<u>Audit Notice – Llwydcoed Crematorium</u>

Regulation 15(2) of the Accounts and Audit (Wales) Regulations 2014 (as amended) requires that following the certification of the annual return by the Responsible Financial Officer, and Chair of the Joint Committee, the Llwydcoed Crematorium Joint Committee approve and publish the audited annual return. The regulations required that this be completed by 31 July 2023.

Welsh Government has set out its expectation regarding an extended timescale for the preparation and publication of statutory financial accounts for the 2022/23 financial year. In line with this, Rhondda Cynon Taf CBC, as the host authority, has revised its timetable accordingly. The audit of the 2022/23 annual return has not yet been completed and no audit opinion has been provided by 31st July 2023. The annual return that is published is the unaudited annual return.