a SLA with CCR in 2023/24.
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	√				Invoices/receipts for expenditure agreed and were supported by an adequate audit trail from underlying records, and where appropriate, debtors were properly recorded. CJCs were granted section 33 VAT status on the 9th February 2023 and therefore, transactions incurred fully after that date have been included Net of VAT.
3. The Committee assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	√				These are undertaken with regular meetings, information and reports presented to Joint Committee. CJC Risks have been clearly captured in the various updates/reports presented to Members.
4. The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	√				These are maintained via a combination of a central function by Rhondda Cynon Taf's Accountancy staff/departments and information held by Finance staff under a SLA with CCR in 2023/24.
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	√				Income was supported by an adequate electronic audit trail. Debtors amounted to £151,243 at year end. CJCs were granted section 33 VAT status on the 9th February 2023. Transactions

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to the Committee)
	Yes	No*	N/A	Not covered**	
					incurred fully after that date have been included Net of VAT.
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	√				No petty cash account operating at the time of review.
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	√				Salaries paid to employees were processed by Rhondda Cynon Taf's payroll department. The CJC only had two members of staff during the year with payroll transactions being actioned in February (first staff member) and March (first and second staff members) 2024.
8. Asset and investment registers were complete, accurate, and properly maintained.			√		SEW CJC does not hold any assets or investments at time of review.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to Committee)
	Yes	No*	N/A	Not covered**	
9. Periodic and year-end bank account reconciliations were properly carried out.	√				These are maintained via a combination of a central function by Rhondda Cynon Taf's Accountancy staff/departments and information held by Finance staff under a SLA with CCR in 2023/24. Evidence was presented and checked confirming reconciliations were carried out appropriately. The CJC has its own bank account. This is operated under the existing arrangements which RCT has in place with Barclays.
10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.	√				These are maintained via a combination of a central function by Rhondda Cynon Taf's Accountancy staff/departments and information held by Finance staff under a SLA with CCR in 2023/24. Receipts and payments/income and expenditure, agreed and were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.

For any risk areas identified by the Committee (list any other risk areas below or on separate sheets if needed) adequate controls existed:					
	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to Committee)
	Yes	No*	N/A	Not covered**	
11.			√		
12.			√		
13.			√		

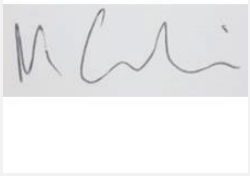
* If the response is 'no', please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

** If the response is 'not covered', please state when the most recent internal audit work was done in this area and when it is next planned, or if coverage is not required, internal audit must explain why not.

[My detailed findings and recommendations which I draw to the attention of the Committee are included in my detailed report to the Committee dated _____.] * Delete if no report prepared.

Internal audit confirmation

I/we confirm that as the Committee's internal auditor, I/we have not been involved in a management or administrative role within the Committee (including preparation of the accounts) or as a member of the Committee during the financial years 2022-23 and 2023-24. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: Marc Crumbie
Signature of person who carried out the internal audit: 
Date: 23rd May 2024