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TO: Head of Assets
C.C. Chief Executive
Deputy Chief Executive
Bereavement Services
Development Manager
Head of Finance
Portfolio Holder (Cllr Grainger)

SUBJECT: Bereavement Services
DATE: 10 October 2022

1 Introduction

- 1.1 In accordance with the Audit Plan for 2022/23, an examination of the above subject area has recently been completed by Emma Walker, Internal Auditor, and this report presents the findings and conclusions for information and, where appropriate, action.
- 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.

2 Background

- 2.1 Bereavement Services (BS) operate from Oakley Wood Crematorium (established in 1971) and several cemeteries located in Leamington, Warwick, and Kenilworth. In addition to this, a number of closed churchyards are maintained.
- 2.2 On average, the service undertakes approximately 2000 cremations and 200 burials per year. A range of funeral-related services are provided alongside this, including memorials and the scattering of ashes.
- 2.3 During 2021/22, it was estimated that income for the year would amount to approximately £1.9 million in crematorium fees. The total gross income received was £2,112,198.54.

3 Objectives of the Audit and Coverage of Risks

- 3.1 The management and financial controls in place have been assessed to provide assurance that the risks are being managed effectively. The findings detailed in the following sections confirm whether the risks are being appropriately controlled or whether there have been issues identified that need to be addressed.

- 3.2 In terms of scope, the audit covered the following risks:
1. Poor fee collection process/income due not collected.
 2. Incorrect or inappropriate cremation resulting in fines and/or imprisonment.
 3. Unauthorised burial or cremation.
 4. Breach of regulations and environmental legislation.
 5. Staff unsuitably qualified to operate crematorium machinery.
 6. Poor administration of cremation and burial arrangements.
 7. Poor service delivery resulting in a loss of business.
 8. Failure to communicate with funeral directors.
 9. Inability to cope with excess deaths.
 10. Collusion with funeral directors resulting in loss of income to Council.
 11. Safety of staff, contractors and visitors to the crematorium and cemeteries.
 12. Damage to cremation equipment/loss of cremation equipment.
 13. Paths, trees, and woodland area not appropriately maintained.
 14. Failure of new IT system.
 15. Records incorrectly maintained.
 16. Disruption in utilities (LPG or electricity).
- 3.3 A 'risk-based audit' approach has been adopted, whereby key risks have been identified during discussions between the Internal Auditor and key departmental staff. The Neighbourhood Services Risk Register has also been reviewed.
- 3.4 These risks, if realised, would be detrimental to the Council with regards to meeting the Health and Wellbeing objectives, as outlined in the Fit for the Future Strategy, which sets out to provide comfort and reassurance to the bereaved through peaceful and well-maintained facilities.

4 Findings

4.1 Recommendations from Previous Reports

- 4.1.1 The current position in respect of the recommendations from the audit reported in July 2019 was also reviewed. The current position is as follows:

Recommendation	Management Response	Current Status
Budget monitoring should be carried out monthly and should include communication with the allocated accountant to discuss budget over and under spends. This will help to keep control of the budgets and prevent large discrepancies at the end of the financial year.	Monthly meetings have been set up between the Bereavement Services Development Manager and the Accountant to ensure a robust system is in place to manage the budgets on a frequent basis. Additional time will be scheduled as required throughout the year, for example when fees and charges reports are due.	The Bereavement Services Development Manager (BSDM) confirmed that budget monitoring is not frequently carried out on a monthly basis. However, the BSDM does meet with the accountant on a seasonal basis i.e., during busier times such as September, when fees and charges are discussed. The accountants also regularly help with moving budgets across to the correct codes.

