

## **Audit Notice – Llwydcoed Crematorium**

Regulation 15(1) of the Accounts and Audit (Wales) Regulations 2014 (as amended) requires that the Responsible Financial Officer of Rhondda Cynon Taf CBC sign and date the annual return, and certify that it presents fairly the financial position of the body at the end of the year to which it relates and of that body's income and expenditure for that year. The Regulations required that this be completed by 31 May 2025.

[The Responsible Financial Officer signed and certified the annual return on 27 May 2025, and the Chair of the Joint Committee signed the annual return on 17 June 2025].

Regulation 15(2) of the Accounts and Audit (Wales) Regulations 2014 (as amended) requires that following the certification by the Responsible Financial Officer, and Chair of the Joint Committee, referred to above, the Llwydcoed Crematorium Joint Committee approve and publish the audited annual return. The regulations required that this be completed by 31 July 2025.

Welsh Government has set out its expectation regarding an extended timescale for the preparation and publication of statutory financial accounts for the 2024/25 financial year. In line with this, Rhondda Cynon Taf CBC, as the host authority, has revised its timetable accordingly. The audit of the 2024/25 annual return has not yet been completed and no audit opinion has been provided by 31 July 2025. The annual return that is published is the unaudited annual return.