



Mountsett Crematorium Joint Committee

Date **Friday 27 January 2012**
Time **10.00 am**
Venue **Whickham Room, Civic Suite - Gateshead Council**

Business

Part A

**[Items during which the Press and Public are welcome to attend.
Members of the Public can ask questions with the Chairman's
agreement]**

1. Minutes of the Meeting held on 30th September 2011. (Pages 1 - 8)
2. Declarations of Interest, if any.
3. Quarterly Report of the Superintendent & Registrar (Pages 9 - 48)
Joint Report of the Corporate Director, Neighbourhood Services and
Corporate Director, Resources.
4. Risk Register 2011/12 Update. (Pages 49 - 58)
Joint Report of the Corporate Director, Neighbourhood Services and
Corporate Director, Resources.
5. Financial Monitoring Report 2011/12: Spend to 31/12/11 and Projected
Outturn to 31/03/12. (Pages 59 - 64)
Joint Report of the Corporate Director, Neighbourhood Services and
Corporate Director, Resources.
6. Provision of Support Services 2012-2013 (Pages 65 - 78)
Joint Report of the Corporate Director, Neighbourhood Services and
Corporate Director, Resources.
7. Service Asset Management Plan 2012/13 to 2015/16 (Pages 79 - 90)
Joint Report of the Corporate Director, Neighbourhood Services and
Corporate Director, Resources.
8. Fees and Charges 2012/13 (Pages 91 - 96)
Joint Report of the Corporate Director, Neighbourhood Services and
Corporate Director, Resources
9. 2012/13 Revenue and Capital Budgets (Pages 97 - 104)

Joint Report of the Corporate Director, Neighbourhood Services and Corporate Director, Resources.

10. Review of the Effectiveness of Internal Audit. (Pages 105 - 132)
Report of the Corporate Director, Neighbourhood Services and Corporate Director, Resources.
11. Such other business as in the opinion of the Chairman of the meeting is of sufficient urgency to warrant consideration.

Colette Longbottom
Head of Legal and Democratic Services

County Hall
Durham
19 January 2012

To: **The Members of the Mountsett Crematorium Joint Committee**

Durham County Council:-

Councillors: O Temple (Chair), A Bainbridge, J Docherty, M Hodgson, J Hunter, O Johnson, J Nicholson, B Stephens and J Wilson

Gateshead Council:

Councillors K Dodds (Vice-Chair), M Ord, P Ronan, J Hamilton, D Davidson, P Mole and M Wallace

DURHAM COUNTY COUNCIL

At a Meeting of **Mountsett Crematorium Joint Committee** held in Committee Room 1B - County Hall, Durham on **Friday 30 September 2011 at 10.00 am**

Present:

Councillor O Temple (Chair)

Members of the Committee:

Durham County Council

Councillors A Bainbridge, J Nicholson and J Wilson

Gateshead Council:

Councillors M Ord and D Davidson

Apologies:

Apologies for absence were received from

Durham County Council

Councillors M Hodgson, J Hunter and O Johnson

Gateshead Council

Councillors K Dodds, P Ronan, J Hamilton, P Mole and M Wallace

1 Minutes of the Meeting held on 29th July 2011.

The minutes of the meeting held on 29 July 2011, were confirmed as a correct record, with the inclusion of members Apologies for Absence which had been omitted from the printed version.

2 Declarations of Interest, if any.

Councillor Wilson advised that although he did not have a personal or prejudicial interest on any of the items on the agenda, he did wish to make members aware that he was employed by Co-Operative Funeral Directors.

3 External Audit - Issues Arising Report for the year ended 31 March 2011 and Response.

The Committee received a report which outlined the Mountsett Crematorium Joint Committee, External Auditors (BDO LLP) Issues Arising Report for the year ended 31st March 2011 (for copy see file of minutes).

The report further detailed responses to the findings and recommendations identified within the Issues Arising Report for consideration.

The Head of Finance (Corporate Finance) advised that the Audit had not highlighted any material weaknesses around the Joint Committees system of internal control. It had, however, reiterated the recommendations proposed with the 2010/11 Annual Internal Audit Report considered by Members on 17 June 2011.

He referred to those recommendations and advised that they had been made in order to strengthen the internal control arrangements of the Joint Committee as follows:-

- *R1: Internal Auditors Recommendations:*
'The body must implement the recommendations made by the internal auditor to improve the systems of the Joint Committee as soon as possible or in any event before the end of the current year.'

The Head of Finance (Corporate Finance) advised that Members would recall that a response to the 2010/11 Annual Internal Audit Report and subsequent action plan was also considered at the 17 June 2011 meeting.

The action plan previously presented highlighted the issues raised and action taken / current position with regards to those issues / recommendations, as set out below:

- ***Adjustments should be made to ensure all Book of Remembrance Income correctly accounts for VAT.***

The error identified was as a result of the parameters within the cash receipting system being temporarily set incorrectly for this payment type. The impact of this error however was relatively minor with the VAT amounting to £386.43.

The system has been corrected immediately to ensure no further impact on the Crematoriums funds, and adjustments to correct the previous error have been undertaken and reported to the VAT officer within Durham County Council though the sums involved falls well below the threshold for voluntary disclosure.

- ***Application forms should be signed by the Funeral Director.***

The application forms are effectively an agreement by the Funeral Directors that all services requirements have been carried out in a suitable manner. The Superintendent and Registrar has now ensured that the administrative processes and procedures include the mandatory signing of such forms.

- ***Dates of when ashes are collected must be recorded on the collection form as well as the signature of the person collecting the ashes.***

Whilst Funeral Directors sign when ashes are collected, the date of collection is not always recorded. The Superintendent and Registrar has now ensured that the administrative processes and procedures include the dating of such records.

- ***Consideration should be given to the development of a Service Asset Plan.***

Substantial Improvements had been made through the opportunities afforded by the harmonisation of fees and charges in 2010/11. The Joint Committee has significantly more financial capacity to address investment requirements going forward. Feasibility studies were underway, specifically for the development of the crematorium grounds for the display of memorial plaques etc. These feasibility studies would further inform an Asset Management Plan, which would be produced in the coming year by the Superintendant and Registrar.

The Head of Finance (Corporate Services) advised that by implementing the actions identified demonstrated the commitment of the Joint Committee in ensuring that all systems of internal control were as robust as possible.

Councillor Temple advised that the report was very pleasing and it was good to see that External Audit were in agreement with those recommendations made by the Internal Audit department of Durham County Council.

Following discussion it was RESOLVED that:-

1. That the issues and recommendations identified within the External Auditors Issues Arising Report dated 17 September 2011 be noted.
2. that the actions, both implemented and required with regards to addressing the External Auditor's recommendations be noted.

4 Report of the Superintendant & Registrar

The Superintendant and Registrar presented the report which provided Members with a quarterly update relating to performance and other operational matters.

He then went on to provide details of the number of cremations undertaken during the period 1 April to 30 June inclusive, with comparative data in the same period last year.

In summary he advised that there were 295 cremations undertaken during the first quarter, compared to 273 in the comparable period last year, an increase of 22.

With regard to Quarter 2 he advised that there had been 200 cremations undertaken during the period, compared to 169 in the comparable period last year and increase of 31. Overall there has been 495 cremations in the first 5 months of 2011/12, compared to 442 in the same period last year, an increase of 12%.

The Superintendant & Registrar then proceeded to detail operational matters and up date members on developments since the previous meeting.

Members at their last meeting agreed to the principle of introducing a Pre-Payment Bond from 1 October 2011, subject to confirmation being received regarding registration requirements from the Financial Services Authority (FSA).

It was reported that full details had been provided to the FSA and discussions were ongoing, in consultation with the Councils legal team. It was noted that if registration is ultimately required, a cost of £1,500 will be payable, with the process of application taking approximately 6 months.

Given the above it was reported that the pre-payment bond scheme would now not be commencing on 1 October 2011 as earlier reported and would be delayed until the issue of FSA registration was resolved.

In response to this particular issue Councillor Wilson advised that he had not been in attendance at the last meeting, but had some major concerns about the introduction of the bond. He added that in his opinion the offer of this bond would be financially imprudent. He further added that Funeral Directors would find the scheme attractive as the risk of offering up pre-paid cremations would be taken away from them and bore by the County Council. He felt that it would be irresponsible for the Council to take on this level of risk given that crematorium charges were the only form of income to the Crematorium.

He further pointed out that changes in legislation and methods of cremation could change dramatically in the future, not to mention the inevitable increases in inflation. This in his opinion would leave the Council in a position where the full cost of the cremation would not be covered by the purchased bond, and any subsequent financial loss could not be controlled.

In response Councillor Temple reminded members that a decision had been taken at the last meeting to implement this bond, therefore the Committee were bound by that decision. He did however suggest that this should be investigated further via Legal & Democratic Services.

The Head of Finance (Corporate Finance) clarified for members a number of points on how the scheme would be operated. In response to a question from Mr J Moffett (Gateshead Council), the Head of Finance advised that a risk based assessment outlining benefits and dis-benefits could be brought to a future meeting to discuss further.

Councillor Ord asked whether this form of scheme was being used anywhere else in the Country. In response the Head of Finance advised that it was not.

As a way forward Councillor Temple suggested the following actions:

1. The issue be placed on the Agenda for the next meeting of the Joint Committee.
2. Seek Legal advice on the whether the previous decision can be revisited by the Joint Committee, and if so, within what timescale.
3. Provide a Risk based assessment on the pro's and con's of the scheme along with consequences of action, to be presented to the next meeting.
4. That a view be sought from Gateshead regarding the implementation of the scheme.

Moving on the Superintendent & Registrar advised of an International Conference for Cremation and Burial Authorities which was attended by the Superintendant & Registrar from the Central Durham Crematorium in July 2011. Notes of that meeting were attached to the papers for Members information.

Further detail was then provided regarding improving the process of Death Certification. Members were advised that the Government had for some years been looking at ways to improve the process of Death Certification and indeed a new scheme was due to come into effect on 1 April 2012.

It was reported that this date was now to be put back to April 2013 due to changes in public health arrangements. Full details of the proposed changes were included within Appendix 3 of the report, the main changes being to the paperwork required for Death Certification and that the Local Authority would need to establish a local medical examiner's service for their area.

Following discussion it was RESOLVED:

1. That the content of the report be noted with regard to current performance of the crematorium.
2. that the current situation with regards to the Pre-Payment bond be noted and appropriate action be undertaken to address the points and concerns raised.
3. that the information with regards to the International Conference be noted.
4. that the current situation and delays with regard to Death Certification changes be noted.

5 Risk Register 2011/12.

The Head of Finance (Corporate Services) presented the report which updated Members on the current position with regard to the Risk Register of the Mountsett Crematorium Joint Committee.

A risk assessment report had been presented to members at the February meeting which included a comprehensive risk register that identified all known risks of a Service and Operational nature, with all risks scored using the Durham County Council methodology approach to Risk Management. It was subsequently agreed at that meeting to regularly monitor and report on both strategic and operational risks.

In line with the previous report, two risk registers had been prepared and reviewed identifying Service and Operational risks. It was reported that following a review of these known risks, all strategic risks now had low Net Scores and there has been no changes to the scores following the review. The risks were all recorded at tolerable levels. This was also the case for Operational Risks.

It was further noted that Risk 8(Service Risks) (Adverse inspection / audit report) and Risk 15 (Lack of evidence for Employers Liability Claims) had now been closed as it was considered that these were generic management issues rather than risks to the Committee.

Risk 8 (Operational Risks) (Slips, trips and falls) had one action remaining and it was reported that the action to carry out training in risk assessments for ladder duties had been arranged but subsequently cancelled. It was noted that following a further cancellation of training the Bereavement Services Manager was looking to reschedule at the earliest opportunity.

The Head of Finance (Corporate Finance) also reported that one emerging risk to monitor was that relating to the implementation of changes brought in under the Health and Social Care Bill regarding Death Registration. It was reported that each local authority should by December 2011 have appointed someone to oversee these responsibilities. Further details would be provided to the next meeting of the Joint Committee.

In conclusion the Head of Finance (Corporate Services) advised that in order to ensure that the risk register was kept up to date, regular reviews would continue to be carried out to ensure that any new and emerging risks are identified, existing risks were removed if no longer appropriate and existing risks were reviewed taking into account current issues. It was further agreed that given the size of the Risk Register, a full copy shall be circulated annually only.

Following debate it was RESOLVED:

1. That Members of the Joint Committee note the contents of the report and the updated position.
2. The Risk Registers be kept up to date and reviewed by the Joint Committee on a half yearly basis.

6 Financial Monitoring Report 2011/12: Position at 31/08/11, with Projected Outturn at 31/03/12.

The Head of Finance (Corporate Finance) presented the report which set out details of income and expenditure in the period 1 April 2011 to 31 August 2011, together with the provisional outturn position for 2011/12, and highlighting areas of over / underspend against revenue budgets at a service expenditure analysis level.

The report further set out details of the funds and reserves of the Joint Committee at 1 April 2011 and forecast outturn position at 31 March 2012, taking into account the provisional financial outturn.

The report further detailed the provisional outturn financial performance of the Mountsett Crematorium. Variances between original budget and forecasted outturn were detailed within the report.

It was reported that the projected outturn was showing (before transfers to reserves and distribution of surpluses to the partner authorities) of £295,990 against a budgeted surplus of £245,390, £50,600 more than the budgeted position.

Variances were outlined within the report as follows:-

Employees

Probable outturn was showing an anticipated saving of £5,050 against the approved budget. These savings were as a result of the revised working patterns (including the change in working requirements during the winter months) that were implemented last year but which are not reflected in the 2011/12 base employees budget.

Premises

An underspend of £12,235 is projected in relation to Crematorium premises costs. This is a result of the following:-

- Utility costs of gas, electricity and water are anticipated to result in an underspend against budget of £6,235
- The historic £6,000 budget in relation to Water Seepage Repairs will not be required during 2011/12.

Supplies and Services

An underspend of £675 is projected in relation to Supplies and Services:-

- The collective equipment, postage, printing and stationary budgets were anticipated to underspend by £3,000
- The Wesley Music System had cost £1,450 additional to the budgeted sum as a result of maintenance costs. Additional charges to the previous year's budget were identified during the 2010/11 closedown period. It was noted that this variance was identified after the 2011/12 budget was set.
- The projected increase in cremations (identified in the Income element below) has resulted in anticipated additional medical referee costs of £875.

Agency and Contracted

As a result of the revised working practices / duties undertaken by the crematorium staff during 2010/2011, it was anticipated that an element of the Grounds Maintenance budget would not be required during this financial year. It was further reported however that an element would be retained to cover the anticipated costs in relation to Winter Maintenance and snow clearing. The outturn therefore indicated a prudent anticipated saving of £7,000.

Income

The base budget assumed a total of 1133 cremations during 2011/12. Taking into consideration the numbers to date and also previous years trends in relation to the forthcoming months, it was anticipated that a further 53 cremations (to budget) will be undertaken during the year. This resulted in an additional (£25,440) income against the base budget.

Further detail was provided regarding the development of a Memorial Garden at Mountsett Crematorium. It was reported that whilst it was anticipated that an income from the sale of memorials would materialise during the 2011/12 financial year, it had not at this point been factored into the provisional outturn.

Earmarked Reserves

Contributions from the revenue surplus towards earmarked reserves were forecast to be £50,600 additional to budget. This is as a result of the net savings and additional income identified above.

The retained reserves of the Mountsett Crematorium Joint Committee at 31 March 2012 were forecast to be £424,554, representing a £131,100 (45%) increase over the opening position at 1 April 2011.

In conclusion the Head of Finance (Corporate Finance) added that the budget was well under control and the outturn position presented a positive picture of the Joint Committee's finances.

Councillor Wilson added his congratulations to the team on the very satisfactory financial position. Councillor Temple reiterated these comments and added that he was pleased to note the increasingly healthy position of the Cremator Replacement Reserve.

Following discussion it was RESOLVED:

- That Members note the budget virement regarding the Premises Insurance costs.

- Members note the April to August 2011 revenue spend financial monitoring report, associated provisional outturn position and the forecasted Crematorium earmarked reserve balances at 31 March 2012.

Mountsett Crematorium Joint Committee

27 January 2012

Report of the Superintendant and Registrar



Report of Ian Staplin, Superintendant and Registrar to the Mountsett Crematoria Joint Committee

Purpose of the Report

1. To provide members of the Mountsett Crematorium Joint Committee with an update relating to performance and other operational matters.

Performance Update:

Number of Cremations: for the Period 1st September 2011 to 31st December 2011

2. The table below provides details of the number of cremations for the period 1st September 2011 to 31st December 2011 inclusive, with comparative data in the same periods last year:

	2009/2010	2010/2011	Change
	QTR3 [Sept- Dec]	QTR3 [Sept- Dec]	
SEPT	105	106	+ 1
OCT	89	93	+4
NOV	88	102	+14
DEC	95	113	+18
TOTAL	377	414	+37

Gateshead	128
Durham	238
Outside Area	48
Total	414

3. In summary, there were 414 cremations undertaken during 1st September 2011 to 31st December 2011, compared to 377 in the comparable period last year, an increase of 37.