4.2 Financial Risks

4.2.1 Risk: Poor fee collection process/income due not collected.

Budgets are monitored by the Bereavement Services Development Manager (BSDM) and the Trainee Assistant Accountant. The BSDM has also spoken to the Assistant Accountant regarding changes to nominal codes on the Finance Management System (FMS). Currently budget monitoring is difficult as figures have been quoted against the incorrect codes; for example, £210 has been coded against hospitality expenses. Upon review of the relevant invoices, it was found that this figure in fact related to water cooler expenses. This does not, however, warrant a formal recommendation as the BSDM has already requested a change of coding and asked that the nominal codes for cremations be changed from sale of goods to memorial permits. This will allow the service to allocate the budget correctly in future. There are currently three procurement card holders: the BSDM, the Bereavement Services Assistant Manager (BSAM) and the Senior Cemeteries Officer (SCO).

The accounts from both 2020/21 and 2021/22 were reviewed. Although the final account figures have not run vastly over-budget, expenditure has exceeded the allocated amount in certain areas. Undoubtedly the largest amount of credit has been obtained from interment fees. This has increased from £210,684 to £240,925.77. The biggest debit remains the grounds maintenance contract which has increased from £148,768.16 to £171,321.79. Depreciation charges have seen a slight decrease, as have printing charges and car allowances.

It was highlighted during the audit conducted in 2016 that the Council were unnecessarily paying water rates for two tenants at the Old Milverton Road and Birmingham Road cemetery lodges; these are still showing as active outgoings on the 2021/22 accounts. Both of these properties are tenanted through the Housing team. However, it has not been made clear as to whether there is an agreement in these tenancies which stipulates that the water rates will be paid by the Council. The M&E Energy Officer confirmed that both properties are on secured tenancies. There is, however, only one reference to the 'water authority' in the Milverton Lodge agreement. The Birmingham Road Lodge agreement similarly outlines that the 'Council is responsible for repairing apparatus which supplies water'. The M&E Energy Officer requested to inspect the records held by Castle Water, which revealed that these rates are correctly being paid for by the Council; the Council are responsible for the standpipes surrounding the lodges which correspond to the water rates in the yearly accounts. The Compliance Manager has asked the M&E Energy Officer to clarify if the tenanted dwellings can be independently metered and the utility bills transferred to the tenants.

Invoices are stored on the FMS and the BS team send all invoices and backing sheets to the funeral directors via email. As well as the FMS, the service maintains its own banking reconciliation spreadsheets which outline the cremation and burial fees each month. The fees and charges are anticipated to increase by 15% for 2023/24. These are due to be agreed at Executive at the end of September and subsequently implemented from January 2023. The fees published by the crematorium mostly align with those that have been published on the Council website. However, the crematorium's price list states that a

duplicate certificate for cremated remains is £14, yet this is recorded as £11 on the Council website.

Recommendation – The Crematorium’s standard price list should align with the prices quoted on the Council website.

Fees include all professional services relating to the administration of the cremation, use of either the North or South chapel, the scattering of the cremated remains, the provision of recorded music facilities and the use of an organ. The unattended fees do not include the provision of music.

Testing was conducted by the auditor to check that cremations and burials had been charged in line with the correct fees and allocated to the correct codes on the FMS. 11 cremations, 11 interments, 10 foetal cremations and 6 miscellaneous items were viewed. In all cases the fee and invoice had been stored on the FMS under the correct debtor and aligned with the correct fees and charges. It was, however, apparent that many invoices did not contain a requisition number. There was also one invoice which had been numbered incorrectly.

Advisory – Consideration should be given to reminding staff that requisition numbers should be included on invoices.

The testing also ascertained that the invoices had been raised in a timely manner. In 18 cases, the invoice had been raised less than a month after the cremation or burial; in 12 cases, the invoice was sent two months after the cremation.

