

FROM: Audit and Risk Manager **SUBJECT:** Nuisance and Other
Protection duties – Public
Health Funerals

TO: Head of Health and Community **DATE:** 17 March 2021
Protection

C.C. Chief Executive
Deputy Chief Executive (AJ)
Head of Finance
Safer Communities Manager
Portfolio Holder (Cllr Falp)

1 Introduction

- 1.1 In accordance with the Audit Plan for 2020/21, an examination of the above subject area has recently been completed by Jemma Butler, Internal Auditor, and this report presents the findings and conclusions for information and action where appropriate.
- 1.2 Wherever possible, findings have been discussed with the staff involved in the procedures examined and their views are incorporated, where appropriate, into the report. My thanks are extended to all concerned for the help and cooperation received during the audit.
- 1.3 The audit was undertaken during the COVID-19 pandemic. This has meant a slightly different approach has been taken to complete the audit. Rather than observing staff members and meeting staff face to face, correspondence has been via email, telephone calls or virtually through MSTeams.

2 Background

- 2.1 Public health funerals have previously been audited as part of a wider audit covering Environmental Protection Functions, due to be replaced by Nuisance and Other Protection Duties in 2021/22. However, the Public Health Funerals section of the audit was brought forward into 2020/21 as part of the re-organisation of audits due to Covid.
- 2.2 The Public Health (Control of Disease) Act 1984 ('the Act') places a statutory duty on local authorities to arrange for a burial or cremation where no suitable alternative arrangements are being made. Warwick District Council provides this service when there is no next-of-kin or the next-of-kin, relatives or friends are unable or unwilling to make the necessary arrangements for a funeral ensuring that all individuals are treated with dignity and respect, regardless of their circumstances. They are designed to protect safety and limit the spread of infectious diseases, their primary objective is to protect public health.

3 **Scope and Objectives of the Audit**

3.1 The audit was undertaken to test the management and financial controls in place.

3.2 In terms of scope, the audit covered the following areas:

- Services provided
- Budget setting and management
- Procedures and protocols
- In-house services
- Contracting out.

3.3 The audit programme identified the expected controls. The control objectives examined were:

- Services to be provided are regularly reviewed with services provided being based on available resources.
- Staffing levels are maintained at a sufficient level to enable mandatory services to be provided (unless they are contracted out).
- The work of the team is publicised and includes information on reporting relevant incidents.
- Budgets are set appropriately, taking into account expected works in the different areas, and any expected income.
- Budgets are appropriately approved and are signed off.
- Budget reports are regularly received and reviewed, with action taken where significant variances are identified.
- There are standard procedures and protocols in place covering the activities undertaken by the team and these are disseminated to relevant staff and are reviewed and updated as appropriate.
- Detailed records are maintained for all Requests for Service (RFS).
- RFS are actioned promptly.
- License and permit applications are recorded upon receipt, any visits are scheduled as soon as is practical, and licenses are issued as soon as possible thereafter.
- Fees are charged appropriately, with invoices being raised on a timely basis.
- Recharges (internal) are raised appropriately.
- A formal review of services to be contracted out is undertaken to ensure that it cannot be provided more economically in-house.
- Contracts to be let out are appropriately advertised, tendered for and let in accordance with the code of contract practice.
- Performance monitoring is undertaken to ensure that the level of service provided adheres to the standards detailed within the contract.

4 Findings

4.1 Recommendations from Previous Report

4.1.1 There were no recommendations from the previous audit completed in March 2018.

4.2 Services Provided

4.2.1 The Public Health (Control of Disease) Act 1984 places a statutory duty on local authorities to arrange for a burial or cremation where no suitable alternative arrangements are being made.

4.2.2 There is a clear staff structure in place, the Technical Officer carries out the majority of the day to day role with support, when needed, from the Environmental Protection Team Leader should any difficulties be encountered.

4.2.3 There is only one Technical Officer who arranges public health funerals and no documented procedure in place. In the absence of the officer, there is no-one else who has knowledge of all of the processes taken to arrange a public health funeral.

Risk

If the Technical Officer were to leave or have an unexpected / extended absence there may be difficulties in completing the statutory requirements due to the lack of a written procedure.

Recommendation

There should be a written procedure in place setting out the processes for arranging a public health funeral.

4.2.4 There are no mandatory timeframes in place when arranging public health funerals. However, as soon as Warwick District Council are made aware of a deceased with no next-of-kin, or that no-one is making arrangements, the Technical Officer must begin making them.

4.2.5 Public health funerals are not advertised as it would not be beneficial to the Council. This has been made apparent previously when a money-saving website published an article about it - the number of public health funerals carried out increased as a result, although the costs were able to be recovered for many of them. A similar thing happened after it was highlighted in a soap opera. Funeral directors advise families about the service when they become aware that the family can't afford the arrangements or are unwilling to make them.

4.3 Budget Setting and Management

4.3.1 The budget is set annually to cover the average cost of ten funerals. Although the costs of a funeral can fluctuate, a basic cremation without

service is approximately £1,005. If family or friends want to attend, the addition of a service can add around £500.

- 4.3.2 The budget manager reviews the budget on a monthly basis, As the number of funerals can fluctuate it is vital that the budget is monitored to ensure the funds are available when required. Historically there has been as few as two public health funerals in a year and in excess of twenty in others. Although the costs can be recouped from the deceased estate this isn't always possible.