Operational Matters

Mountsett Crematorium Pre-Payment Cremation Bond

4. At the meeting of the Mounsett Crematorium Joint Committee (30th September 2011), members agreed the issue of the Pre-Payment Bond be placed on the Agenda for the next meeting of the Joint Committee. Ongoing discussions with the Financial Services Authority (FSA) over a number of months have not provided a definitive answer to the question of FSA Registration being a requirement in order to operate the scheme.
5. It was also suggested at the previous meeting that we seek Legal advice on whether the previous decision can be revisited by the Joint Committee. Sarah Grigor, the Solicitor advising MCJC will be attending to address this issue and moving forward will be in attendance at all future meetings to advise on any constitutional and/ or legal matters.
6. The view of the DCC legal department remains that registration will be a necessary requirement to enable the scheme to be offered. Sarah Grigor, the Solicitor advising the MCJC has begun to collate the information and documentation that will enable her to proceed with a full registration application with the FSA. The FSA Registration Fee of £1500.00 have been included in the 2012/2013 Revenue Budget Estimate.
7. As Members will recollect the prepayment bond scheme would help to secure future business. This would be sold at a premium to the standard cremation charges, as it relates to future prices of cremation. It is suggested that this be £100 above the current total cremation fee plus a £20 administration fee which equates to a circa 20% premium, with this being reviewed annually at the same time as the other Fees & Charges. An overview on how the scheme would be operated is provided below.
8. The Cremation Bond would be issued in the name of the person who wished to be cremated at Mountsett Crematorium in the future and the Terms & Conditions of use would be that it was not transferable.
9. The potential "sales" numbers have been estimated based on informal discussions with Funeral Directors in the Durham area and with the MD of Golden Charter (one of the largest suppliers of Funeral plans that are marketed through independent Funeral Directors). Based on these discussions the expected range could be between 20 and 40 Pre- payment Cremation Bonds per month at a current (£480 + £100) £580 plus the admin fee of £20, providing an income of between £11,600 to £23,200 per month. All the Funeral Directors approached informally, would be very interested in purchasing a Bond for each of the pre-payment plans that they sell. No market research has been undertaken in the Mountsett area.

10. This money would be placed in receipts in advance and called upon during the year that the Bond was redeemed, before the "year end". The scheme would allow substantial cash prepaid Reserve to be built up, which would attract interest. This reserve would also protect from the redemption of Bonds in the future and the potential reduction of ongoing revenue.
11. The main benefit of offering this scheme to families is the opportunity for individuals/families to purchase their cremation in advance, reducing the financial burden on their family, which is particularly important at a time of general hardship for our communities.
12. The main benefit to Mountsett Crematorium is the securing of future cremations at a time when families are more cost conscious. A further advantage currently is the lower fees at Mountsett when compared to the immediate competition and this could also make the purchase of a Mountsett Crematorium Bond a very attractive proposition. This view reflects the service currently provided via the Bereavement Services Policy in relation to Cemeteries.
13. The risks are believed to be minor, given that the age profile of the majority of purchases of Pre-paid Funeral Plans are between their late 60's to early 70's. The demographics of the sold plans would however need to be monitored very closely. It may be necessary for the responsibility for such monitoring (along with the regular reviews of premium mark ups and the decision to suspend the offering of bonds should the risks associated be deemed too high) to be delegated to the Treasurer and Superintendent.
14. A table has been drawn up (at Appendix 2) to provide an indication of the perceived risk of providing this bond and selling it a premium. The table highlights that bonds up to a maximum of 12 years from the issue date would prove beneficial for the Crematorium Joint Committee, after that time they would become a financial risk.
15. One further risk is that of the rate of inflation increasing way above current predictions, leaving the bond fee looking very cheap. However, the 20% premium, front loaded at the point of sale, plus interest earned, indicates this risk to be low. There will also be an annual review of fees and charges that would take inflation into account and maintain the £100 premium mark up.
16. A risk assessment has been prepared and included in the Risk Register Report.

Green Flag Application

17. At the meeting of the Mountsett Crematorium Joint Committee (30th September 2011), members agreed to enter Mountsett into the Green Flag Award in 2012 and a Management plan be developed for a meeting prior to entry outlining any future development.
18. A management plan has now been written (see Appendix 3), we have identified that there will be minimal investment required in the first year of applying as the majority of the works have been previously undertaken. These have been factored into the budget.

Memorial Plaques

19. A feasibility study has been carried out, specifically for the development of the crematorium grounds for the display of memorial plaques etc. The Joint Committee recently agreed to the sale of memorial plaques which are to be displayed on the outer walls of the chapel of remembrance. We have had talks with the company who produce the plaques and have produced a booklet for the sale of the plaques.
20. Just last week we have started to send out these booklets along with the book of remembrance literature to all applicants. It is envisaged that these will shortly be taken up by the recently bereaved.
21. Whilst initial steps have been undertaken in relation to the proposed Memorial Garden, it is the decision of the Superintendent & Registrar not to factor any potential sales from the memorials into the 2012/13 Income budget. It is considered that potential take up is difficult to forecast currently as a result of not having any facilities for such memorials previously

Recommendations and Reasons

22. It is recommended that Member of the Mountsett Joint Committee consider and agree:-

- The content of this report with regards to current performance of the crematorium.
- The current situation with regards to the Pre-Payment bond and progress working with DCC legal team
- The delegation of responsibility for the monitoring of demographics, review of premium mark ups and suspension of bond issues to the Treasurer and Superintendent & Registrar
- The current situation with regards to the Green Flag application.
- The current situation with regards to the sale of memorial plaques.

Contact: Ian Staplin, 01207 570255

Appendix 1: Implications

Finance

As identified in the report.

Staffing

There are no implications.

Risk

There are no implications.

Equality and Diversity Public Sector Equality Duty

There are no implications.

Accommodation

There are no implications.

Crime and Disorder

There are no implications.

Human Rights

There are no implications.

Consultation

None, however, officers of Gateshead Council were provided with a copy of the report and given opportunity to comment/raise any detailed questions on the content of the report in advance of circulation to members of the Mountsett Crematorium.

Procurement

There are no implications.

Disability Discrimination Act

There are no implications.

Legal Implications

As outlined in the report.

Appendix 2: Bond Payback Period

Year	Amount B/F	Interest	PV	Cost	Inflation
0	£600	0.00%	£600	£ 500	3%
1	£600	1.00%	£606	£ 515	3%
2	£606	1.20%	£613	£ 530	3%
3	£613	1.50%	£622	£ 546	3%
4	£622	1.50%	£632	£ 563	3%
5	£632	2.00%	£644	£ 580	3%
6	£644	2.00%	£657	£ 597	3%
7	£657	2.00%	£670	£ 615	3%
8	£670	2.00%	£684	£ 633	3%
9	£684	2.00%	£698	£ 652	3%
10	£698	2.00%	£712	£ 672	3%
11	£712	2.00%	£726	£ 692	3%
12	£726	2.00%	£740	£ 713	3%
13	£740	2.00%	£755	£ 734	3%
14	£755	2.00%	£770	£ 756	3%
15	£770	2.00%	£786	£ 779	3%



MOUNTSETT CREMATORIA

GREENFLAG AWARDS

MANAGEMENT PLAN



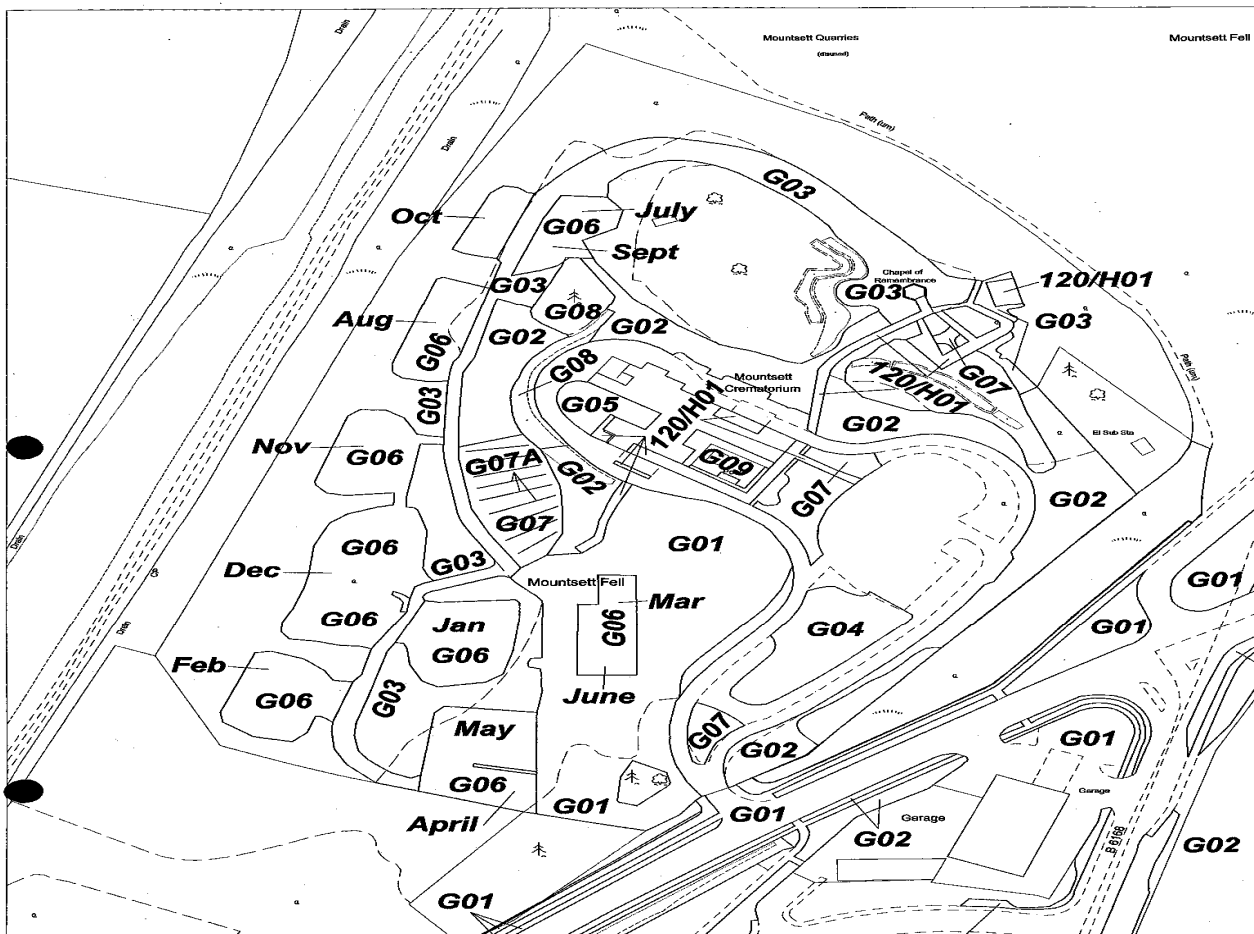
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1.1 Site Location

Site Name.	Mountsett Crematorium
Site Status.	Municipal Crematorium
County.	County Durham
Local Authority.	Durham County Council
Postcode	DH9 9JP
OS Grid Reference.	NZ 16491 54793
Total Site Area.	7.55 Hectare





Title : MOUNTSETT CREMATORIUM

1.2 Site Overview and History

About Us

County Durham is a large county with a wide range of settlements and landscapes. These pages give you an overview of the county and Durham County Council.

What is Durham County Council?

Durham County Council is made up of an elected assembly of 126 councillors' accountable to almost 500,000 people in County Durham. The council is responsible for providing a wide range of public services to the people of the county.

The council also represents and promotes the interests of County Durham when dealing with regional, national and international affairs. Through effective local government, Durham County Council allows local people to look after their own affairs and to decide how and where money is best spent in their area.

The council's powers and responsibilities are determined by Parliament with county council elections held every four years. The most recent election was held in May 2008 and the next one is expected to be held in 2013.

Constitution and Structure

Durham County Council is a 'unitary' council. This means that it provides the majority of local authority services in County Durham. We work with a range of partners to provide our services in the best possible way.

The County Council's decision-making structure consists of a Cabinet of ten councillors' which sits on a fortnightly basis to make decisions to implement the council's policies and budgets. An Overview and Scrutiny Committee examines Cabinet's decisions while the full council of 126 councillors' ratifies Cabinet's decisions.

Major issues to be discussed are published in Cabinet's forward plan which describes the decisions to be made, who is responsible for making them and when. By law, Cabinet is not allowed to make some decisions. So in addition to Cabinet we have Regulatory Committees to make decisions on issues such as planning and highways.

The decision-making structure is designed to make the council's processes more transparent with meetings of the council and Cabinet being open to the public. Members of the public can also ask questions to the Council which will be answered at full Council meetings.

Our [Area Action Partnerships](#) involve our partners, local people and organisations in the council's work, to allow various public, voluntary and community organisations as well as individuals to have a say in how local services are provided to their area.

Services

We provide services to all parts of the county to meet the needs of our residents and help everyone in County Durham to achieve their ambitions.

Durham County Council is made up of six service areas - Assistant Chief Executive's Office; Adults, Wellbeing and Health; Children and Young People's Services; Neighborhood Services; Regeneration and Economic Development; Resources - which are responsible for providing a wide range of services for the people of County Durham.

Where Did We Come From?

Throughout history, County Durham has been strategically important to settlers ranging from the Romans to the Anglo Saxons and Normans. Northumbria became the leading centre of the Christian church in Britain with the foundation of Durham Cathedral in 1093 acting as a lasting reminder of the County's legacy to Christian worship in Britain.

Following the Norman Conquests, William the Conqueror invested the Bishops of Durham with combined secular and spiritual powers to control the modern counties of Cleveland, Durham and Tyne and Wear. The Prince Bishops levied taxes, raised armies, minted money, controlled the courts and were effectively 'kings' of North East England until their powers were dramatically diminished by Henry VIII in 1536.

In the 18th and 19th centuries, County Durham became a world leader in the Industrial Revolution, with the county's development based upon coal and iron production. The area's influence on the world was demonstrated by the development of the world's first passenger steam railway at Stockton and Darlington in 1825.

Durham County Council was established, along with other county councils in England and Wales, in 1888 and started life with a small Conservative majority, unlike its present and long-standing Labour majority.

Where Are We Now?

Arising from its background of historical importance and a rich cultural heritage, Durham County Council's vision is focused around an 'An Altogether Better Durham', and is made up of two components: to have an Altogether Better Place, which is Altogether Better for people.

This vision helps to provide a framework which guides all of our plans and programmes which will turn our vision into a reality. This will be achieved through organising our actions for improvement into a structure made up of five priority themes:

Altogether Wealthier

Focusing on creating a vibrant economy and putting regeneration and economic development at the heart of all our plans;

Altogether Healthier

Improving health and wellbeing;

Altogether Safer

Creating a safer and more cohesive county;

Altogether Better for Children & Young People

Enabling children and young people to develop and achieve their aspirations and to maximise their potential in line with Every Child Matters;

Altogether Greener

Ensuring an attractive and 'liveable' local environment, and contributing to tackling global environment challenges;

This vision is shared by our partners and forms the basis of the new [Sustainable Community Strategy](#).

County Durham has nearly 500,000 people living in 219,000 households. The county covers an area of 223,260 Hectares with 12 major centres of population including Durham City, Chester-le-Street, Newton Aycliffe, Consett and Peterlee.

Continued investment and the arrival of a range of new hi-tech businesses including telecommunications, advanced electronics and pharmaceutical and bio-tech companies have helped industry to diversify and grow in the county. Businesses in County Durham are adding to the success of the economy not only within the county but also in the North East of England and the rest of the country.

Durham County Council in Numbers

(As of April 2010)

- 22,000 people work for Durham County Council
- We dispose of 260,000 tonnes of household waste
- There are 310 schools in the county
- There are 39 branch libraries
- We run three museums
- We have 126 county councillors
- 69 Labour councillors
- 23 Liberal Democrat councillors
- 10 Conservative councillors
- 21 Independent councillors (16 Durham Independents five DCC Independent Group)
- Three Local Liberals
- Durham County Council has a budget of around £1.2 billion

County Durham in Numbers

(As of April 2010)

- 493,500 people live in County Durham
- 38,000 people live in the City of Durham
- There are 219,000 households in the county
- The county covers an area of 223,260 Hectares
- There are 12 major centres of population (over 5,000 people)
- The average age of people in County Durham is between 35 and 39 years old

- 53 miles of motorway run through the county
- Durham City is 265 miles from London and 125 miles from Edinburgh
- 142,000 Hectares of the county is agricultural land
- There are 190 ancient monuments in the county
- 25% of working people are employed in manufacturing in County Durham
- 67% are employed in the service sector

Mountsett Crematorium a Place With Outstanding Views:

The crematorium is nestled on the outskirts of Dipton on the (A692) and serves the residents of the whole of County Durham and Gateshead. The land the crematoria was built on was initially a quarry. The crematorium was dedicated on the 23rd July 1966 by the Bishop of Jarrow (the Rt. Rev A.K.Hamilton M.A.) and is owned and operated by a Joint Committee on behalf of Durham County Council and Gateshead Council. The first cremation took place on the 1st August 1966.

The public may visit the Crematorium office to view the crematorium registers in person. In this case it is advisable to telephone in advance to make an appointment.

Bereavement Staffing

During opening hours Bereavement Services staff are available to assist the public, and there are full time staff present every working day. The Crematorium is managed and maintained by directly employed personnel.

Opening Times

The Crematorium office is open Monday to Friday from 9.00 a.m. to 4.00 p.m. The Building is open for viewing the Book of Remembrance 365 days a year.

	Summer (Mid March-End of September)	Winter (October-Mid March)
Monday to Thursday	9.00 a.m. to 6.00 p.m.	9.00 a.m. to 5.00 p.m.
Friday	9.00 a.m. to 5.00 p.m.	9.00 a.m. to 4.00 p.m.
Saturday	9.00 a.m. to 2.00 p.m.	9.00 a.m. to 2.00 p.m.
Sunday	10.00 p.m. to 1.00 p.m.	10.00 a.m. to 1.00 p.m.
Bank Holidays	10.00 a.m. to 2.00 p.m.	10.00 a.m. to 2.00 p.m.

Bereavement Services are currently improving their standards and are determined to raise their profile and reputation. The development of a management plan will assist in this drive, through the identification of the main aims and objectives of the County Council and how they relate to the effective management of their cemeteries.