4.3 Legal and Regulatory Risks

4.3.1 Risk: Incorrect or inappropriate cremation resulting in fines and/or imprisonment.

Crematorium staff book services requested by the funeral directors through the calendar on the new IT system, Epitaph (implemented on 1 April 2022). Cremations are given unique reference numbers once a funeral has been processed. Within the network files are a standard set of documents which crematorium staff send to funeral directors. These include notices of applications to cremate and medical certificates. Funerals cannot take place until these have been issued either by the Registrar (or by the coroner). Registration normally occurs within five days of the death unless the death is being investigated by a coroner, in which case the death cannot be registered until the coroner’s investigations are complete. The details from the applications are entered onto the network database which forms the statutory computerised record. Cremation legislation dictates that details such as the date of death and age of the deceased must be correct on all documents. The medical referee is required to sign the ‘Crem 10’ document, which ensures that there is no registered cause for further investigation.

Electronic signatures from referees are saved by email onto the system. The authority to cremate ticket remains with the coffin at all times to ensure that the details can be checked for any inaccuracies before cremation occurs. Funeral

directors and ministers are expected to check that the name on the coffin plates correspond to the relevant paperwork. The crematorium staff are able to view any music requests through the Wesley Media portal, which is downloaded to the chapel computers; this will also include webcast confirmation where relevant.

4.3.2 **Risk: Unauthorised burial or cremation.**

All medical records, including the signatures of medical referees, are checked before the authority to cremate card is signed off. The BSDM advised that medical referees are paid based on the number of certificates that they have signed during that particular month. During testing it was found that in all sampled cases, the death had been appropriately signed off by a medical referee.

4.3.3 **Risk: Breach of regulations and environmental legislation.**

The service operates under a Code of Practice which is issued by The Federation of Burial and Cremation Authorities; this outlines the procedures that should be followed both prior and after committal. The Institute of Cemetery and Crematorium Management (ICCM) also provide guidelines for crematoriums regarding infant funerals and the recycling of floral tributes, amongst other topics. There are several strands to the cremation legislation that the service is bound by, including the Births and Deaths Registration Act 1953, the Coroners (Investigations) Regulations 2013 and the Environmental Protection Act 1990. The Environmental Protection Act outlines the statutory laws regarding emission limits, flue gas treatment and the disposal of residues. The Local Authorities Cemeteries Order 1977 Section 18 also stipulates that there is to be no unauthorised entry after the cemetery is closed to the public and all persons shall conduct themselves in a decent, quiet, and orderly manner.

The placing on graves of unauthorised memorials such as artificial wreaths, items of pottery, glass jars and tins is strictly forbidden, and any item placed in contravention of this regulation can be removed by the Council. Wooden crosses or other religious emblems, showing the name of those interred, are permitted as a temporary marker for a maximum of twelve months from the date of the last interment. After this time, they are removed by the Council.

Cremator temperatures must adhere to air quality guidance and are therefore computer-controlled. Combustion occurs in the primary chamber; any products of the combustion process which are not burnt in the primary chamber will pass into a secondary chamber. The secondary chamber is maintained at 800°C by additional burners. The environmental health reports were viewed by the auditor, where it was found that the secondary chamber had been maintained at 800°C per month, in line with regulations. The crematory computers also monitor the carbon dioxide, oxygen, and particulate levels. Equipment is tested through various methods; the cremators use best available techniques (BAT) to continuously monitor emission levels. Exceedances in these levels are reported to the regulator and preventative actions are subsequently taken. The annual, extractive tests determine the emission levels during cremation. These are performed by accredited personnel under laboratory conditions. The data stored on the cremation equipment is then compared with the data collected during

statutory testing to ensure that the data is accurate and guarantee that the equipment is compliant with relevant legislation.

4.3.4 **Risk: Staff unsuitably qualified to operate crematorium machinery.**

A training matrix has been compiled which outlines the competency levels of individual members of staff. This also highlights on which dates qualifications have been achieved and whether a particular course is currently in progress. There are seventeen training programmes due to be attended by all staff, including manual handling, safeguarding and ICCM measures.

Recommendation – Mandatory training should be given to all staff, as outlined in the training matrix.

Advisory – Consideration should be given to discussing additional/refresher training with staff during the annual appraisal process.