4.4 **Procedures and Protocols**

- 4.4.1 As mentioned in 4.2 above there is no documented procedure in place for arranging public health funerals. A verbal walkthrough of the procedure was carried out between the Technical Officer and the auditor. This included discussion on where the processes are adapted to suit a change or different scenario.
- 4.4.2 The coroner informs the Technical Officer or Environmental Health when there is a deceased person with an absence of next-of-kin. Alternatively, the funeral director will make contact when the next-of-kin, relatives and friends are unable or unwilling to arrange a funeral. Requests for the service rarely come directly from the family.
- 4.4.3 Funeral arrangements are made with the funeral directors Henry Isons, the current provider. Henry Isons arrange for a cremation to be carried out. In some cases a burial may be considered and carried out under some circumstances, such as for religious reasons or in the case of the deceased's final wishes. A small service for family and/or friends can also be arranged when required.
- 4.4.4 While funeral arrangements are being made a search is completed at the deceased property by the Technical Officer accompanied by another staff member. The aim of the search is to find a will, bank statements, passport and any other documents that could help to identify a next-of-kin, should they be unknown at this point. The search also allows the officers to find any final wishes of the deceased and means to recover the costs of the funeral. This search is carried out by two officers to ensure it is quick, respectful and so that any findings can be collaborated.
- 4.4.5 When a next-of-kin is identified they are contacted by the Technical Officer, and given the opportunity to either take over the funeral arrangements and associated costs or they can sign a form authorising the Council to manage the arrangements on their behalf.
- 4.4.6 Where there is an opportunity to reclaim costs from the deceased's bank account, the bank is contacted and provided with a copy of the death certificate and an invoice for the funeral and officer costs.
- 4.4.7 If the costs cannot be recovered from a bank account or next-of-kin, valuable belongings from the deceased property can be claimed by the

Council and sold at auction. This is unusual, though, as the time spent and costs incurred rarely make it worthwhile.

- 4.4.8 Documents regarding the funeral are saved, complete with a copy of the death certificate and next-of-kin details. A spreadsheet is also maintained to allow a quick view of the progress of each funeral and the outcome of cost recovery. The spreadsheet is used as the main source of information if a freedom of information request is received.
- 4.4.9 A new policy is in the process of being written, making use of good practice from government documents and other local authority's funeral policies. The policy will help with some of the decision making such as when family request to have no service but friends want to attend one.
- 4.4.10 Understandably arranging public health funerals can be mentally draining and at times upsetting. As well as the health and wellbeing support available for all staff on the intranet the Technical Officer explained that the team are all supportive and available to talk with when needed.

4.5 **In-house Services**

- 4.5.1 There have been seven public health funerals carried out so far within the current financial year (2020/21). All of the cases were reviewed and relevant documents had been stored and information had been logged correctly. Where there had been more than one next-of-kin identified all parties had completed the relevant declaration handing the responsibility to Warwick District Council.
- 4.5.2 Documents have been saved to each file to show that regulations in place have been followed. This includes obtaining a death certificate, registering the death and completing a notice and application for a cremation.
- 4.5.3 Invoices are paid directly to the funeral director as soon as it has been established that there are not enough funds available in the estate to cover the costs. Where the estate has the funds available the invoice is sent to the bank or the next-of-kin including any expenses incurred; such as officer time.

4.6 **Contracting Out**

- 4.6.1 There is currently a contract in place with Henry Isons, Funeral Directors. The contract was established in September 2015 and is due to end in September 2021. The contract had been extended in 2018 for two years and again more recently for a further six months. The value of the contract is £27,000 and was obtained through three quotes.
- 4.6.2 The procurement process for the new contract has begun with the Safer Communities Manager working with a Procurement Business Partner. The new procurement will give the Safer Communities Manager the opportunity to include relevant performance measures within the new contract which can then be incorporated into future service plans and be used for contract monitoring.

5 **Summary & Conclusion**

5.1 Following our review, we are able to give a SUBSTANTIAL degree of assurance that the systems and controls that are currently in place in respect of Public Health Funerals are appropriate and are working effectively.

5.2 The assurance bands are shown below:

Level of Assurance	Definition
Substantial Assurance	There is a sound system of control in place and compliance with the key controls.
Moderate Assurance	Whilst the system of control is broadly satisfactory, some controls are weak or non-existent and there is non-compliance with several controls.
Limited Assurance	The system of control is generally weak and there is non-compliance with controls that do exist.

5.3 There was just one minor issue identified regarding the lack of a documented procedure in place setting out the processes to follow when arranging public health funerals.

Richard Barr
Audit and Risk Manager

Action Plan

Internal Audit of Public Health Funerals – March 2021

Report Ref.	Recommendation	Risk	Risk Rating*	Responsible Officer(s)	Management Response	Target Date
4.2.3	There should be a written procedure in place setting out the processes for arranging a public health funeral.	If the Technical Officer were to leave or have an unexpected / extended absence there may be difficulties in completing the statutory requirements due to the lack of a written procedure.	Low	Safer Communities Manager	A documented procedure will be agreed with the technical officer	End of April 2021

* Risk Ratings are defined as follows:

High Risk: Issue of significant importance requiring urgent attention.

Medium Risk: Issue of moderate importance requiring prompt attention.

Low Risk: Issue of minor importance requiring attention.