In line with the Strategic Aims of the Authority, the following Objectives have been reviewed and agreed for the development of the service both now and into the future. The development of these objectives have been identified as capitalising on our strengths, while attempting to remove any perceived weaknesses. Awareness of these effects will impact upon service provision, by allowing the department to adapt to change quickly, thereby providing for the

needs of the customer. A summary of the main aims related to the cemetery service, are as follows:

- To provide a quality service at an affordable cost.
- To improve cleanliness and improve environmental awareness.
- Lead Innovation by implementing Agenda 21 environmental initiative.
- Review of current costs and procedures related to the industry memorialisation issue.
- Responsible to residents by seeking their views on the cemetery service.

In setting out to achieve the service aims, the County Council has ensured that adequate funding is available to maintain the quality and the fabric of the crematorium to a high standard, which recognises its value as an open space. The Management Plan sets out how these standards are being achieved, through current practices. The primary aim is that Mountsett Crematorium shall remain a peaceful, safe, clean and aesthetically pleasing place for the bereaved. Any visitor who may wish to come to the crematorium shall be presented with an open space and surroundings that are safe, clean, peaceful, reverent and relaxing, which is effectively managed by the authority.

Although the County Council's Cemeteries and Crematoria have had a varied history in the past, the service now has a high reputation for providing a well maintained environment, customer friendly service and proactive solution in how it manages its cemeteries and Crematoria. However, more hard work has been done, as all services within a local government environment, need to consistently monitor and review its service functions if it wants to remain effective in its management responsibilities and efficient in its provision.

Service quality is about the delivery of a service to the specified standards and ensuring that customers have the necessary information to judge the service. Mountsett, like the other cemeteries and crematoriums have adopted the department's service quality aim, which is defined by the County Council as:

- **To provide a sensitive, respectful service fitting for the bereaved.**
- **To ensure that sympathetic, supportive and confidential advice is given to the recently bereaved on funeral service arrangements and give assistance in co-ordinating the funeral process if required.**
- **To provide consistent high quality standards of maintenance in cemeteries across County Durham, working to maximise value for money.**
- **To ensure the proper respect of all Council cemeteries with fair Rules and Regulations, which are explained to bereaved and cemetery visitors.**
- **Fair and sensitive enforcement where Rules and Regulations are not followed and used as a last resort.**

There is one main pedestrian and vehicle access to the crematorium.
Within the Crematorium there are:

Ladies and Gents toilets
Disabled toilets
Waiting area

Store area
Mess facilities
Water Points
Memorial gardens
An induction loop system for the hard of hearing is fitted in the chapel.
Recycling facilities
Litter bins
Cremated remains sections

1.3 Distinctive Site Features

The Crematorium

The Crematorium, designed by Charlton & Crowther 21 Bond Street, Leeds, is a letter T shape, giving panoramic views over the meadowland surrounding the building and of the distant woodland surrounding the site. The Chapel has seating for approximately 120 people, with standing room for a further 100. The Crematorium was opened in August 1966. Service times are on every 45 minutes, giving time for the Chapel to be tidied between each funeral service.



Monthly Plots

The original layout consists of Monthly sections for carrying out burials as all cremated remains are interred and not scattered, over the years to meet public demand the areas were extended.



Book of Remembrance Building

The Book of remembrance building was designed and built by Charlton & Crowther 21 Bond Street, Leeds. This is a hexagonal building which incorporates the book of Remembrance along with a book view system which is touch screen to enable the whole book of remembrance to be viewed. The controls are easily understood and full instructions are on screen. All calligraphy for the book of remembrance is done by F.G.Marshall of Banstead, Surrey. There is also a facility available for the bereaved to place flowers within the building and vases are supplied with water.



Entrance Gateway

The access into the entrance is extremely good and clearly signposted. This comprises of an open entrance with no gates allowing access at all times.



Main Drive

The main drive is a single vehicle access route into the crematorium which is maintained to a very high standard and the driveway through landscaped grounds leads to car parking adjacent to the main buildings. Access to all areas is very good.



Floral Tribute area

The Floral tribute area adjacent to the book of remembrance where flowers from the funerals are placed, this provides a peaceful environment within the Crematorium Gardens of Remembrance for quiet contemplation.

The area is a garden for all seasons, spring, summer, autumn and Winter, and this theme has been reflected in the design.



2.0

Management of Site



Durham County Council

Green Flag Award Management Plans

Forward from Oliver Sherratt, Head of Direct Services, Durham County Council.

Good quality parks and green spaces form an important part of Durham County Council's programme to build stronger, healthier, more sustainable communities. The Council is committed to providing sites that provide accessible high quality green space for the people of County Durham to enjoy peaceful recreation and sporting activities.

Durham County Council recognises that the Green Flag Award has now become the national benchmark against which the quality of public parks and green spaces can be measured and improved. The award is also an excellent staff motivator and morale booster. The receipt of a Green Flag is a great achievement for the staff who display great enthusiasm and commitment to ensuring the local community enjoy the best possible facilities.

Durham County Council is fully supportive of the Green Flag Award. We intend to build upon past successes and use the scheme as a major catalyst / driver to improve our green space infrastructure over the next few years. The scheme is a good example of where the Council can demonstrate its commitment to listen and engage with local people and at the same time develop a safe, clean and green sustainable future for the county.

Oliver Sherratt
Head of Direct Services
Durham County Council

2.1 Mission Statement

**Mountsett Crematoria
Management Plan**

Statement from Durham County Council

1. We confirm that this is the Management Plan for Mountsett Crematorium, and that it was formally adopted by ourselves on 1st April 2011.
2. We agree to uphold the standards of management and maintenance indicated within this document and to amend the document as necessary.

Signed

For and behalf of Durham County Council

Aims of the Management Plan

The main aims of the management plan are to:

- Outline the manner and method of management and maintenance for the crematorium in order to safeguard its values and provide a pleasant experience for its users.
- To consolidate all relevant information to the crematorium for ease of access in the future.
- To provide a benchmark on which the standard of delivery and performance of management and maintenance can be measured in the future.
- To be a flexible document which can be periodically reviewed and revised depending on its overall success and compliance with current guidelines.

Content of the Management Plan

This management plan summarises the background and context of the Crematorium. It outlines the management structure of personnel who are to be involved in the future of the Crematorium, the maintenance works required to maintain the Crematorium in accordance with the financial plan proposed to achieve them. It also contains relevant policies and procedures adopted by the County Council.

Review of the Management Plan

The management plan is reviewed in December by the Bereavement Services Manager.

2.2 Health, Safety & Security

A Healthy Environment

There is a wealth of information available on the physical and psychological health benefits associated with open green spaces. Bereavement Services recognises that the Crematorium contributes to the "enhanced well-being" of visitors. The site management and improvement action plan addresses this provision by ensuring that the site offers appropriate opportunities to provide a holistic health benefit to local residents and visitors.

Contact with nature is seen by many as a way of reducing the harm that can result from urban living, especially in built up areas such as those surrounding the Crematorium site. The physical environment at Mountsett can be seen to counter the effects of stress, by providing local residents with an opportunity for quiet time amidst nature, away from the stresses of urban life. The site caters well for this informal interaction with biodiversity, as discussed in relation to conservation at Mountsett Crematorium.

The health and safety of visitors to, and staff working at Mountsett Crematorium is given the highest priority.

Training - All staff receive training to enable them to carry out all tasks asked of them. This ranges from on site instruction to a training course or qualification, as determined through appraisals and one to ones.

Communication - There are many avenues for communication of Health and Safety issues. These include the quarterly Health and Safety Forum that all safety representatives attend, team briefings, health and safety notice boards, CRM, staff appraisals and verbal briefings.

Co-operation - All staff are required to comply with health and safety measures and managers are encouraged to promote a positive safety culture.

Monitoring - Accident and incident reporting provides a means of reactive monitoring, whereas monthly inspections carried out as part of the active monitoring. All reporting is presented at the Health and Safety Forum.

Personal Protective Equipment (PPE) - There is a minimum standard of equipment required for grounds maintenance staff. All other PPE required is supplied and must be worn when completing tasks. Damaged or worn PPE is replaced.

Vehicles, Machinery and Tools - All equipment must be regularly serviced and repaired and all staff are trained on equipment that they are required to use.

Chemicals – Bereavement Services complies with the Control of Substances Hazardous to Health Regulations 1994 and therefore all chemical use is strictly controlled.

Manual handling - All efforts are made to reduce manual handling problems and risk assessments are carried out.

Welfare – Mountsett Crematorium comply with the Workplace Health, Safety and Welfare Regulations 1992 and are inspected on a monthly basis.

First Aid – Mountsett Crematorium has at least one person trained in first aid and the site has a fully stocked first aid kit. It is the responsibility of the Superintendent & Registrar to ensure that the first aid kit is fully stocked.

Emergency Procedures - Emergency procedures are displayed on site and all staff is required to be familiar with these. All managers must ensure that they are familiar with fire prevention and understand the use of various types of extinguishers.

Fire extinguishers are checked annually by manufacturers.

Raising health and safety concerns-All staff are encouraged to raise health and safety issues with their manager or with the health and safety representatives who can raise concerns at the quarterly Health and Safety Forum.

Equipment

There is a recognised procedure for the issue repair and maintenance of machinery tools and equipment. Any machines issued for use shall be documented on a Daily works sheet. It shall be the responsibility of the operator(s) to ensure that machines are returned in good working order.

In the case where grass-cutting machinery has developed a fault during the working day, operators will assess if the fault can be rectified by them and if so, the work shall be carried out and recorded on the Depot Minor Repair Form. If not, it shall be returned to the Depot and booked in with the garage section.

Risk Assessments

Risk assessments are carried out in accordance with the risk assessment register which is maintained centrally and which flags up which assessments require updating. Most risk assessments are updated annually and some every two years. Staff have remote access to the current versions of the assessments and can download them from the council's network.

Cleanliness standards within the Crematorium are monitored on a weekly basis. The toilets are checked and cleansed daily. The driveway and paths are swept weekly. Equipment, planting and features in the Crematorium are monitored on a daily basis to assess their condition, with remedial works carried out as necessary in order to ensure compliance with current standards and their maintenance to a high standard.

Dog Fouling

In Durham there is a countywide campaign called “Bag it and Bin it” to encourage dog owners to pick up dog fouling and dispose of it safely. Dog owners who do not bag and bin dog fouling can face a fine of £80. Durham County Council employs Dog enforcement / Education Officer to police the fouling of public areas. The enforcement officer visits the Cemetery on a weekly basis and when called out by the Cemetery team.

Disability Discrimination Act

The County Council has a positive attitude to ensuring compliance with the act and there is access to all areas of the site. The building is wheelchair accessible and there is a disabled toilet and also a wheelchair available on site. An induction loop system for the hard of hearing is also fitted in the chapel.

All work and activities carried out within the Crematorium are done in accordance with the Council's Corporate Health and Safety Policy and, Directorate Policy. This can be seen in **Appendix 3.5**.

The entrance to the chapel and exit from the chapel are both monitored by C.C.T.V.

The Crematorium Superintendant and Registrar carries out monthly inspections of the crematorium and documents the findings on a Monthly Inspection Sheet. This monthly inspection process enables any problems to be identified and appropriate remedial work to be actioned quickly via our in house direct service team.

An example of a Monthly Inspection Sheet can be seen in **Appendix 3.5**.

Clear Signage Throughout

Visitors to the Crematorium are greeted by an information board. This is located just inside the entrance way and includes a key, denoting the layout of the Cemetery and additional information.

An information notice board has been erected just outside the crematorium building, and this contains information on services, emergency contacts etc.



Each section within the Crematorium is clearly marked to assist people in trying to locate graves, and the toilets are also clearly signposted.



SEE APPENDIX 3.4 AND 3.5 FOR INFORMATION ON THE COUNCIL HEALTH AND SAFETY POLICY AND RISK ASSESSMENTS.

2.3 Maintenance of Equipment, Buildings and Landscape

The infrastructure or 'built environment' is maintained and managed separately from the Horticultural and grounds maintenance elements. Day to day (re-active repairs) is carried out as and when required and usually undertaken by the Highways or Building Services Sections of the Council. In certain circumstances the Council use specialised contractors, such as replacing palisade fencing cremator repairs etc.

Major works to areas such as pathways and buildings are met from the County Council capital programme and / or external funding if available. Bids for funding take place annually this requires medium to large projects to be designed and costed a year in advance.

Pathways

The site has a loop road and tarmac path networks. Repairs to paths are carried out as and when necessary.

Buildings

There are two buildings that the public have access to within the crematorium. The Crematorium, this building has ladies and gent's public conveniences. The Crematorium, designed by Charlton & Crowther 21 Bond Street, Leeds, is a letter T shape, giving panoramic views over the meadowland surrounding the building and of the distant woodland surrounding the site. The Chapel has seating for approximately 120 people, with standing room for a further 100. The Crematorium was opened in August 1966. Service times are on every 45 minutes, giving time for the Chapel to be tidied between each funeral service.

The style, character and condition of the building are in keeping with the crematorium. The maintenance of the buildings and structures such as the depot buildings is undertaken by the Asset Management Team within Durham County Council. A survey is currently being carried out of all council owned properties including those within crematoriums. This is designed to give an exact report on the condition of each individual building and what it would cost to completely restore each one to achieve its practical use. At present it is financially unviable to carry out all of the repairs in one go so the council is currently prioritising those buildings most at risk, and then ensuring that the remaining buildings do not fall into any further disrepair. Overall the buildings such as the depot buildings do not have a set maintenance schedule, more of a reactive response to problems as and when they arrive. However, fortunately the buildings within the crematoria are in relatively good condition and continue to serve their purpose safely.

Parking

An internal car park is situated to the right of the main chapel building for access to the crematorium to hold approx 55 cars with spaces designated for disabled parking.

Maintenance and Servicing of Grounds Care Vehicles, Machinery and Equipment

All machinery and equipment used by the Bereavement Services team are serviced in accordance with the Transport Manager's specifications and recommendations.

The Schedule of Maintenance Table is a guide as to what maintenance tasks are carried out as routine. These tasks are done as part of the annual works programme for the crematoria. Based on the old CCT contract it forms the basic maintenance schedule for the site. However, certain minor tasks such as weed spraying have been removed as part of the Council's environmental sustainability policies, and has freed up more man hours. In addition, there are times, where for example, the edging off of beds may not be required and although scheduled, the operational staff are able to omit that task to concentrate on additional areas requiring maintenance without detracting from the overall maintenance of the crematorium.

SEE APPENDIX 3.3 FOR WORKS PROGRAMME

2.4 Litter, Cleanliness and Vandalism

Clean and Well Maintained

The Crematorium is maintained by directly employed staff to a specification whereby tasks are carried out as required in accordance with sound horticultural practices. The Bereavement Services Manager is responsible for all aspects of Management including maintenance operations.

These operations would be as follows:-

1. The regular maintenance to a high standard of lawn and grass areas; hedges; and other planted areas.
2. The planting, establishment and maintenance of bedding schemes.
3. The planting of new and replacement trees, shrubs, hedges, herbaceous perennials, bulbs and sowing seed of annuals, biennials and perennials at the times required.
4. Routine winter maintenance tasks such as leaf clearing and pruning.
5. The reinstatement as necessary of grassed areas.
6. Site security, the opening and closing of all sites as necessary.
7. Sweeping and keeping clean and weed free all paths, paved areas and hard surfacing.
8. Removal of all litter, leaves and arising from the sites to a tip or compost site at the depot.

Sweeping and Cleaning

Litter collection is required daily and forms part of the routine duties as part a daily inspection of the site throughout the year.

Mechanical sweeping of certain roads will be requested in certain circumstances. Or otherwise hand sweeping as necessary. Duties are shown at Appendix 3. Litter bins are checked and emptied at least twice a week and more if required. Loose litter to be removed as when required.

Graffiti Removal & Vandalism

The County Council believes that to create an environment where users feel safe, secure and are not afraid to enter the cemetery it is necessary to remove all graffiti as it arises.

Required standard:

- All Graffiti and Fly Posting must be removed immediately when it occurs
- Graffiti removal where possible must be carried out using environmentally acceptable products that do not cause harm to either the operator or users of the Crematorium.
- Material damages are repaired as soon as possible.

2.5 Environmental Sustainability

What Are We Doing?

The principles followed in protecting the crematorium environment are to reduce, re-use or if necessary dispose of waste in a sustainable manner. These principals are adopted by the staff.

Mountsett Crematorium utilises a management plan which reflects the aspirations of Local Agenda/Action 21. This ensures that the aspirations of sustainable environmental development are addressed throughout all operations. The Bereavement Services Team actively pursue ways of ensuring sustainable environmental development within the crematorium grounds itself but also through corporate Council processes, for example, procurement.

Bedding Displays

All displays are designed by the Bereavement Services Manager and his staff contribute to the design. Trials using non peat composts have taken place and we will continue to move away from the use of peat based composts where this practical to do so. However not all plants will thrive in non peat based composts. The plants are grown and supplied from the Council's plant nursery situated at the Annfield Plain Depot. The Bereavement Services team are continually exploring alternative options to using peat-based products.

All bedding planted within the crematorium will be grown in peat free compost in 2012 having previously been grown in 40% peat free compost. All plants are produced at the Councils own nursery approximately 4 miles from the crematorium.

Trials for using reduced and peat free compost began in 2006 at Blackhill & Consett Park. Although the coir based compost costs more and plants need more watering & feeding, the Council is committed to reducing / eliminating peat use within it's Green Flag Parks and Crematoria.

Maintenance arrangements encourage the minimal use of pesticides. Where pesticide use is unavoidable the chemicals used are of a non-residual nature. The herbicide used at Mountsett is Glyphosate, a herbicide which is deactivated upon contact with soil, therefore reducing harm to the environment. Where herbicides are used, they are applied as spot treatment, rather than blanket sprayed. All staff are trained and certified for this particular operation.