Individual training scheme workbooks regarding operation of the crematory are held on file; these outline the roles expected of a crematory technician. It is evident within this workbook that the technicians at Oakley Wood are suitably qualified; one technician had been awarded a 'good standard' for seventy-four supervised cremations. There are also procedural notes held on file regarding exclusive rights of burial and webcast guidance. Staff are expected to maintain competency which includes operating the crematory at least one week per annum; all staff with this operating qualification regularly use the crematory equipment.

4.4 **Reputational Risks**

4.4.1 **Risk: Poor administration of cremation and burial arrangements.**

The crematorium receives written instructions that a cremation is due to take place via an official form. This application states whether the cremated remains are to be removed from the crematorium either by the funeral director, the applicant, or another nominated individual, or whether the remains are to be left on site, either to be scattered with or without a witness, or to be placed behind a plaque. If the applicant subsequently changes their mind over how the remains are to be dealt with, formal notification must be received. Tracking of remains throughout the cremation process was evidenced on the old cemetery and crematorium administration system (CAS).

After cremation has taken place, any remains are raked from the main chamber and placed into a cooling container underneath. The authority to cremate card is attached to a magnetic clip and is moved to each part of the cremator as the remains move through the process. The containers are subsequently taken to be reduced within a cremulator and will be accompanied by the authority to cremate card. The cremulator reduces the skeletal material from recognisable fragments of bones to a granular consistence. Large pieces of metal and artificial joints are removed before this point and placed into a large bin to be recycled unless claimed by the applicant.

Once this process has been completed, the remains are either placed into poly-urns and scattered at Oakley Wood or placed into cardboard caskets and collected by the funeral directors or applicant; containers have a capacity of 200 cubic inches in order to contain the ashes.

If the remains are to be collected, an envelope containing the cremation certificate is attached to the container. This certificate is signed by the individual collecting the remains and is retained by the crematorium as proof of receipt; this is filed along with the completed authority to cremate cards. When ashes are to be scattered without a witness, a period of 14 to 28 days is usually allowed to pass before scattering. Where ashes are to be scattered with a witness, it is up to the applicant to arrange a time for this to occur.

The scattering of remains without a representative present usually occurs early morning when few, if any visitors, are in the grounds. The cremated remains instruction forms are checked to see which are due to be scattered and if a particular location has been requested. The cremated remains for scattering are taken to the required location; the name, and any requirement for strewing is checked again on the instruction form before the scattering takes place. The lawn or area of strewing is checked for any obstacles which should be removed. The ashes are poured close to the ground and cremated remains are then raked or brushed over a minimum area of three-square metres, before being covered with sifted soil. The cremated remains instruction form is then updated with the location of the remains.

If the applicant or representatives attend the scattering, the cremated remains must be placed in a ceremonial strewing urn. A member of staff will meet the applicant and show the identification documentation to reassure those present that they are the correct cremated remains. The member of staff will then escort the family to a suitable location for the strewing. The applicant will then be offered the opportunity to scatter the cremated remains, assisted by the member of staff. Once the strewing has taken place the member of staff must stay a discreet distance away so that the applicant may pray or be silent. Once the applicant has left, the cremated remains are dispersed and covered with soil. Cremated remains may be placed in full-size family graves, where previous coffin burials have taken place. Alternatively, the crematorium may provide a specific cremated remains grave.

4.4.2 **Risk: Poor service delivery resulting in a loss of business.**

A cremation can be conducted within three to four days, but this is heavily dependent on the funeral directors. Testing was conducted by the auditor on eleven samples to check that the cremation had been conducted in a timely manner. It was found on all eleven samples that the cremation date occurred well within thirty days of the registration of death; the largest gap between these two dates was twenty-two working days. There have, however, been several complaints lodged on the system since the last audit was conducted concerning demolition work taking place at the crematorium during services, static coming through the speakers during musical interludes and metals being recycled, despite the family requesting that these be kept. In cases such as these, the complaints have been upheld and resulting action by the crematorium has been to reduce the fees of either the webcasting, music service or use of the

chapel. In one case, an inscription was offered to be placed in the Book of Remembrance free of charge. The BSDM has had confirmation from the Deputy Chief Executive, Head of Assets and Portfolio Holder that the media equipment can be replaced. At present, no formal feedback is obtained from the customer after the service.

Advisory – Consideration should be given to obtaining feedback from mourners regarding service delivery.

Recommendation – Staff should be reminded to check all request forms before a funeral service takes place.

4.4.3 **Risk: Failure to communicate with funeral directors.**

There is no set timescale in place in which the crematorium is expected to communicate with the funeral directors, although staff will prompt them for paperwork when needed. All correspondence with the funeral director is recorded under the network files relating to the deceased individual. The BSDM holds one formalised meeting with the funeral directors each year. The 'Crem 1' document is essentially a formalised agreement between the crematorium and the funeral director and outlines the responsibilities of each party.

4.4.4 **Risk: Inability to cope with excess deaths.**

There is a continuity plan in place which outlines the measures to be taken in the event that the crematorium is unable to deal with excess deaths; this looks at alternative storage methods with funeral directors and hospital mortuaries. There are various options available to provide additional body storage across the area, including hiring an existing storage building or joint centralised storage funded by local authorities. One cremator can carry out approximately sixteen cremations in a 24-hour period. With all cremators operating, approximately 210 cremations per week could theoretically be achieved. However, this calculation assumes full staff availability, 24/7 working and 100% equipment reliability, which is unlikely to be practical. During the Covid-19 pandemic, some funeral directors were able to set up large additional storage facilities.

4.5 **Fraud Risks**

4.5.1 **Risk: Collusion with funeral directors resulting in loss of income to Council.**

Several contracts have been procured for the service including bereavement software and calligraphy work. FG Marshall are expected to update and return the Book of Remembrance a minimum of two weeks before the volume is scheduled to be on display. They are also responsible for replacing the book if it is lost, stolen or damaged whilst in their care. There is also a gas supply contract in place for the delivery of bulk liquified petroleum gas to the crematorium.

The contract with MEMSAFE for memorial safety inspections expired on 31 August 2022. The Procurement Business Partner has confirmed that he is due to meet with the BSDM so that this can be reprocured by March-2023. As spending

with Wesley Media was over £10,000 at the time of the last audit, a formal contract was procured. This contract is based on KPI's; five instances of performance failure for any individual KPI will constitute a critical service failure which may lead to termination of the contract.

Bereavement staff are expected to work flexibly to meet the needs of the service and may be expected to work unsociable hours, including evenings. Weekends and bank-holidays are worked on a rota basis, during which times no immediate access to a manager or supervisory post is available. Therefore, staff require a comprehensive knowledge of the whole service. The BSAM and SCO job descriptions highlight that the post-holders must be expected to operate cremation machinery. The qualification to operate crematory machinery must be obtained within six months of the post start date. They also stipulate that staff members must be qualified in first aid. This aligns with the skills matrix which lists all current staff as first-aid qualified. The most recent first aid certificates were issued in June-2022 and are valid for three years.

There have been several changes to the establishment and the team is due to advertise for an administration officer. The service has also recently advertised for a Bereavement Technical Officer. Staff are not expected to undergo enhanced checks (DBS) because they neither work with vulnerable people nor visit individual houses.

4.6 **Health and Safety Risks**

4.6.1 **Risk: Safety of staff, contractors and visitors to the crematorium and cemeteries.**

The SCO is the only member of staff who is required to work alone; consequently, he has been issued with a work mobile phone and a Solo Protect device. The service abides by the lone-worker policy and fire alarms are regularly tested at the crematorium. Staff are also required to log their start and finish times on flexi cards which are held on the network file. During the audit, it was found that these were all up-to-date.