Plastic containers used in the growing of bedding plants for the site are either reusable or recyclable and are returned back to the nursery complex.

Cultivation, mulching and ground cover practices, which reduce the evaporation of water from soils, have also been deployed.

Leaf litter is collected for composting and all shrub and tree prunings are processed through wood chippers in order to reduce the need for composting off site.

Grass cuttings from all section are not collected and are left on site. Prestige areas are boxed off, collected and stored in a designated green waste area at the Morrison Busty Depot.

The County Council is committed to providing a good example to those who use/visit the Crematorium, by using techniques that promote sustainability. The Bereavement Services Team are committed to actively researching and promoting new initiatives in the field of sustainable resource management.

Naturalised Areas

There is an abundance of flora and fauna at present; Blackberries/rasberries, crab apples etc, and consideration will be given to identify an area in the form of a wild flower area.



The trees within the Crematorium have been formally inspected. A visual inspection is carried out by the Crematorium Superintendent and Registrar, and any concerns regarding any of the trees are reported to ensure that any maintenance or remedial work is carried out in a timely manner.

A schedule of tree species which can be found in the Crematorium can be seen in **Appendix 3.6**.

Sustainable Environmental Development Objectives

In order to ensure that Mountsett Crematorium contributes to a sustainable environment the following objectives have been developed:

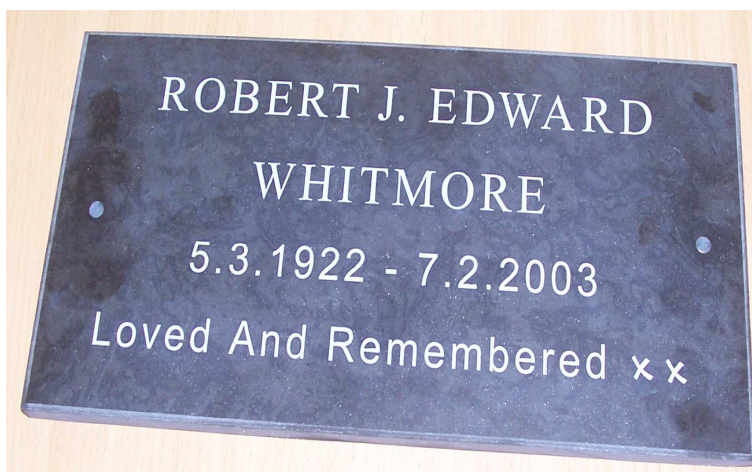
1. Continue to minimise the application of pesticides.
2. Where possible encourage the use of physical / cultural forms of weed control.
3. To provide additional biodiversity areas within the Crematorium in line with the Council's policy to benefit wildlife.
4. Carry out regular reviews of all management operations and projects in line with sustainable development objectives of the Council.
5. Ensure robust designs are used for new furniture, where appropriate using recycled or sustainable sources/materials
6. Identify potential sources of funding to ensure appropriate, innovative sustainable projects can be identified and developed.

Recycling of Metals

As of 2011 we introduced the above scheme to seek consent for the sensitive recycling of metals. Arrangements are in place with the ICCM to ensure the highest standards of collection are maintained. The improved arrangements for dealing with metals will not cost the bereaved and may raise a small amount of money from the process. The ICCM has assured all crematoria that any monies raised from this process will be donated to death related charities such as the Heart Foundation and Cancer Research.

Memorial Plaques-Garden of Remembrance

A move towards decreasing the carbon footprint of the Crematorium and having sustainable working practices in place have begun. We now have in place a contract for the supply of memorial plaques from a UK based company. It is anticipated that we will start to provide these in 2012.



2.6 Conservation of Nature and Heritage

Biodiversity

The enhancement of our local environments using biodiversity, as part of a wider agenda to encourage more sustainable practices, has become a very important issue across the work of the County Council. The role of local government and the services we deliver is a fundamental medium in this process. This is reflected in the actions of the Bereavement Services Team.

Biodiversity areas are being introduced throughout Durham County Council. This year, one small section of Mountsett crematorium will be established as a biodiversity area, and as part of the ongoing programme to increase the amount of land included as biodiversity areas, more additional sections will be identified to establish as wildlife meadows.



The objectives for the change in management are:-

- Environmental – focusing on biodiversity and the benefits to wildlife reduction in mowing regimes result in a reduction to carbon emissions and fuel.
- Economic – reduction in labour throughout the growing season allowing for reallocation of resources.
- Social – the improvement of people's environment and consequent enhancement to their quality of life.

Ecologically, the Crematorium site provides a bio-geographical island within the built up urban surrounds. The site can act as a biological stepping-stone for mobile species, between the wider countryside on the outskirts of the village centre.

In order to pro-actively conserve and enhance the biodiversity benefits of Mountsett Crematorium, the Bereavement Services Team have introduced small scale nature conservation projects of low intrusive impact, yet broad conservation outcomes. This work includes the placement of bird nesting and bat roosting boxes.

The Crematorium also contains a number of magnificent standard trees which in their own right support a range of wildlife species from fungi, invertebrates and nesting birds.

These trees are managed sympathetically to ensure that the aesthetic and biodiversity values are not compromised.

Created as a response to Local Agenda 21 the former Derwentside District Council's "Sustainable Derwentside Strategy" promotes the enhancement of local biodiversity and encourages the planting of native species in Durham County Council region.

Extensive tree and shrub management carried out in the crematorium have now served to greatly increase the species diversity within the crematorium, as well as providing a range of different types of habitat.

Ornamental tree and shrub planting provides a variety of habitats, with all plant species used chosen to ensure that they would have been available when the crematorium was originally laid out.

2.7 Community Involvement

Durham County Council recognises the very important and significant contribution that community group's involvement can make to cemeteries and open spaces and actively encourage this involvement.

A civic pride officer has recently been appointed to work in the Street scene North area. Part of the remit of the post holder will be to work with local communities to try and encourage greater partnership working across all areas.

The first Open Day at Mountsett Crematorium was held on 20th October 1991 with 150 visitors in attendance on that day. Since that time, many open days have been held.

It is hoped that a Friends of the Crematorium Group can be developed and that local schools and youth groups can become involved carrying out projects within the crematorium as identified in the action plan (see Appendix 3.2).

Local schools groups are encouraged to participate in environmental and historical issues. The involvement of local school children and young people provides a perception of value to the area, which in turn may result in a reduction of vandalism and anti social behaviour.

Quarterly meetings are held with Funeral Directors/Clergy to address any topical issues or requirements.

Current plans include inviting local school children to participate in wild flower seed planting during April / May 2012 as part of the initial biodiversity area within the cemetery. We feel it is important for children to develop an awareness and appreciation of the Crematorium from an early age.

We also are looking to work with the Probation Service Pay Back Scheme, including painting the entrance gates and railings, and re-surfacing wooden seats and fencing.

In order to ensure and increase public accessibility of our historic Crematorium records, a database is currently being developed with regards to making certain information available on our website. This enables people to search for family information at their own convenience.

2.8 Marketing

The sensitive nature and the purpose of the site does not consent to mainstream active marketing as would be associated with some other public open spaces as it would be inappropriate to do so. However the Council and Bereavement Services Team do ensure that appropriate marketing does happen.

The crematorium is promoted from the Morrison Busty Depot office and the Mountsett Crematorium office, with information also available from Durham County's 'one stop' shop service, notice boards, with contact available by telephone to the main office, or the department's office.

The Crematorium has a page on the County Councils Web site which is used to convey information to the public about what is happening in relation to the crematorium as a whole

http://www.durham.gov.uk/community_and_living/births, deaths and marriages/deaths, funerals and cremations.

Durham County News
Cemetery Leaflets
Durham County Council Website

Web Site Links

www.durham.gov.uk this link will take you to the Green Flag page which gives the current Green Flag 2010 sites and further information on all Green Flag Award winning sites are currently being updated.

www.greenflagaward.org.uk

There are many people from outside the district who choose to be cremated at Mountsett Crematorium; this is due to public awareness of the high standards which are maintained at the Crematorium.

As part of the Council's on-going commitment to improving services, visitors to Mountsett crematorium are given the opportunity to comment on the Crematorium, via customer satisfaction surveys, the results of which are used to drive and inform increased service improvements.

2.9 Overall Management

Management of Bereavement Services

Future management of Mountsett Crematorium will be based on achieving the following objectives:

Objective 1: To provide a service that meets the needs of the bereaved.

Objective 2: To provide an attractive and welcoming crematorium.

Objective 3: To provide a healthy, safe and secure crematorium.

Objective 4: To provide a clean and well maintained crematorium.

Objective 5: To protect and enhance the environment for future generations.

Objective 6: To encourage community involvement.

Objective 7: To provide a well managed crematorium.

Resources

Staffing

The Bereavement Services section comprises the following posts:

Bereavement Services Manager

Superintendent and Registrar's-2 full time

Assistant Superintendent and Registrar-1 full time

Cemetery coordinator – 1 full time

Technical officers –Mobile -1 full time

Technical Assistants Admin Officer – 2 full time

7 x Gravedigger/Gardeners

4 x Gardener/Gravedigger

6 x Cremator operators

The operational team is well trained, fully qualified, competent and multi-skilled allowing a great deal of flexibility in meeting the demands of the service and enabling value for money to be demonstrated by undertaking many of the repair and maintenance aspects themselves (a copy of the staff training records are held at the depot located at Annfield Plain).

Whilst the two crematoriums have dedicated staff present at all times.

Bereavement Services will use the opportunity during the annual budget process to increase staffing where this can be justified.

The Council prides itself in being able to use the site as a medium to deliver customer excellence and ensure that the Crematorium is “a place for respect and quiet reflection”.

The Crematorium is managed by Durham County Council and has been the focus of a programme of planned improvements which have been underway for some time.

A rolling action plan of works has been developed by the bereavement services who meet regularly to monitor improvement progress. This ensures that ongoing improvements continue as planned and existing high standards are thoroughly maintained.



Regular meetings are held to discuss issues relating to Mountsett Crematorium which are managed by the County Council. The Cemetery Working Group comprises the Bereavement Services Manager; Crematorium superintendant and registrars, Cemetery coordinator; Technical officer mobile. Having such a broad range of attendees ensures that all management aspects of the Crematorium are covered comprehensively, from the administrative function through to daily grounds maintenance. The current Action Plan ensures that customer excellence still maintains a high profile.

The Council's Direct Services works depot located at Annfield Plain, is the main Administration Office for Bereavement Services and some of its employees, as well as Mountsett office carrying out the Administration on behalf of its site.

The crematorium caters for the interment of cremated ashes, and manages to cater for the needs of the community, irrespective of residency, religious beliefs, or ethnic origin. The aim of the service is to ensure that the Crematorium and Office at Annfield Plain is effective in its service provision and provides an efficient service to the community. There are many legal requirements and constraints relevant to the management of any crematorium, with the main framework encompassed within the *Code of Cremation Practice*; we aim to provide for all parts of a modern community, no matter what their denomination, religion or beliefs. The service will also cater for special requirements within acceptable reason, in order to provide a sense of ownership and individuality to the wishes of the

family or bereaved. The office staff based at Mountsett provides impartial advice and information regarding the crematorium and its operations. This will include details concerning the cremation process, funeral directors, locations, memorial choice and all associated costs.

Mountsett Crematorium is the location for part of the County Councils cremation records and registers, which the public may view upon request. The registers are maintained and stored within a designated record room and secured within large fireproof safes.

The service provided at Mountsett Crematorium will allow for cremations on a Monday through to a Saturday morning, where all the necessary paperwork has been received in time. The office operates from a Monday through to a Friday inclusive (09.00hrs – 16.00hrs). Cremation operations at Mountsett are managed in line with the industry requirements for Crematoriums.

Financial

Funds available for Mountsett Crematorium are prioritised out of the overall Crematorium budget held to allow the two joint committees to have an overview of this budget. Excluding contractual and no contractual routine grounds maintenance the expenditure within Mountsett on improvements and repairs, e.g., to paths was £20,000 in 2011/ 12.

Plan Review

Following its adoption this management plan is used as a working document to guide the management of the Crematorium and is reviewed and amended every twelve months. At the time of review all changes to relevant policies, maintenance operations and financial circumstances should be incorporated into the plan. With regard to the performance specification and maintenance programme, any necessary amendments will be incorporated into the plan as and when required.

Monitoring

The performance specification included within this plan is used as a guide for the monitoring of the standard of maintenance being carried out within the Crematorium. Regular site inspections are made to review ongoing maintenance works, with the maintenance programme and performance specification being amended should the need arise.

SEE 3.1 FOR MANAGEMENT STRUCTURE AND 3.2 FOR THE YEAR PLAN.

Please note: the Appendices referred to with the body of the application above can be made available for members perusal if required

Mountsett Crematorium Joint Committee

27 January 2012



Risk Register 2011/12



Joint Report of Terry Collins – Corporate Director: Neighbourhood Services; Don McLure – Corporate Director: Resources and Treasurer to the Joint Committee

Purpose of the Report

1. To provide an update on the current position with regards to the Risk Register of the Mountsett Crematorium Committee.

Background

2. A Risk Assessment report was presented to members at the February meeting which included a comprehensive risk register that identified all known risks of a Service and Operational nature, with all risks scored using the Durham County Council methodology approach to Risk Management. In approving the report, the Committee committed to regular monitoring and reporting of both strategic and operation risks.

Risk Assessment – January 2012

3. The Risk Register considered and approved by the Joint Committee on 30 September 2011 has been reviewed, reassessed and updated in accordance with the Durham County Council methodology/approach to Risk Management. This entails an assessment of both the gross and net risk from each area, the difference between the gross and net risk score being that the net risk result is after taking into account existing control measures.
4. In line with the previous report, two risk registers have been prepared, separately identifying Service and Operational risks.
5. Both sections of the Risk Register have been reviewed by the Risk Officer responsible for Neighbourhood Services and the Crematorium Manager. Net risk ratings have been agreed by consensus and actions to mitigate and/or tackle issues arising from the individual risks have been agreed for the forthcoming year.
6. The Service Risks (i.e. those that are key to the service achieving its strategic objectives and priorities for improvement, linked to service improvement plans and the budget setting cycle) have been plotted onto a risk matrix, based on Net Risk Scores. This is set out at Appendix 2. The risk matrix plots the risk to a grid based upon the assessment of likelihood and impact scores. The higher a risk is in the top right corner of the matrix the bigger a risk it is to the service.
7. One new risk has been added to the Service Risk Register; Risk 18: "Pre-payment of bond premium is not sufficient to cover fees". The detailed assessment regarding the financial implications is included in Appendix 2. There is the possibility of minor

reputational damage and / or financial regulation compliance issues attached to this risk but this will be managed by registering and complying with the Financial Services Authority requirements.

8. All other strategic risks have low Net Scores and there have been no changes to the scores following the review. These risks are at tolerable levels.
9. As with Service Risks, the Operational Risks (i.e. those that are key to the operational areas of the service which relate to individual tasks carried out on a routine basis) have also been plotted onto a risk matrix and these are set out at Appendix 3.
10. Only one operational risk has an outstanding action Risk 8 "Slips, trips and falls". As reported previously, the action to carry out training in risk assessments for ladder duties had been arranged but the course cancelled. Training has been re-arranged to take place in February 2012 which will see this risk reduce to a tolerable level once completed. The detailed assessment of this risk is included in appendix 3.
11. There have been no changes to the remaining Operational Net Risk Scores following the review and all risks are considered to be at a tolerable level.
12. The emerging risk reported last quarter regarding the Local Authority becoming responsible for implementing the changes required under the reform of Health & Social Care bill regarding Death Registration where each Local Authority will have to appoint someone to oversee these responsibilities is still on the horizon. However, the Government has moved the implementation date for this to August 2013. A full risk assessment will be carried out nearer the time and details included in future reports.

Embedding Risk Management - Monitoring and Review

13. In order to ensure that risk management is embedded and that the risk register is kept up to date, regular reviews will continue to be carried out to ensure any new and emerging risks are identified, existing risks are removed if no longer appropriate and existing risks are reviewed taking into account current issues.

Conclusions

14. The original risk register has been revised and updated and rescored in accordance with Durham County Council criteria.

Recommendations

15. It is recommended that:-
 - Members of the Mountsett Joint Crematorium Committee note the content of this report and the updated position.
 - The Risk Registers be kept up to date and reviewed by the Joint Committee on a half yearly basis.

Background Papers

- Risk Assessment – Report to Mountsett Crematorium Joint committee – 30th September 2011
- Risk Assessment – Report to Mountsett Crematorium Joint committee – 4th February 2011
- Risk Assessment – Report to Mountsett Crematorium Joint Committee – 23 September 2010
- Risk Assessment – Report to Mountsett Crematorium Joint Committee – 29 January 2010
- Risk Assessment – Report to Mountsett Crematorium Joint Committee – 12 June 2009
- External Audit Report – Report to Mountsett Crematorium Joint Committee – 30 October 2009

Contact(s): Paul Darby, 03000 260930

Appendix 1: Implications

Finance

There are no financial implications associated with this report. Exposure to financial risk is integral to the gross and net risk assessments undertaken and included in the Risk Registers attached at Appendix 3 and 4.

Staffing

There are no staffing implications associated with this report.

Risk

There are no implications in this report

Equality and Diversity / Public Sector Equality Duty

There are no implications in this report

Accommodation

There are no implications in this report

Crime and Disorder

There are no implications in this report

Human Rights

None

Consultation

Officers of Gateshead Council were consulted on the contents of this report.