There is one risk assessment held on Assessnet regarding slip, trips and falls at the crematorium and cemeteries; this is due for review in December-2022. The cemeteries and crematorium are listed on the Council's gritting policy as a high priority, although cemeteries are only gritted if a burial is taking place. Near miss incident reports have also been logged on Assessnet. Most of these have revolved around falls in and around the crematorium; several related to injuries sustained whilst manual lifting had occurred. An external risk assessment has been conducted by LEEC Limited. Asbestos, noise, biohazards, tools, manual handling, hot work, hygiene, lone-working and COVID-19 have all been highlighted as potential risks. During the most recent assessment, the crematorium scored 'green' in their management of all the identified risks.

The service has its own Health and Safety Action Plan which includes high and medium level risks affecting the service. These include providing staff with relevant training as well as assessing substances and testing electrical items. All of these actions have either been completed or are in progress. It is outlined in the SCO job description that the health and safety requirements of the grounds,

facilities and grave digging operations are to be maintained by this post holder. As well as checking the location of all graves for accuracy, this postholder leads all work in relation to memorial safety, including carrying out risk assessments to prioritise inspections and repairs.

4.6.2 **Risk: Damage to cremation equipment/loss of cremation equipment.**

There is a public right of way through Oakley Wood and so the site is exposed to security issues; there are currently no CCTV cameras on site. Leamington cemetery is opened and closed by the caretaker. The grounds maintenance contractor opens the Kenilworth, Milverton and Warwick cemeteries, and these are then locked by the rangers.

The ashes and crematory cold storage are locked out of hours. All ashes stored in poly urns and boxes were found by the auditor, to have a ticket which included the name and cremation number. The crematory also had a separate holding wall for ashes wishing to be scattered with or without a witness. When cremations are taking place, the store is left open as access is regularly required both to operate the cremulator and to retrieve ashes for collection. Access to the crematory itself is controlled by a fob. Mourners can request to enter the crematory if they wish to see the body cremated; contractors also have access to this. Ashes can only be collected by the applicant, who is requested to provide identification. The certificate of receipt is signed either by the applicant or by the funeral director and accompanies the ashes at all times.

Information can be obtained directly from the crematory computer and the Senior Environmental Health Officer inspects this data every six months. As the crematory needs three hours to reach the desired temperature, both crematories are used during busy periods, in order to preserve gas where possible. The equipment held at the cemeteries belongs to the contractors. There is an inventory available, although it is not maintained or reviewed frequently. The inventory on the network files is out of date and shows some equipment as in very poor condition including desks, step ladders, chairs, and cabinets.

The Insurance and Risk Officer does not currently require a copy of the inventory, as information regarding computer equipment is held by IT and covered under computer insurance. The cremators, catafalques and organs are covered under the building insurance as they are classed as fixtures and fittings.

Advisory – Consideration should be given to updating the equipment inventory, highlighting the current conditions of equipment and the date and cost of the items procured.

4.6.3 **Risk: Paths, trees, and woodland area not appropriately maintained.**

Oakley Wood measures 108 acres and is managed by the Warwickshire Wildlife Trust. Twenty-one acres of this belongs to the crematorium and therefore restriction of memorials is necessary. The planting of shrubs, trees and flowers by the public is not generally allowed. Donations can, however, be made to Warwick District Council for the bulb fund. Seven of the twenty-one acres have been set aside for a Woodland Garden of Remembrance.

The cemeteries are frequently surveyed to mitigate the risk of injury from collapse of gravestones and memorials. With regards to tree inspections, a service-level agreement with the Warwickshire County Council (WCC) Forestry team is in place. As bird and bat boxes are donated by mourners, any protected species living upon or within the tree must be reported to the Council so that permission may be obtained from the relevant conservation organisations before works to trees and hedges can begin.

A formal strategy is in place for the management of trees within the district. This divides the Council's tree population into four categories: street trees, woodlands, trees in parks, cemeteries and open spaces and housing area trees. Each area receives priority once every four years with urgent or annual work being carried out in the nonpriority areas. More frequent tree inspections are carried out on trees whose condition has given cause for concern. The tree inspection schedule highlights the trees that the Council maintain. The contract in place with WCC Forestry for the maintenance of the trees managed by the Council, details the timescales in which tree works should take place following inspections. If a tree requires particular attention, the rangers will report it to the Council, who then communicate with WCC.