Procurement

None

Disability Issues

None

Legal Implications

None

Appendix 2: Service Risk Register

RISK MATRIX							
5	Highly Probable						LIKELIHOOD
4	Probable						
3	Possible		11	3			
2	Unlikely	4	7, 10	12			
1	Remote		1, 2, 5, 6, 8,	9			
		Insignificant (Score 1-3)	Minor (Score 4-6)	Moderate (Score 7-9)	Major (Score 10-12)	Critical (Score 13-15)	
IMPACT							

Risk. No.	Risk – By Risk Number	Net Risk Score	Ranking
1	Not implementing changes in legislation	6	8
2	Non compliance with the new fire order	6	8
3	Impact on staff morale due to uncertainty over Job Evaluation and Single Status	21	1
4	Sickness absence of staff	8	6
5	Disclosure of confidential information through incorrect disposal/maintenance of information	5	11
6	Failure of Cremators	6	8
7	Power Failure	10	4
8	Loss of Income/Money	5	11
9	Breakdown of Partnership	7	7
10	Loss of knowledge and ability to cover existing workload through premature staff loss	10	4
11	Managing Excess Deaths	12	3
12	Pre-payment of bond premium is not sufficient to cover fees	16	2

Risk. No.	Risk – Ranked by Net Risk Score	Net Risk Score	Ranking
3	Impact on staff morale due to uncertainty over Job Evaluation and Single Status	21	1
12	Pre-payment of bond premium is not sufficient to cover fees	16	2
11	Managing Excess Deaths	12	3
7	Power Failure	10	4
10	Loss of knowledge and ability to cover existing workload through premature staff loss	10	4
4	Sickness absence of staff	8	6
9	Breakdown of Partnership	7	7
1	Not implementing changes in legislation	6	8
2	Non compliance with the new fire order	6	8
6	Failure of Cremators	6	8
5	Disclosure of confidential information through incorrect disposal/maintenance of information	5	11
8	Loss of Income/Money	5	11

DESCRIPTION OF RISK		
Business Unit	Mountsett Crematorium	
Priority Theme	11/07-Alttogether Better Council	
High level objective	Improving efficiency and value for money	
Risk 18	Pre-payment of bond premium is not sufficient to cover fees.	
Risk Owner	Ian Staplin	
Detail of Risk	Pre-payment of bond premium is not sufficient to cover fees.	
BACKGROUND TO RISK EVENT		
Risk Causes	1. The fixed fee paid up front is not sufficient to cover future costs due to increases in inflation. 2. Take up is rate not as high as anticipated. 3. Insufficient Investment return on income.	
Potential Impact	1. Loss of future profits. 2. Adverse impact on Service Budget.	
GROSS RISK ASSESSMENT		
Financial Impact (1 to 5)	1	
Service Delivery Impact (1 to 5)	4	
Stakeholder Impact (1 to 5)	3	
Total Gross Impact Score (sum above)	8 (Moderate)	
Likelihood (1 to 5)	4 (Probable)	
Total Gross Risk Score (Total Impact * Likelihood)	32	
Existing Control Measures		
<ul style="list-style-type: none"> • Front load with a premium approximate (20%) payment to start. • Draw down on prepayments. • Review of premiums at least annually, and premium increased where necessary. • Income invested not spent. • Accounts and investments will be monitored by the FSA. 		
NET RISK ASSESSMENT		
Financial Impact (1 to 5)	1	
Service Impact (1 to 5)	4	
Stakeholder Impact (1 to 5)	3	
Total Net Impact Score (sum above)	8 (Moderate)	
Likelihood (1 to 5)	2 (Unlikely)	
Total Net Risk Score (Total Impact * Likelihood)	16	
CONCLUSION		
TOLERATE; TRANSFER; TREAT ; TERMINATE		
CONTROL IMPROVEMENTS/ ACTIONS		
Activity	Responsible	Timescales
0001 – Review take up and age profile of plans sold to monitor premium.	I Staplin	30/06/12
0002 – Register with FSA.	I Staplin	31/03/12
Completed by	Date	
I Staplin/ T Maddison	10/01/12	

Appendix 3: Operational Risk Register

RISK MATRIX							
5	Highly Probable						LIKELIHOOD
4	Probable						
3	Possible		7				
2	Unlikely						
1	Remote	8	2,3,4,5	1,6			
		Insignificant (Score 1-3)	Minor (Score 4-6)	Moderate (Score 7-9)	Major (Score 10-12)	Critical (Score 13-15)	
		IMPACT					

Risk. No.	Risk – By Risk Number	Net Risk Score	Ranking
1	Injury to staff and visitors	7	2
2	Exterior Pathways and Steps	5	5
3	Use of hand tools and machinery for gardening	5	5
4	Cleaning Duties	5	5
5	Violence/Assault from Member of the Public	6	4
6	Fire	7	2
7	Risk Assessments and Reviews not undertaken	10	1
8	Slips, trips and falls	3	8

Risk. No.	Risk – Ranked by Net Risk Score	Net Risk Score	Ranking
7	Risk Assessments and Reviews not undertaken	10	1
1	Injury to staff and visitors	7	2
6	Fire	7	2
2	Exterior Pathways and Steps	5	5
3	Use of hand tools and machinery for gardening	5	5
4	Cleaning Duties	5	5
5	Violence/Assault from Member of the Public	6	4
8	Slips, trips and falls	3	8

DESCRIPTION OF RISK		
Business Unit	Mountsett Crematorium (Joint Risk – Durham CC & Gateshead MBC)	
Risk	8	
Risk Owner	Ian Staplin	
Detail of Risk	Operational Risk - Slips, Trips and Falls	
BACKGROUND TO RISK EVENT		
Risk Causes	<ul style="list-style-type: none"> Manual handling Tripping hazards Step ladders 2 rung 	
Potential Impact	<ul style="list-style-type: none"> Injury to staff 	
GROSS RISK ASSESSMENT		
Financial Impact (1 to 5)	1	
Service Delivery Impact (1 to 5)	1	
Stakeholder Impact (1 to 5)	1	
Total Gross Impact Score (sum above)	3	
Likelihood (1 to 5)	1	
Total Gross Risk Score (Total Impact * Likelihood)	3	
Existing Control Measures		
<ul style="list-style-type: none"> Regular inspections of office and work areas carried out. Ensure training is kept up to date Manual handling training provided where appropriate Staff issued with Manual Handling Risk Assessment Good Housekeeping – walkways kept clear at all times. 		
NET RISK ASSESSMENT		
Financial Impact (1 to 5)	1	
Service Impact (1 to 5)	1	
Stakeholder Impact (1 to 5)	1	
Total Net Impact Score (sum above)	3	
Likelihood (1 to 5)	1	
Total Net Risk Score (Total Impact * Likelihood)	3	
CONCLUSION		
<ul style="list-style-type: none"> TOLERATE / TRANSFER / TREAT / TERMINATE 		
CONTROL IMPROVEMENTS/ ACTIONS		
Activity	Responsible	Timescales
1. Risk Assessments training to be carried out for ladder duties	G Harrison	31/03/12
Completed by		Date
T Maddison/ Ian Staplin		05/09/11



Mountsett Crematorium Joint Committee

27 January 2012

Financial Monitoring Report – Position at 31/12/11, with Forecast Outturn at 31/03/12



Joint Report of Terry Collins – Corporate Director: Neighbourhood Services; and Don McLure – Corporate Director: Resources & Treasurer to the Joint Committee

Purpose of the Report

1. The purpose of this report is to set out details of income and expenditure in the period 1 April 2011 to 31 December 2011, together with the forecast outturn position for 2011/12, highlighting areas of over / underspend against the revenue budgets at a service expenditure analysis level.
2. The report also sets out details of the funds and reserves of the Joint Committee at 1 April 2011 and the projected position at 31 March 2012, taking into account the forecast financial outturn projection of income and expenditure this year.

Background

3. Scrutinising the financial performance of the Mountsett Crematorium is a key role of the Joint Committee. Regular (quarterly) budgetary control reports are prepared by the Treasurer and aim to present, in a user friendly format, the financial performance in the year to date together with a forward projection to the year end. Routine reporting and consideration of financial performance is a key component of the Governance Arrangements of the Mountsett Crematorium.

Financial Performance

4. Budgetary control reports, incorporating outturn projections, are considered by Neighbourhood Services' Management Team on a monthly basis. The County Council's Corporate Management Team also considers monthly budgetary control reports, with quarterly reports being considered by Cabinet / Overview and Scrutiny Committee. The outturn projections for the Mountsett Crematorium are included within this report.
5. The figures contained within this report have been extracted from the General Ledger, and have been scrutinised and supplemented with information and market intelligence supplied by the Superintendent and Registrar. The following table highlights the projected outturn financial performance of the Mountsett Crematorium at 31 March 2012:

Subjective Analysis	Base Budget 2011/2012 £	Year to Date Actual April – Dec £	Projected Outturn 2011/2012 £	Variance Over/ (Under) £
Employees	114,615	79,470	108,661	(5,954)
Premises	110,935	27,051	97,545	(13,390)
Transport	300	142	189	(111)
Supplies & Services	50,685	36,375	48,239	(2,446)
Agency & Contracted	17,415	2,850	10,415	(7,000)
Central Support Costs	22,200	21,200	22,200	0
Gross Expenditure	316,150	167,088	287,249	(28,901)
Income	(561,540)	(393,887)	(599,060)	(37,520)
Net Income	(245,390)	(226,799)	(311,811)	(66,421)
Transfer to Reserves				
- Repairs Reserve	15,000	0	15,000	0
- Cremator Reserve	65,500	0	131,921	66,421
Distributable Surplus	(164,890)	0	(164,890)	0
65% Durham County Council	57,712	0	57,712	0
35% Gateshead Council	107,178	28,856	107,178	0
Mountsett Crematorium Earmarked Reserves	Balance @ 1 April 2011 £	Transfers to Reserve £	Transfers From Reserve £	Balance @ 31 March 2012 £
Repairs Reserve	14,215	15,000	0	29,215
Cremator Reserve	279,239	131,921	0	411,160
Total	293,454	146,921	0	440,375

Explanation of Significant Variances between Original Budget and Forecast Outturn

6. As can be seen above, the projected outturn is showing a forecast surplus (before transfers to reserves and distribution of surpluses to the partners authorities) of £311,811 at the year end against a budgeted surplus of £245,390 (before transfers to reserves and distribution of surpluses to the partners authorities), £66,421 more than the budgeted position. The following section outlines the reasons for any significant variances by subjective analysis area:

6.1 Employees

The forecast outturn shows an under spend of (£5,954), based on current staffing levels. These savings are a result of the revised working patterns that were not reflected in the 2011/12 budget.

6.2 Premises

The forecast is a **(£13,390)** under spend. The main variances to budget are detailed below:

- As previously reported, the **(£6,000)** budget in relation to Water Seepage Repairs will not be required during 2011/12. This budget has not been required for a number of years therefore will be removed during the 2012/13 budget round. General Repairs and Maintenance are also expected to slightly under spend by **(£280)**, and;
- Utility costs of gas, electricity and water are anticipated to result in an under spend against budget of **(£7,110)**.

6.3 Supplies and Services

The **(£2,446)** forecasted under spend on supplies and services expenditure is due to the following reasons:

- The Wesley Music system has cost **£1,450** additional to the budgeted sum, arising from unbudgeted maintenance costs. These additional charges were identified during the 2010/11 closedown period but after the 2011/12 budget was set (consideration has been given to this issue during the 2012/13 budget round);
- Equipment, postage, printing and stationery budgets are collectively expected to under spend by **(£3,345)**;
- Expenditure in relation to Licences and subscriptions is **(£550)** lower than budgeted

6.4 Agency and Contracted

As a result of the revised working practices/ duties undertaken by crematorium staff during 2010/11, an element of the Grounds Maintenance budget will not be required during this financial year. It should be noted however, that capacity has been retained to cover the anticipated costs in relation to Winter Maintenance and snowing clearing. The outturn therefore indicates a prudent anticipated saving of **(£7,000)**.

6.5 Income

- The 2011/2012 budget assumes a total of 1,133 cremations. The projected outturn (based on historic trend data for the remaining 3 months and cremations to date), assumes a total of 1,195 cremations during 2011/12, resulting in an increase of 62 from original budget and an additional income of **(£29,760)** this year;
- The Book of Remembrance income is projected to be **(£5,190)** over budget, and;
- Miscellaneous sales, including Organ Fees and Urns, are anticipated to exceed budget by **(£2,570)**.

The net impact of this is additional income of **(£37,520)** in 2011/12.

6.6 Earmarked Reserves

There is forecast to be a £131,921 contribution into the earmarked Cremator Replacement reserve, which is £66,421 more than originally budgeted.

Overall, the earmarked reserves projection at 31 March 2012 is £440,375, an in year increase of £146,921 or approximately 50% in year. This is in line with the previously agreed strategy of the Joint Committee.

Recommendations and Reasons

7 It is recommended that:-

- Members note the April to December 2011 revenue spend financial monitoring report and associated projected outturn position 2011/12;

Background Documents

2011/12 Revenue Budget and Fees and Charges Report – As approved by the Mountsett Crematorium Joint Committee

Previous 2011/12 Financial Monitoring Reports – As previously presented to the Mountsett Crematorium Joint Committee

Oracle Financial Management System Reports

Contact(s): Paul Darby 03000 261930

Appendix 1: Implications

Finance

Full details of the year to date and projected outturn financial performance of the Mountset Crematorium are included within the body of the report.

Staffing

There are no staffing implications associated with this report.

Risk

The figures contained within this report have been extracted from the General Ledger, and have been scrutinised and supplemented with information supplied by the Superintendent and Registrar. The projected outturn has been produced taking into consideration the spend to date, trend data and market intelligence, and includes an element of prudence. This, together with the information supplied by the Superintendent and Registrar, should mitigate the risks associated with achievement of the forecast outturn position.

Equality and Diversity / Public Sector Equality Duty

There are no Equality and Diversity implications associated with this report.

Accommodation

There are no Accommodation implications associated with this report.

Crime and Disorder

There are no Crime and Disorder implications associated with this report.

Human Rights

There are no Human Rights implications associated with this report

Consultation

None. However, Officers of Gateshead Council were provided with a copy of the report and given opportunity to comments / raise any detailed queries on the contents of this report in advance of circulation to members of the Joint Committee.

Procurement

None

Disability Issues

None

Legal Implications

The outturn proposals contained within this report have been prepared in accordance with standard accounting policies and procedures.

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Mountsett Crematorium Joint Committee

27 January 2012

Provision of Support Services 2012-2013



Joint Report of Terry Collins – Corporate Director: Neighbourhood Services; Don McLure – Corporate Director: Resources and Treasurer to the Joint Committee

Purpose of the Report

1. The purpose of this report is to present for approval a proposed Service Level Agreement (SLA) for Support Service provision (excluding Internal Audit Services, which are subject to a separate SLA) by Durham County Council to the Mountsett Crematorium Joint Committee for the period April 2012 to March 2013.

Background

2. During 2011/12, Members approved the SLA for Support Services provided by Durham County Council to the Mountsett Crematorium Joint Committee for the period 1 April 2011- 31 March 2012. For consideration within the 2012/13 budget, members are now requested to consider the forthcoming year's Support Services requirement
3. This report sets out details of the proposed SLA for the period 1 April 2012 to 31 March 2013 to cover the following functions:
 - Management Services
 - Financial Services
 - Administration Services
 - Payroll Services
 - Creditor Services
 - Human Resources Services

Service Level Agreement (SLA)

4. The SLA established for the provision of Support Service functions to the Joint Committee to provide a commitment for both parties over the medium term. This includes the provision of Management advice and attendance at Joint Committee Meetings by the Head of Finance, HR and Business Support, in addition to Accountancy, HR, Payroll, Creditor and Administration Services.
5. The proposed SLA, attached at Appendix 2, has been developed in consultation with the Head of Finance, (Financial Services) under the delegated responsibility of the Treasurer to the Joint Committee and reflects the nature of the current partnership, the services to be provided, the period of agreement and total estimated annual budget.

6. As with 2011-12, all work carried out directly on behalf of the Joint Committee will be recharged in future and the resultant budget requirement for Support Services is set out in the SLA. Details of all work to be carried out will be itemised so that costs are more transparent.
7. The proposed SLA considers the proportion of time spent by key staff undertaking the requirements of the Joint Committee. The charge proposed for 2012/13 is £18,500 (a £1,300 increase from 2011/12) to reflect the true cost of the service provision. This cost has been factored into the 12/13 budget.
8. The Support Service SLA (exclusive of Internal Audit Services) is attached at Appendix 2 for consideration and approval by members. Attached at Schedule 1 to the Appendix provides a more detailed breakdown of the following functions and responsibilities:

Management Services

- Overall support service management and attendance at Joint Committee Meetings

Financial Services

- Preparation and production of Revenue Budget
- Budget Monitoring and guidance
- Preparation and production of Annual Statement of Accounts and Annual Return
- Liaison with both Internal and External Audit

Administration Services

- Committee and Secretarial services including the remit of Clerk to the Joint Committee (providing advice and guidance to Members)

Payroll Services

- Employee crematorium salary processing

Creditor Services

- Processing and payment of Crematorium invoices

Human Resources Services

- Provision of Health & Safety advice and guidance in compliance with relevant Health and Safety legislation.
- Management and co-ordination of arrangements regarding employee relations and interaction with trade union officials.
- Delivery and facilitation of staff training, recruitment and selection processes.

Recommendations

9. It is recommended that:-
 - Members consider and approve the Service Level Agreement attached at Appendix 2 (including relevant schedule) for the year 2012/13.

Contact(s): Paul Darby 03000 261930

Appendix 1: Implications

Finance

With the approval of a service level agreement costs in respect of the support service will be agreed in advance for the forthcoming (subject to any agreed inflationary increase) and will cover a specified functions. This means that the cost of the service is more transparent and the committee has more control over the work areas covered. Details of how costs will be factored into the Joint Committee budget and how they will be recharged are shown in the Service Level Agreement.