The crematorium has produced a crib sheet of approved planting which applies to crematorium and natural burial ground land. Planting is only permitted in areas which have been thinned, to allow plants to obtain light. There are areas in cemeteries where donated trees can be planted. Packets of mixed woodland seeds are available from the crematorium, but only specific varieties of plants can be planted in the woodland.

The grounds maintenance contract covers the work which occurs at the crematorium, closed churchyard grounds and cemetery grounds. The contractor is expected to complete grave excavations, backfill graves and supply chapel maintenance (although many of these tasks will be carried out by crematorium staff). The contractor is responsible for the provision of all equipment necessary to carry out the required services. Prior to any grave excavation, the team must carry out a safety check of all nearby memorials. Unattended graves are left locked until the time of the funeral to prevent unauthorised removal. The team are instructed to remove all lockable boards from grave tops one hour before the scheduled burial time and provide safe access to the grave side for the funeral party. To ensure that the grave area is appropriately prepared for a funeral party, the contractor will place an approved artificial grass matting around the area of the grave. On the day of a funeral, the team ensure that all chapels are in a clean and suitable state for the service. They are also responsible for turning the heating on at least one hour before the service and ensuring that hymn and service books are displayed tidily.

The BSAM is involved in the meetings with the contractor and the Green Spaces team, where topics such as the turfing of graves, grass cutting at cemeteries and hedge maintenance are discussed.

4.7 **Other Risks**

4.7.1 **Risk: Failure of new IT system.**

The BSDM is the designated system owner for Epitaph and therefore responsible for determining the appropriate access-levels permitted for each user. The burial ledgers are updated on a weekly basis, with the details from the forms and deeds being input manually. Epitaph is still in its infancy and so there have been a few modifications since its implementation.

4.7.2 **Risk: Records incorrectly maintained.**

Burial registers are kept in fire-proof cabinets; the documents are also scanned so that digital copies can be made available. Ledgers and memorial books are secured by a number lock door system in the office. Current volumes of these books are on display, unless they have been sent to the calligraphers for new inscriptions.

The Book of Remembrance is hand-made, bound in Royal Burgundy leather with leaves of handmade paper. There is one double page for each day of the year and each page has two columns for inscriptions. Inscriptions consist of thirty-six letters on each line and are hand penned in black ink with a gold leaf capital letter embossed on alternating red and blue squares. Remembrance cards matching the Book of Remembrance are presented in a protective wallet to mourners.

The crematorium also hosts an electronic Book of Remembrance which can be viewed at any time. Where the request for an inscription is unclear or illegible, FG Marshall are expected to seek clarification from the bereaved family via the crematorium before the inscription is inked into the book. In the Chapel of Remembrance, the Book of Remembrance is displayed on the days page in a locked glass cabinet. There is digital access available for other entries when the chapel is open. The Chapel of Remembrance is unlocked in the morning and automatically locks after 5pm.

4.7.3 **Risk: Disruption in utilities (LPG or electricity).**

There is no official agreement amongst the neighbouring crematoriums, but Oakley Wood have in the past relocated to alternative crematoriums when crematory equipment has failed; ashes have in the past been cremulated at Coventry. Rugby and Canley crematoriums have a good-working relationship with Oakley Wood, meaning that issues can be sorted at service-level rather than be escalated up to management.

Engineers give a six-monthly service to the crematory machines. Cremators have preventive servicing every six months and analytical monitoring equipment is serviced every three months. The gas tanks have internal telemetry which automatically places an order for them to be refilled. Staff are empowered to speak directly to the cremator maintenance contractor or memorial safety contractor in the event of equipment failure.

If a cremator is continually heated and cooled, the associated expansion and contraction, or thermal shock, will cause the hot face refractories to crack. If the cremator is brought up to temperature and then used continuously throughout the day to carry out a number of cremations, the refractories will only expand

and contract once. Forward planning is therefore necessary to achieve a continuous output of cremations and prolong the life of the hot face refractories. The cremators are routinely serviced every quarter, with a complete relining of the internal brickwork taking place every five years; the current cost of this is approximately £40,000. The hearth is also replaced every two and a half years at a cost of approximately £8000. These costs have been fully incorporated into both the equipment contract and budget projections.

If the temperature within the primary chamber becomes too hot, the process of combustion could accelerate, producing too great a volume of emissions for the cremator to cope with. This could result in damage to the flues, cremator or even the building. Alternatively, if the temperature falls too low in the primary chamber, combustion will not take place. A pressure switch therefore monitors any lack of air in the cremator and prevents the burner from being ignited. This is to stop a build-up of unburned gas which, when introduced to oxygen or flame, could cause an explosion. A warning alarm will indicate to the operator that a problem exists. A flame failure sensor is used to detect that the gas has ignited, and if it fails to ignite for any reason the burner is automatically switched off and the operator alerted. The spark plug and ionisation probe require regular cleaning to remove carbon deposits, which build up over a period of time. In addition to providing the initial surge of heat to begin the process of combustion, the burner is also used at the end of the cremation process to destroy any remaining tissue and calcify the remains. In effect, this reduces the skeletal material to a chalk-like consistency, which can then be reduced into ashes. As the temperature increases, it is necessary to introduce increasing amounts of oxygen in the cremator, to support the combustion process. Failure to do so will result in the production of un-burnt gasses, which will be seen as smoke.

5 **Summary and Conclusions**

- 5.1 Section 3.2 sets out the risks that were being reviewed as part of this audit. The review highlighted weaknesses against the following risks:
- Risk 1 – The Crematorium price list does not fully align with the Council website.
 - Risk 5 – Staff may not have received all relevant training.
 - Risk 7 – Checks may not be conducted thoroughly prior to a funeral taking place, leading to complaints from members of the public.
- 5.2 Further 'issues' were also identified where advisory notes have been reported. In these instances, no formal recommendations are thought to be warranted, as there is no risk if the actions are not taken.
- 5.3 In overall terms, however, we are able to give a SUBSTANTIAL degree of assurance that the systems and controls in place in respect of Bereavement Services are appropriate and are working effectively to help mitigate and control the identified risks.
- 5.4 The assurance bands are shown overleaf:

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

6 Management Action

6.1 The recommendations arising above are reproduced in the attached Action Plan (Appendix A) for management attention.

Richard Barr
 Audit and Risk Manager

Action Plan

Internal Audit of Bereavement Services – October 2022

Report Ref.	Risk Area	Recommendation	Rating*	Responsible Officer(s)	Management Response	Target Date
4.2.1	Financial Risk: Poor fee collection process/income due not collected.	The Crematorium's standard price list should align with the prices quoted on the Council website.	Low	Bereavement Services Development Manager	Agreed.	31 October 2022
4.3.4	Legal and Regulatory Risk: Staff unsuitably qualified to operate crematorium machinery.	Mandatory training should be given to all staff, as outlined in the training matrix.	Moderate	Bereavement Services Development Manager / Bereavement Services Assistant Manager	Timescales for this will vary depending on the individual needs of the member of staff and the availability of courses or internal facilitator.	31 October 2023
4.4.2	Reputational Risk: Poor service delivery resulting in a loss of business.	Staff should be reminded to check all request forms before a funeral service takes place.	Low	Bereavement Services Development Manager	Agreed. Reminder to be discussed at next staff meeting.	30 November 2022

* The ratings refer to how the recommendation affects the overall risk and are defined as follows:

High: Issue of significant importance requiring urgent attention.
Medium: Issue of moderate importance requiring prompt attention.
Low: Issue of minor importance requiring attention.