Staffing

There are no staffing implications associated with this report. All staff are provided from within the various functional areas of Durham County Council.

Risk

Many tasks considered within the SLA must be completed within statutory deadlines and in line with changing guidance .By ensuring such tasks are delivered by staff who are appropriately experienced, qualified and competent and who receive adequate training and supervision, any relative risk will be minimised

Equality and Diversity/ Public Sector Impact Duty

There are no Equality and Diversity implications associated with this report.

Accommodation

There are no Accommodation implications associated with this report.

Crime and Disorder

There are no Crime and Disorder implications associated with this report.

Human Rights

There are no Human Rights implications associated with this report.

Consultation

None, However officers of Gateshead Council were provided with a copy of the report and given opportunity to comment/ raise any detailed questions on the contents of this report in advance of circulation to members.

Procurement

None

Disability Discrimination Act

None

Legal Implications

The services outlined within this report will be provided in accordance with the guidelines and legislation relevant to each function.

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APPENDIX 2



Service Level Agreement

for the provision of Support Services to

**MOUNTSETT CREMATORIUM JOINT
COMMITTEE**

AGREEMENT FOR THE PROVISION OF SUPPORT SERVICES

THIS AGREEMENT is made the [27th] of [January] **two thousand and twelve**
BETWEEN DURHAM COUNTY COUNCIL ("the Council") **and MOUNTSETT**
CREMATORIUM JOINT COMMITTEE ("the Partnership")

1. PROVISION OF SERVICES

- 1.1. The Mountsett Crematorium Joint Committee engages the Council to provide Support Services as set out in Schedule 1 and in return for the payments as set out in Schedule 2.

2. DURATION

- 2.1. This agreement will be effective 1st April 2012 and will continue until 31st March 2013 ("the Term")

3. THE COUNCIL'S OBLIGATIONS

3.1. Services

- 3.1.1. The scope of the Support Services available to the Mountsett Crematorium Joint Committee is summarised in Schedule 1.

- 3.1.2. The Council will provide Support Services with all reasonable skill and care and in compliance with:

- The Accounts and Audit Regulations 2003 as amended by The Accounts and Audit (Amendment) (England) Regulations 2006, (Regulations)
- The Code of Practice on Local Authority Accounting in the United Kingdom
- All other relevant CIPFA guidelines, best professional practice and legislation
- The Local Government Act 2000 and other associated legislation
- All appropriate Employee and Health and Safety legislation
- The Joint Committee's relevant policies, rules, standing orders, procedures and standards. (These are the policies, rules, standing orders, procedures and standards of Durham County Council adopted by the Mountsett Crematorium Joint Committee)
- The terms and conditions of this agreement.

- 3.1.3. To ensure that the Services are delivered by such staff who are appropriately experienced qualified and competent and who receive adequate training and supervision.

3.1.4. To submit to the Joint Committee, a reconciliation of the charges for services provided during the year to be recharged to the Joint Committee in accordance with Schedule 2.

3.2. Accommodation

3.2.1. To provide at its own cost its own office accommodation, administrative support and services as may be necessary for the provision of Support Services.

3.3. Insurance

3.3.1. To ensure that adequate insurance cover is affected and maintained in respect of any property held by it for the purposes of this agreement, employee liability, public liability and liability for professional negligence.

4. THE JOINT COMMITTEE'S OBLIGATIONS

4.1. Support Services Fee Provision

4.1.1. To make available such Support Services provision as set out in Schedule 2 for the provision of agreed services for the year 2012/13. Notwithstanding the contents of Schedule 2, the Support Services provision will be the subject to regular review and agreement by both parties as part of the Joint Committee's normal budget timetable. Final confirmation of the Support Services provision must be agreed no later than the 31st March in each year.

4.1.2. Both parties intend that the annual Support Services fee provision will be set at such a level as to cover the costs incurred by the Council in delivering the Central Support Functions. An indicative annual budget and time allocated to each of these areas as at the date of this agreement is set out in Schedule 2.

4.1.3. The parties agree that, without affecting the annual Support Services fee provision and the principles set out in Schedule 2, at the Joint Committee's request;

- the percentage split between the service elements to be provided can be varied up to 10% provided always that the maximum number of days per element specified in Schedule 2 is not exceeded.
- Crematorium Joint Committee being satisfied that such changes will not have an adverse impact on the delivery of the service provision.

4.1.4. The parties agree that all variations, other than those referred to in the clause 4.1.3 above, require the expressed written consent of both parties.

4.1.5. To pay the Council annually the payments as set out in Schedule 2. The payment principles set out in Schedule 2 will apply for the purposes of determining the payments paid to the Council by the Joint Committee.

4.2. Service Delivery

- 4.2.1. The Joint Committee is required to make arrangements for:-
Allowing Council staff access to the Joint Committee's business premises if necessary at reasonable times for the provision of the Support Services
- 4.2.2 The provision of suitable accommodation for the use of the Support Services on the Joint Committee's business premises, at its own cost, as may be necessary.
- 4.2.3 Agreed adherence to Durham County Council's Members Code of Conduct and Constitution.
- 4.2.4 Allowing Council staff access to all relevant assets, records (including those belonging to third parties, subject to the Joint Committee having lawful authority to do so) documents, correspondence, electronic files, software and other systems as may be necessary for the provision of the Service.
- 4.2.5 Allowing and facilitating where necessary direct access by the Head of Finance (Financial Services)/Principal Accountant to the Chair of the Joint Committee and the Treasurer (or his nominated representative) for the purpose of delivering the relevant services.
- 4.2.6 Approving the Annual Statement of Accounts, Annual Governance Statement, Revenue Budget and all other Financial Reports
- 4.2.7 Taking whatever action it considers necessary as a result of issues highlighted by the Head of Finance (Financial Services)

5. MANAGEMENT OF THE SERVICE

- 5.1. Paul Darby, (Head of Finance (Financial Services)) is responsible for the overall management and delivery of the support service functions and will (under delegated responsibility) in practice fulfil the role of the Treasurer for the Joint Committee. Any queries arising from financial and other relevant reports and any general day to day enquiries about the service should be addressed to the Head of Finance (Financial Services)
 - In person at Durham County Council, County Hall, Durham
 - E-mail: paul.darby@durham.gov.uk
 - Telephone 03000 261930
- 5.2. The Head of Finance (Financial Services) will report to the Director of Neighbourhood Services and to the Director of Resources and Treasurer to the Joint Committee and to the Mountsett Crematorium Joint Committee.
- 5.3. The Head of Finance (Financial Services) and the Crematorium Superintendent will meet periodically to review performance on delivering agreed services and

agree any changes to the delivery of the Service. Such meetings may be attended by other such persons as either party may wish.

- 5.4. The Corporate Director of Resources at the Council is ultimately responsible for the performance and effectiveness of services provided to the Joint Committee under this agreement. Any issues concerning any aspect of the delivery of the service or terms of this agreement that can not be satisfactory resolved with Head of Finance(Financial Services) should be referred to the Council's Corporate Director: Resources.

Contact details are:

Don McLure, Corporate Director: Resources
Durham County Council,
County Hall, Durham
e.mail:don.mclure@durham.gov.uk
Telephone 0191 383 3550

- 5.5 The Head of Finance (Financial Services) will meet with the Crematorium Superintendent & Registrar each financial year to consider the support service fee for the following financial year. Such meetings will be scheduled in line with the Joint Committee's normal budget timetable. (Final confirmation of the support service fee provision must be agreed no later than the 31st March in each year) and be attended by such other persons as either party may wish.

- 5.6 The Crematorium Superintendent & Registrar is responsible for ensuring :

- Responses to reports are received within timescales specified
- Providing information to substantiate the implementation of any recommendations when requested.
- Co-operating with Support Services staff when required
- Liaising with the Head of Finance (Financial Services) / Principal Accountant : Direct Services
- Compliance with relevant Codes of Conduct and Durham County Council Policies and Procedures

6. INFORMATION AND CONFIDENTIALITY

- 6.1 Each party will provide all information within its control necessary to enable the other to discharge its obligations under this agreement.
- 6.2 Neither party shall, without the written consent of the other party, make use of for its own purposes or disclose or allow to be disclosed to any person, (except as may be required by law or by an authorised body in evaluating the work undertaken e.g. external audit), this Agreement or any material connected with it.

7. DATA PROTECTION AND FREEDOM OF INFORMATION

- 7.1. Each party will:

- 7.1.1. Comply with the Data Protection Act 1998
- 7.1.2. Maintain the confidentiality of personal data to which it has authorised access under the terms of this Agreement
- 7.1.3. Take reasonable technical and organisational measures against the unauthorised or unlawful processing of personal data and against the accidental loss or destruction of or damage to personal data (including adequate back up procedures and disaster recovery systems).
- 7.1.4. Provide such assistance and/or information reasonably required by the other in connection with any requests for information received by that party under the Freedom of Information Act 2000.

8. TERMINATION

- 8.1 Either party may terminate the agreement before the 1st April 2013 by giving the other not less than 3 months prior written notice.

9. VARIATION

- 9.1. The terms of this agreement may only be varied by written agreement signed by both parties

AS WITNESSED

Signed by:.....

Duly authorised for and on behalf of **DURHAM COUNTY COUNCIL**

Date

Signed by:.....

Duly authorised for and on behalf of the
MOUNTSETT CREMATORIUM JOINT COMMITTEE.

Date

Schedule 1

The following Support Services will be provided.

Management Services

1. Monitoring and reporting of progress made in the delivery of agreed services to the Mountsett Crematorium Joint Committee.
2. Report review and presentation of all financial and other Support Services reports to the Joint Committee

Financial Services

3. Preparation and Production of the Annual Revenue Budget for approval by the Mountsett Crematorium Joint Committee.
4. Review and setting of the Annual Fees and Charges taking into consideration inflationary pressures; the potential impact of competition in terms of price and quality; trends in demand; results of customer surveys; budget targets; cost structure implications; impact on other service areas; alternative more effective charging structures and proposals for targeted promotions etc.
5. Budget Monitoring including the provision of sound financial advice.
6. Preparation of Monthly Payroll, Debtor and Creditor Reconciliations.
7. Production of the Annual Statement of Accounts for the Mountsett Crematorium Joint Committee in accordance with the Accounts and Audit Regulations and in consideration of The Code of Practice on Local Authority Accounting in the United Kingdom.
8. Liaison with External Audit in relation to the Annual Statement of Accounts.
9. Annual Review of the Effectiveness of Internal Audit
10. Liaison with Internal Audit in connection with the Annual Governance Statement

Payroll Services

11. Monthly processing of all directly employed Mountsett Crematorium employee salaries and allowances.

Human Resources

12. Provision of Health and Safety Advice and guidance in compliance with relevant Health and Safety guidelines and legislation.
13. Management and co-ordination of arrangements regarding employee relations and interaction with trade union officials.

14. Delivery and facilitation of the staff training, recruitment and selection processes

Administration

15. Distribution of Joint Committee Papers (including electronic distribution)
16. Provision of Committee and Secretarial Services including the remit of Clerk (providing advice and guidance on the constitutional issues and protocols) to the Joint Committee and processing any follow up requirements as appropriate
17. Maintenance of Committee minutes and Indexing

Creditor Payments

18. Timely processing and payment of all Mountsett Crematorium Joint Committee Purchase order and direct Invoices in line with BVPI 8 Regulations and Durham County Council Payment Terms.

Advice

19. Provision of help and advice to the Crematorium Superintendent and other officers and nominated members of the Mountsett Crematorium Joint Committee on all Financial, and other Support Service function matters.

BUDGET SCHEDULE

AREA	2012/13
Management	
Attendance at Joint Committee Meetings	
Report Review and overall Management	
	3,600
Financial Services	
Budget Preparation including fees and charges setting	
Budget Monitoring including monthly reconciliations	
Production of the Annual Statement of Accounts (including liaison with External Audit)	
	10,300
Payroll Services	
Employee payroll processing	100
Human Resources	
Health and Safety support and guidance	
Employee relations and interaction with trade unions	
Training and development facilitation	
	1,200
Creditor Payments	
Processing and payment of Invoices	200
Administration	
Distribution of Committee Papers	
Committee and Secretarial Services	
Minute maintenance and indexing	
	3,100
Total	18,500

BASIS OF CHARGE

1. Charges in respect of the period 1st April 2012 to 31st March 2013 will be recharged to the Joint Committee using the existing methodology.
2. This SLA charge is in addition to the Audit SLA totalling £5,000 previously considered by members.

In overall terms, the Support Service charge represents 3.1% of the gross turnover of the Joint Committee

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Mountsett Crematorium Joint Committee

27 January 2012

**Update on the Service Asset
Management Plan 2012/13 to 2015/16**



**Report of Ian Staplin, Superintendant and Registrar to the Mountsett
Crematoria Joint Committee**

Purpose of the Report:

1. To provide members of the Mountsett Crematorium Joint Committee with an update regarding the development of a Service Asset Plan as highlighted in the 2010/11 Annual Internal Audit Report.

Background:

2. The crematorium is nestled on the outskirts of Dipton on the (A692) and serves the residents of the whole of County Durham and Gateshead. The land the crematorium was built on was initially a quarry. The crematorium was dedicated on the 23rd July 1966 by the Bishop of Jarrow (the Rt. Rev A.K.Hamilton M.A.) and is owned and operated by a Joint Committee on behalf of Durham County Council and Gateshead Council. The first Cremation took place on 1st August 1966.
3. Arising from its background of historical importance and a rich cultural heritage, Durham County Council's vision is focused around an 'An Altogether Better Durham', and is made up of two components: to have an Altogether Better Place, which is Altogether Better for people. This vision helps to provide a framework which guides all of our plans and programmes which will turn our vision into a reality. This will be achieved through organising our actions for improvement into a structure made up of five priority themes:

Altogether Wealthier

Focusing on creating a vibrant economy and putting regeneration and economic development at the heart of all our plans;

Altogether Healthier

Improving health and wellbeing;

Altogether Safer

Creating a safer and more cohesive county;

Altogether Better for Children & Young People

Enabling children and young people to develop and achieve their aspirations and to maximise their potential in line with Every Child Matters;

Altogether Greener

Ensuring an attractive and 'liveable' local environment, and contributing to tackling global environment challenges.

Service Development Plan

4. As Members will recall, the Annual Internal Audit Report recommended the production of a Crematorium Service Asset Plan. Work has been undertaken by the Superintendent & Registrar and the Bereavement Services Manager with regards to the carrying out of surveys and the commissioning of detailed works.
5. An action plan has been developed (as highlighted in the table overleaf) and a full report and Asset Management Plan will be presented to the Committee at the 27 April 2012 meeting.
6. In setting out to achieve the service aims, the County Council has ensured that adequate funding is available to maintain the quality and the fabric of the crematorium to a high standard, which recognises its value as an open space. The Management Plan sets out how these standards are being achieved, through current practices. The primary aim is that Mountsett Crematorium shall remain a peaceful, safe, clean and aesthetically pleasing place for the bereaved. Any visitor who may wish to come to the crematorium shall be presented with an open space and surroundings that are safe, clean, peaceful, reverent and relaxing, which is effectively managed by the authority.
7. Although the County Council's Cemeteries and Crematoria have had a varied history in the past, the service now has a high reputation for providing a well maintained environment, customer friendly service and proactive solution in how it manages its cemeteries and Crematoria. However, more hard work has been done, as all services within a local government environment, need to consistently monitor and review its service functions if it wants to remain effective in its management responsibilities and efficient in its provision.
8. Service quality is about the delivery of a service to the specified standards and ensuring that customers have the necessary information to judge the service. Mountsett, like the other cemeteries and crematoriums have adopted the department's service quality aim, which is defined by the County Council as:
 - To provide a sensitive, respectful service fitting for the bereaved;
 - To ensure that sympathetic, supportive and confidential advice is given to the recently bereaved on funeral service arrangements and give assistance in co-ordinating the funeral process if required;

- To provide consistent high quality standards of maintenance in cemeteries and crematoria across County Durham, working to maximise value for money;
 - To ensure the proper respect of all Council cemeteries and crematoria with fair Rules and Regulations, which are explained to all visitors;
 - Fair and sensitive enforcement where Rules and Regulations are not followed and used as a last resort;
9. This document which uses Asset Management Planning principles to set the framework for the Council's ownership and use of buildings and land to deliver the council vision and corporate aims.
10. This strategy needs to be translated to a service level so that the property which any service occupies enables that service to deliver its aims and vision in the best possible way, meeting the needs and expectations of customers and staff.
11. It was therefore felt appropriate, to produce a Service Asset Management plan to ensure that:-
- a. The property needs of the service to deliver its "vision" could be identified.
 - b. The property occupied could be analysed and audited against the identified needs.
 - c. Options and priorities to close the gap between future needs and current provision could be appraised.
 - d. A way forward that would deliver the changes needed to meet Mountsett crematoriums needs taking into account cost, funding streams and opportunities.
12. Extensive work has recently been carried out with regards to looking at the future for Mountsett crematorium.
13. Substantial Improvements have been made through the opportunities afforded by the harmonisation of fees and charges in 2010/11. The Joint Committee has significantly more financial capacity to address investment requirements going forward.

Service Development Plan Progress Crematoria Grounds

14. Mountsett Crematorium has carried out just in excess of 55,000 cremations in 45 years of operating in which approximately 70% of the cremations have had the ashes interred in the crematorium grounds (all ashes are interred and none scattered). Recent trends indicate that the percentage rate for ashes being removed from the crematorium will eventually exceed 50% which will mean less land will be required in the future.

15. We estimate that the unused land we have is similar in size to the amount used to date which would indicate that with the fall in the number ashes being interred we have sufficient land to last at least another 50 years.
16. Recently an area leading up to the entrance to the crematorium has been identified as being in need of some remedial works to which this is currently being carried out. This work had been identified in conjunction with the monthly site inspection tour carried out by the Superintendent & Registrar.
17. One of the outstanding actions within the crematorium grounds is that a full tree survey is required in order to identify the exact number and species of trees within the crematorium and to identify any potential problems and to devise a future maintenance regime for the life span of these trees.

Crematorium Building

18. The Crematorium, designed by Charlton & Crowther 21 Bond Street, Leeds, is a letter T shape, giving panoramic views over the meadowland surrounding the building and of the distant woodland surrounding the site. The Chapel has seating for approximately 120 people, with standing room for a further 100. The Crematorium was opened in August 1966. Service times are on every 45 minutes, giving time for the Chapel to be tidied between each funeral service.
19. Improvements throughout the year have been carried out with regards any Health and Safety issues that have been identified.e.g.access platform for the inspection and maintenance of the cremators etc.
20. Whilst carrying out an inspection of the crematorium a number of future improvements have been highlighted and have been included in the action plan namely:
 - No schedule has been put in place with regards to carrying out any internal or external decoration to the crematorium. Therefore it is proposed that this be placed onto a 2 year cycle subject to the necessary funding being secured in order to carry out this work.
 - The windows within the mess room have been in since the crematorium was built, however these are now starting to deteriorate and require replacing in 2012.
 - The carpets within the crematorium have been laid down since 1999/2000, these are starting to show signs of wear and require replacing in 2012/13
 - The curtains are regularly cleaned, however they have been in situ since 2001, it is envisaged that they will be in need of replacement in 2015.
 - The seating/furniture within the chapel area has had some minor repairs carried out recently; therefore it is proposed to monitor this with a view to possibly replacing these in 2015/2016.

- Currently within Mountsett crematorium there are no facilities in which a programme of services can be viewed for that current day, therefore we could look to link an order of service display unit with the Wesley music system currently installed at Mountsett.

Book of Remembrance Building

21. The Book of remembrance building was designed and built by Charlton & Crowther 21 Bond Street, Leeds. This is a hexagonal building which incorporates the book of Remembrance along with a book view system which is touch screen to enable the whole book of remembrance to be viewed. The controls are easily understood and full instructions are on screen. All calligraphy for the book of remembrance is done by F.G.Marshall of Banstead, Surrey. There is also a facility available for the bereaved to place flowers within the building and vases are supplied with water.
22. The Display cabinet which holds the book of remembrance is now not fit for purpose, due to the increasing number of entries and on numerous occasions 2 pages have to be displayed on certain days; therefore a new display cabinet is required in order that the bereaved can view their entry.

Memorial Plaques

23. A feasibility study has been carried out, specifically for the development of the crematorium grounds for the display of memorial plaques etc. The Joint Committee recently agreed to the sale of memorial plaques which are to be displayed on the outer walls of the chapel of remembrance. We have had talks with the company who produce the plaques and have produced a booklet which will be forwarded along with the book of remembrance literature to all applicants. It is envisaged that these will shortly be taken up by the recently bereaved. Depending on the success of this, future plans could allow for the erection of a memorial wall.

Machinery

24. Currently machinery used for the grounds maintenance operations is funded using current existing budgets, apart from the ride on grass cutter which is still funded from within the cemeteries and closed churchyard budget.
25. Therefore it would be prudent to allocate a small amount of budget to accommodate the provision of new machinery as and when required.

Administration

26. The current process of carrying out the administration of the crematorium is by the way of a paper system and the recording of the information is backed up in the cremation registers which still need to be inputted by law.
27. We are currently in the process of transferring these records onto an access database which hopefully in the future allow staff to be able to find records much quicker,

however this is time consuming and early indications are that this process could take a number of years to complete.

Cremator Replacement

28. Mountsett crematorium currently has a service contract with The Phoenix Partnership for the servicing and maintenance of the L & P cremators within the crematorium.

29. The anticipated life span of the cremators is in excess of 15 years. The future installation of new Cremators and Mercury Abatement equipment is to be self financed following the increase in the fees and charges as a result of the harmonisation policy and Mountsett Crematorium Joint Committee's subsequent policy on Reserves. Based on the current works being undertaken at the Central Durham Crematorium, the estimated costs for the purchase and installation of such equipment are estimated at £1.2m

30. An Action Plan has been developed as highlighted in the table below:

Action Plan:

Operational Objectives	Lead Officer	Key Actions and Milestones	Proposed Completion Date	Costings
Carry out tree survey	Graham Harrison		31/05/2012	TBC
Internal/external decoration of crematorium.	Ian Staplin	Cost Estimates to be calculated in advance of Final AMP	31/12/2012	TBC
Replacement windows to staff room	Ian Staplin	Cost Estimates to be calculated in advance of Final AMP	31/03/2013	TBC
Replacement of carpets within chapel area	Ian Staplin	Cost Estimates to be calculated in advance of Final AMP	2012/13	TBC
Replacement of curtains within chapel area	Ian Staplin	Cost Estimates to be calculated in advance of Final AMP	31/12/2015	TBC
Replacement of seating/furniture within the chapel area	Graham Harrison	Cost Estimates to be calculated in advance of Final AMP	2015/16	TBC
Look to provide order of service details using the Wesley music system	Graham Harrison/ Ian Staplin	Cost Estimates to be calculated in advance of Final AMP	2012/13	TBC
Replace display	Ian Staplin	Cost Estimates to be	31/12/2012	TBC

Operational Objectives	Lead Officer	Key Actions and Milestones	Proposed Completion Date	Costings
cabinet		calculated in advance of Final AMP		
Possible construction of memorial wall	Graham Harrison	Cost Estimates to be calculated in advance of Final AMP	2015/16	£48,000
Make provision in current budget for the renewal of machinery	Ian Staplin	Cost Estimates to be calculated in advance of Final AMP	2013/14	TBC
Back data entry of all cremation records	Graham Harrison/ Ian Staplin	Ongoing	2015/16	TBC
Replacement of the cremators	Graham Harrison	Cost Estimates to be calculated in advance of Final AMP	2025-2027	TBC

31. Contained within this action plan, there are several items which are in possible need of replacement in 2012/2013; however we have not been in a position to obtain the necessary costings for all of the work and therefore the 2012/13 budget does not consider these items individually. The 2012/13 budget does however have capacity via its Repair budget or via funding from reserves to undertake when required.

32. It is therefore proposed that we work alongside Asset Management in order to obtain these costs and to present these at a future meeting as part of the full Service Asset management Plan.

Recommendations and Reasons

33. It is recommended that Member of the Mountsett Joint Committee:-

- Note the progress on Mountsett Crematorium Asset Management Plan.
- Note the actions required from within the Action plan.
- Consider and agree to obtain costings for work required within the Action plan.
- Note that a full report and Asset Management Plan will be presented at the April 27th 2012 meeting.

Contact: Ian Staplin, 01207 570255

Appendix 1: Implications

Finance

Where known, As identified in the report.

Staffin

There is no implications.

Risk

There are no implications.

Equality and Diversity Public Sector Equality Duty

There are no implications.

Accommodation

There are no implications.

Crime and Disorder

There are no implications.

Human Rights

There are no implications.

Consultation

None, however, officers of Gateshead Council were provided with a copy of the report and given opportunity to comment/raise any detailed questions on the content of the report in advance of circulation to members of the Mountsett Crematorium.

Procurement

There are no implications.

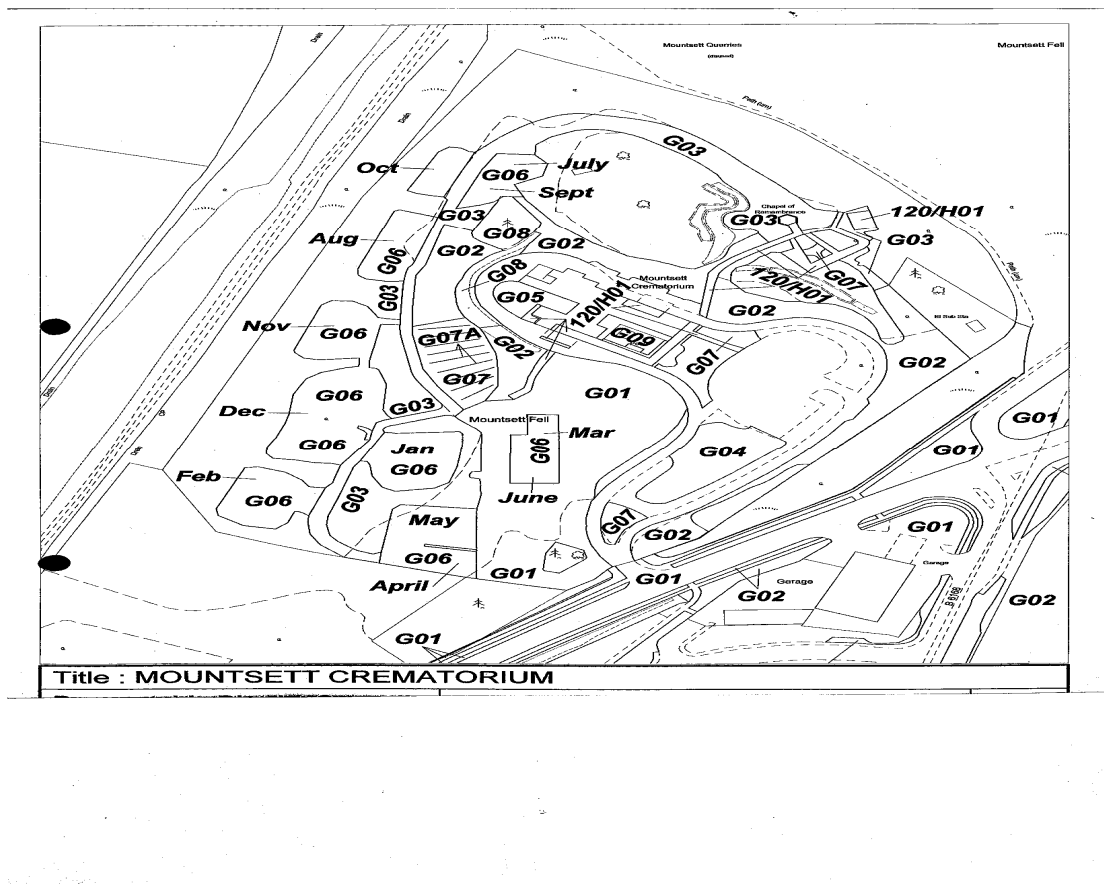
Disability Discrimination Act

There are no implications.

Legal Implications

As outlined in the report.

Appendix 2: Mountsett Crematorium Service Asset Management Plan



Asset Management Report

Site Name. Mountsett Crematorium
 Site Status. Municipal Crematorium
 Managing Service Neighbourhood Services
 Ward Neighbourhood Services



Location

Mountsett Crematorium
 Dipton
 Stanley
 Co Durham
 DH9 9JP

Area

Site: 7.55 Hectare

Property Details

Tenure: Various ownerships
Year Built: 1966

Type: Non HRA
Listed: No

Valuation

Valuation Basis	Asset Value	Land Value	Total
Depreciated Replacement Cost:			
Crematorium Building	639,124	1,330	640,454
Car Park	104,650	1,375	105,975

Hazard Surveys Completed

	Survey	Risk
Asbestos:	Yes	No
Contaminated Land:	No	No
Fire:	Yes	No
Legionella:	Yes	No

Contacts

Name	Job Title	Telephone
Ian Staplin	Superintendent & Registrar	01207 570255

	Score
1.Location	
1.1 Is the property in the right location/catchment area of the County	1
1.2 Is the property conveniently located to a good public transport system	1
1.3 Is the staff on-site parking adequate? (H&S issues,location,no. of spaces)	1
1.4 Is the public on-site parking adequate? (H&S issues,location,no. of spaces)	1
1.5 Is the off- site parking adequate? (H&S issues,location,no. of spaces)	1
1.6 Is there adequate provision for vehicular deliveries to the premises?	1
Location Total	1
2.Accessibility	
2.1 Can disabled people easily access the premises?	1
2.2 Does the internal layout allow disabled people using the service to get around easily and to exit the premises safely in an emergency	1
2.3 Are the toilet facilities suitable for disabled people?	1
2.4 Are reception/interview/meeting rooms/public areas suitable for disabled people?	1
2.5 Is the internal and external signage suitable to disabled people?	1
2.6 Can (or could) any disabled staff make full use of all the premises in their day to day work?	2
Accessibility Total	1
3. Environment	
3.1 Does the heating system for the property enable you to consistently maintain a suitable temperature?	1
3.2 Does the heating system meet your requirement? (Ability to heat different areas for different time spans to different temperatures)	1
3.3 Is the level of ventilation currently achieved acceptable?	1
3.4 Does the current method of ventilation generate other problems that interfere with the service being delivered?	1
3.5 Do the means of lighting achieve satisfactory levels?	1
3.6 Are there means of controlling the lighting arrangements satisfactory? (Ability to zone lighting,type of lighting)	2
3.7 Are the acoustics within the property suitable?	1
3.8 Is the internal decoration to a suitable level for the current use?	2
3.9 Do the floor finishes meet the requirement for the current use?	2
Environment Total	1
4. Safety and Security	
4.1 Does the property provide a safe and secure environment for it's occupants?	1
4.2 Is the property equipped with suitable means of reducing the impact of crime/vandalism?	1
4.3 Are there suitable means within the property for dealing with the initial outbreak of fire?	1
4.4 Are emergency procedures in place for building evacuation in case of fire,bomb threat etc?	1
4.5 Have risk assessments been carried out and measures taken to minimise risk to the occupants?	1
4.6 Is there any evidence of asbestos or is the presence of asbestos known to you?	1
Safety and Security Total	1
5. Space	
5.1 Is the layout of the space suitable for the purpose of service delivery? (How do different parts of the property relate to each other/are facilities located in the right place)	1
5.2 Is the building the right size?	1
5.3 Is the site the right size?	1
5.4 Is the property the right shape?	1
5.5 Is the storage space adequate? (Consider material types,environment required,timescales)	2
5.6 Are there adequate welfare facilities for staff? (Canteen/kitchen/medical room/changing facilities)	2

	Score
5.7 Are the toilet facilities suitable?	1
5.8 Are the reception facilities suitable for the purpose?	1
5.9 Are the interview facilities suitable for the purpose?	1
Space Total	1
6. Fixtures and Fittings	
6.1 Is the IT infrastructure adequate (access to DCC main network, sufficient cabling)	1
6.2 Is there an adequate supply and distribution of power points? (H & S issues)	1
6.3 Has adequate provision been made for services ? (Gas/electricity/water/telecommunication)	1
6.4 Are working areas suitably protected from excess sunlight?	1
Fixtures and Fittings Total	1
7. Image	
7.1 Is the age of the building appropriate? (Consider whether the service is better delivered from an older low profile property as distinct from a new high profile one)	1
7.2 Is the type of construction appropriate? (Consider perception issues arising from temporary type of structure, heavy architecture right for type of service operating)	1
7.3 Does the access to the property convey the necessary degree of openness? (Entrance off a side road/alley, forbidding type of doorway)	1
7.4 Does the property look shabby?	2
7.5 Is the external planting suitable? (Softens' the structure, compromises safety)	1
7.6 Are the external and internal planting areas adequately maintained?	1
7.7 Are public reception areas comfortable and inviting? (Consider reception points are clearly visible, furniture is suitable)	1
7.8 Is the cleaning regime suitable for the purpose?	1
Image Total	1
8. Financial	
8.1 Is there currently an adequate budget for the premises? (Consider repair and maintenance budgets, improvement budgets, all property related budgets)	2
8.2 Are property related maintenance costs high? (Benchmarking exercise)	2
8.3 Are other property related costs high? (Benchmarking exercise)	2
8.4 Are the cost of outstanding repairs high? (Benchmarking exercise)	2
8.5 Are there sources of external funding for the premises?	3
8.6 Is the external funding available immediately?	3
8.7 Is the current income generation from the premises adequate?	1
8.8 Is there potential for increasing income generation from the premises?	2
Financial Total	2
Overall Score	1

Suitability Scoring

Suitable – Score 1

Could be improved – Score 2

Cannot be improved – Score 3



Mountsett Crematorium Joint Committee

27 January 2012

Fees and Charges 2012/13



Joint Report of Terry Collins – Corporate Director: Neighbourhood Services; Don McLure – Corporate Director: Resources & Treasurer to the Joint Committee

Purpose of the Report

1. The purpose of this report is to set out details of the proposed Fees and Charges for the Mountsett Crematorium for 2012/13.

Background Information

2. In reviewing existing charges or setting new charges inflationary pressures; the potential impact of competition in terms of price and quality; trends in demand; results of customer surveys; budget targets; cost structure implications; impact on other service areas; alternative more effective charging structures and proposals for targeted promotions etc need to be fully taken into consideration.

Fees and Charges 2012/13

3. The proposals for 2012/13 have been developed taking into consideration the views of the Superintendent and Registrar with regards to the local market and customer impact from any proposed increase, together with benchmarking data on the charges levied in other neighbouring facilities.
4. Taking the above into consideration, the following revisions to the current fees and charges are proposed for 2012/13:

Cremation Charges

5. Adult Cremation fees are increased by 4.88% to £430 in 2012/13. This results in an increase of £20 per adult over the age of 16 years. Fees levied for 2012/13 (inclusive of medical referees and environmental surcharge) are therefore proposed at £500.

Book of Remembrance

6. As a result of increased calligraphy costs, the charge for entries into the book of remembrance is proposed to increase by 31.58% in relation to actual fees. This represents a monetary increase from £38 to £50, based on an average 2 line entry.

Pre Payment Cremation Bond

7. Members will recall initial consideration of the Mountsett Crematorium Pre Payment Cremation bond at the 30 September 2011 meeting. Whilst discussions remain ongoing, and subject to registration with the FSA, the prepayment bond is proposed to be sold at a premium to the standard cremation charges in consideration of its future value. The proposal is £100 above the 12/13 total cremation fees (which as highlighted above, are proposed at £500) plus a £20 administration fee which equate to a 20% premium during 2012/13.
8. The 2012/13 budget does not take into consideration any estimated potential sales, however following FSA and member approval, a `cash paid` earmarked reserve will be established to protect from the redemption of bonds in the future and the potential reduction of ongoing revenue.
9. The level of premium will be closely monitored in line with the Prepayment Bond Scheme Risk Assessment (reported earlier in the agenda) to ensure future inflationary factors are taken into consideration.

Memorial Garden Plaques

10. Members will recall via the Superintendent & Registrar Report at the 29th July meeting consideration was given to a potential Memorial Garden within the Mountsett Crematorium Grounds. Details of the memorial plaques were distributed during the first week in January to recently bereaved families.
11. In conjunction with the Central Durham Crematorium Joint Committee the fees proposed for memorial plaques are £304 (inc. of VAT, plus the cost of the plaque)
12. Whilst these initial steps have been undertaken, it is the view of the Superintendent & Registrar not to factor any potential sales from the memorials into the 2012/13 income budget. It is considered that potential take up is difficult to forecast currently as a result of not having any facilities for such memorials previously. The net proceeds from any memorial sales will increase reserve levels in the interim. This treatment will be reviewed mid- year.
13. A full schedule of the proposed fees and charges for the Mountsett Crematorium is shown in Appendix 2, with benchmarking comparison data shown in Appendix 3 for members' information. As can be seen, the cremation fees compare well and (even when factoring in the 2012/13 proposed increases) are still the lowest in relation to the neighbouring crematoria, some of whom, at this time, have not yet finalised their fees and charges proposals for 2012/13.

Recommendations and Reasons

14. It is recommended that:-
 - Members of the Joint Committee note and approve the proposed fees and charges at Appendix 2 effective from 1 April 2012;

- Members of the Joint Committee approve the increase in pricing for inserts to the Book of Remembrance with effect from 1 February 2012;
- Members note the proposed treatment of the Cremation Prepayment bond income (subject to FSA approval);
- All approved fees and charges are incorporated into the 2012/13 budget.

Background Papers

2011/12 Budget and Financial Monitoring Reports
2012/13 Budget Working Papers

Contact(s): Paul Darby 03000 261930

Appendix 1: Implications

Finance

A detailed schedule of the proposed fees and charges for the Mountsett Crematorium is included at Appendix 2. These proposals have been factored into budget projections for 2012/13

Staffing

There are no staffing implications associated with this report.

Risk

The sensitive pricing of services is essential to maintain the competitiveness and reputation of the Mountsett Crematoria in the current economic climate. The proposed increases in fees and charges next year will ensure that the charges remain competitive in comparison with neighbouring facilities, and this, together with a prudent assumption in terms of the number of cremations undertaken next year, plus the strong reputation of the Mountsett Crematorium Joint Committee, should ensure risk is minimised with regards to the achievement of the income budgets. Increases will be publicised in advance and communication carefully handled

Equality and Diversity/ Public Sector Equality Duty

The proposals set out in this report are based on a harmonised fees and charges policy with the Central Durham Crematorium and provide equity of treatment / access across County Durham. An equality Impact assessment screening has been undertaken which has revealed no issues.

Accommodation

There are no Accommodation implications associated with this report.

Crime and Disorder

There are no Crime and Disorder implications associated with this report.

Human Rights

None

Consultation

None, however officers of Gateshead Council were provided with a copy of the report and given opportunity to comment/ raise any detailed questions on the content of the report in advance of circulation to members of the Mountsett Crematorium Joint Committee.

Procurement

None

Disability Discrimination Act

None

Legal Implications

None

SCHEDULE OF PROPOSED CREMATORIUM CHARGES 2012-13

	Mountsett				
	2011/2012 Charges incl VAT (where appropriate)	Proposed Charges 2012/2013 incl VAT (where appropriate)	VAT Status	Increase / (Decrease)	
	£	£		£	%
Non-viable Foetus	£9	£9	O	£0	0.00%
Child	£0	£0 up to 1 mth	O	£0	0.00%
Child	£0 up to 16 yrs	£0 up to 16 yrs	O	£0	0.00%
Adult	£410 over 16 yrs	£430 over 16 yrs	O	£20	4.88%
<u>Surcharges</u>					
Non Resident (Adult)	£0	£0	O	£0	0.00%
Environmental surcharge	£50	£50	O	£0	0.00%
Saturdays Additional	50%	50%	O	Not Applicable	Not Applicable
Certificate of Cremation	Included	Included	O	Not Applicable	Not Applicable
Medical Referees Fees	£20	£20	O	£0	0.00%
Body Parts	£9	£9	O	£0	0.00%
2 line entry Book of Remembrance	£38	£50	S	£12	31.58%
Large Plaques for Lease of 10 years Plus Cost of Plaque at supplier price	£304	£304	E/S	£0.00	0.00%

£70 VAT Exempt

Proposed Durham 2012/13 £	Period charged from:										Mountsett 2012/13 £
	April 2011 to March 2012 2011/12 *	Jan 2011 to Dec 2011 2011/12 *	April 2011 to March 2012 2011/12 *	Gateshead £	Middlesbrough £	Hartlepool £	South Tyneside £	Sunderland £	Newcastle £	North Tyneside £	
£430.00 over 16 yrs	£552 over 18 yrs	£539 over 18yrs	£526 over 16 years	£599 over 16 yrs	£569 15yrs or over	£499 over 16 yrs	£450	£538 over 18 yrs	£430 over 16 yrs		
£50	£50	Included	£45	Included	£63	included	£50	Included	£50		
£20	£19	£25.30	Included	Included	£34	£21	£36.50 13 yrs & over	£23	£20		
£500	£621	£564	£571	£599	£666	£520	£537	£561	£500		

Cremation Fees

Other Charges

£9	£0	£0	£11	£17	£38	£125	£0	£0	£9
£0 up to 1 month	£0 12 mths	£0	£21 up to 1 month	£17 under 5 yrs	£34 up to 14 yrs	£0 up to 28 days	£0 up to 12 yrs	£23 up to 1 month	£0 up to 1 month
£0 up to 16 yrs	£200 up to 18 yrs	£0	£44 under 16 yrs	£103 up to 16 yrs	£34 up to 14 yrs	£115 under 16 yrs	£450 13 yrs & over	£23 up to 16 yrs	£0 up to 16 yrs
£0	£0	£0	£0	£0	£853	£660	£0	£0	£0
50%	No Cremations on a Saturday	100%	£40	No Cremations on a Saturday	50%	50%	No Cremations on a Saturday	50%	50%
Included	Included	Included	Included	£10	£17	Included	£11	Included	Included
£50	£0	£37	£34	£57	£68	£35	£62	£51	£50
£0	£0	50% of appropriate charge	£33	£0	£0	£70	£150	£0	£0

* All based on 11/12 Rates

** Based on 12/13 Rates

*** Subject to consideration by the Durham Crematorium Joint Committee 25/01/2012



Mountsett Crematorium Joint Committee

27 January 2012

2012/13 Revenue & Capital Budgets



Joint Report of Terry Collins – Corporate Director: Neighbourhood Services; Don McLure – Corporate Director: Resources and Treasurer to the Joint Committee

Purpose of the Report

1. The purpose of this report is to set out for members' consideration proposals with regards to the 2012/13 revenue budget for the Mountsett Crematorium.

Background Information

2. The 2012/13 budget has been developed with the Superintendent & Registrar, taking into account the proposed Fees and Charges set out in the previous report, the 2011/12 forecast outturn position and known expenditure pressures in the coming year.

Budget Proposals 2012/13

3. The proposed 2012/13 revenue budget is shown at Appendix 2, together with the forecast position with regards to the reserves of the Mountsett Crematorium. Members should note that the main changes from the 2011/12 budget are as follows:

Employees

4. The 2012/13 budget has reduced by **(£5,715)**. This takes into consideration the Coalition Government's decision to again freeze the pay award for Local Government staff during 2012/13 and the revised working patterns introduced during 2011/12 (reported via the Budgetary Control process during that year)

Premises

5. The base budget has increased by **£13,674** from 2011/12. This is due to a number of factors, detailed below:
 - The Cremator Relines will be carried out in 2012/13 at a total cost of **£12,000**. This budget had been removed for 2011/12 as no relines would be undertaken during that financial year.
 - Utility Budgets and the NNDR Budget have been increased to reflect the impact of inflation – This has resulted in an overall increase of **£1,674**.

Supplies and Services

6. The supplies and services budget has increased by **£9,143** from 2011/12. The main changes are as follows:

- Mercury Abatement payments (under the Cameo scheme) are due to commence during the 2012/13 financial year. From January 2013 the budget assumes that 50% of the Environmental Surcharge received on cremations will be paid over. On this basis, the budget provision is set at **£7,188**;
- Following the unbudgeted maintenance costs for the Wesley Music System during 2011/12, the budget has been increased by **£1,450** to allow for ongoing maintenance costs during the forthcoming year.
- Book of Remembrance costs have increased due to the increased costs of calligraphy and assumed additional entries by **£1,000**.
- To realign the Medical Referee costs, this budget has reduced slightly by **(£495)**.

Agency and Contracted

- The Agency and Contracted Services budget has reduced by a net **(£5,500)**.
- A reduction of (£7,000) has been made to reflect the revised working patterns within the Crematorium. This has resulted in a reduced Grounds Maintenance requirement
- Ongoing discussions with the Legal Department regarding the proposed issuing of prepayment bonds have identified the requirement for full registration to be undertaken with the FSA. Whilst this direction of travel for the Crematorium has yet to be fully approved and agreed by the Joint Committee, the 2012/13 has, for the purpose of prudence included a £1,500 budget.

Central Support Costs

7. The 2012/13 budget factors in the proposed SLA for the provision of Support Service. As members will be aware from the previous report, the proposals are to increase this charge by **£1,300**.

Income

8. The budget factors in the budgetary impact of applying the increases in fees and charges proposed in the fees and charges report considered earlier. As members will be aware, the proposals are to
 - Increase the Adult Cremation fee by 4.88% to £430 next year – the gross fee (inclusive of medical referees and environmental surcharge) would therefore be £500 in 2012/13;
 - Increase in charges for the book of remembrance from £38 to £50. The effect on budget being an increased income of **(£5,700)**
9. In setting the budget, an element of prudence has been factored into the income budget proposal for next year. Whilst the projected outturn as at 31st December 2011 assumes an increased number of cremations to budget (62), in consideration of the proposed increased cremation fee, the 2012/13 budgeted number of cremations have increased only slightly by 17. This has resulted in an increased cremation fee income of **(£30,160)**.

10. In addition, the miscellaneous income budget covering items such as urns, organ fees and vending machine income has been increased by **(£2,100)**.
11. Whilst initial steps have been undertaken in relation to the proposed Memorial Garden, it is the decision of the Superintendent & Registrar not to factor any potential sales from the memorials into the 2012/13 Income budget. It is considered that potential take up is difficult to forecast currently as a result of not having any facilities for such memorials previously.
12. The net effect of these changes/ considerations to budget is an increased income budget of **£37,960**. It should be noted however, should cremation numbers be maintained in line with those projected for the current year, and memorial sales be popular, then a reasonable surplus would again be generated in 2012/13.

Earmarked Reserves

13. Transfers to the Repairs Reserves next year are budgeted in line with the 2011/12 level at **£15,000**.
14. In line with the policy (i.e any surplus generated over and above the agreed distribution to partner authorities) transfers to the Cremator Reserve are proposed to increase by £26,558 to **£90,558** next year.
15. The estimated total earmarked reserves and balances of the Mountsett Crematorium Joint Committee at 31 March 2013, taking into account the 2011/12 Quarter 3 budgetary control report and the proposed transfers to / from earmarked reserves in 2012/13 is **£545,933** (shown in Appendix 2).

Recommendations and Reasons

16. It is recommended that:
 - Members of the Joint Committee note and approve the budget proposals contained within the report (as set out at Appendix 2).
 - Members note the forecast level of reserves and balances at 31 March 2013 (also set out at Appendix 2)

Background Papers

- 2011/2012 Budget and Financial Monitoring Reports
- 2012/13 Budget Working Papers
- 2012/2013 Fees and Charges report

Contact(s): Paul Darby 03000 261930

Appendix 1: Implications

Finance

The proposed budget for the Mountsett Crematorium is included at Appendix 2, with an explanation of year on year changes set out in the body of the report.

Staffing

The employee budget provides for 5 members of staff.

Risk

The budgets take into account the 2011/12 forecast outturn position and all known expenditure pressures and opportunities for efficiencies in the coming year.

Pricing sensitivity is essential to maintain the competitiveness and reputation of the Mountsett Crematoria in the current economic climate. The proposed increases in fees and charges next year will ensure that the charges remain competitive in comparison with neighbouring facilities, and this, together with a prudent assumption in terms of the number of cremations undertaken next year, plus the strong reputation of the Mountsett Crematorium Joint Committee, should ensure risk is minimised with regards to the achievement of the income budgets.

Equality and Diversity/ Public Sector Equality/ Duty

The income proposals set out in this report are based on a harmonised fees and charges policy with the Central Durham Crematorium and provide equity of treatment / access across County Durham. An equality Impact assessment screening has been undertaken which has revealed no issues.

Accommodation

There are no Accommodation implications associated with this report.

Crime and Disorder

There are no Crime and Disorder implications associated with this report.

Human Rights

None

Consultation

None, however officers of Gateshead Council were provided with a copy of the report and given opportunity to comment/ raise any detailed questions on the content of the report in advance of circulation to members of the Mountsett Crematorium Joint Committee.

Procurement

None

Disability Discrimination Act

None

Legal Implications

The Mountsett Crematorium Joint Committee is required to set a balanced budget and the budget proposals contained within this report have been prepared in accordance with standard accounting policies and procedures.

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APPENDIX 2

MOUNTSETT CREMATORIUM 2012/2013 BUDGET				
2010/2011 Actual Outturn (Memo Info)	2011/2012 Base Budget (Set QTR1)	2011/2012 Projected Outturn (QTR3)		2012/2013 Base Budget
£	£	£		£
			EXPENDITURE	
110,461	114,615	108,661	Employees	108,900
139,349	106,835	97,545	Premises	124,609
78	300	189	Transport	300
53,024	55,285	48,239	Supplies and Services	59,828
4,945	17,415	10,415	Agency & Contracted	11,915
0	0	0	Capital Financing Costs	0
8,330	22,200	22,200	Support Service Costs	23,500
316,187	316,650	287,249	Gross Expenditure	329,052
(576,572)	(561,540)	(599,060)	INCOME	(599,500)
(260,385)	(244,890)	(311,811)	Net Income	(270,448)
			Transfer to/from Reserves	
(23,332)	15,000	15,000	- Repairs Reserve	15,000
118,827	65,000	131,921	- Cremator Reserve	90,558
(164,890)	(164,890)	(164,890)	Distributable Surplus	(164,890)
57,712	57,712	57,712	35% Gateshead Council	57,712
107,178	107,178	107,178	65% Durham County	107,178

Actual Balance @ 31/03/11	Budget Earmarked Reserves Balance @ 31/03/12	Revised (QTR3) Forecast Balance @ 31/03/12	Reserve	Budget Forecast Balance @ 31/03/13
£	£	£		£
14,215	27,082	29,215	Repairs Reserve	44,215
279,239	290,412	411,160	Cremator Reserve	501,718
293,454	317,494	440,375	TOTAL	545,933

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Mountsett Crematorium Joint Committee

27 January 2012

Review of the Effectiveness of the System of Internal Audit 2011/12



Joint Report of Terry Collins – Corporate Director: Neighbourhood Services; Don McLure – Corporate Director: Resources & Treasurer to the Joint Committee

Purpose of the Report

1. To update members of the revisions to the review of the effectiveness of the system of internal audit.

Background

2. As members will recall from the previous report, the Mountsett Crematorium Joint Committee (MCJC) has a requirement under the Accounts and Audit (Amended) (England) Regulations 2006 to review the effectiveness of its system of internal audit each year.
3. The review helps to inform consideration of the system of internal control, which in turn supports the Joint Committee's Annual Governance Statement (AGS).

4. Guidance produced by the CIPFA Audit Panel defines the system of internal audit as:

“the framework of assurance available to satisfy a body that the risks to its objectives, and the risks inherent in undertaking its work, have been properly identified and are being managed by controls that are adequately designed and effective in operation.”

5. There is an expectation placed upon the Joint Committee to consider the effectiveness of key elements of the system which include:
 - the process by which the control environment and key controls have been identified - the risk management system and processes;
 - the process by which assurance has been gained over controls – its coverage of the key controls and key assurance providers;
 - the adequacy and effectiveness of the remedial action taken where there are deficits in controls, which will be led by the joint committee and implemented by management; and
 - the operation of the Joint Committee and the Internal Audit function to current codes and standards.

6. The revised Accounts and Audit Regulations 2011 has removed the statutory requirement for a review of the effectiveness of Internal Audit, however in order to provide assurance to the Joint Committee of the work undertaken by the Internal Audit Service, the Joint Committee should continue to undertake its own independent review.
7. This report aims to address.

Risk Management

8. Separate reports on the Joint Committee's risk management arrangements are presented to the Joint Committee every six months. Arrangements for the identification, monitoring and management of risk, both strategic and operational risk, are considered to be strong and fully embedded.

Internal Audit

9. The CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom 2006 sets the Standard for Internal Audit across 11 key areas of activity.
10. CIPFA has developed a self assessment checklist based on the Code of Practice which sets the minimum standards required to maintain an effective internal audit service.
11. A further desktop self-assessment of the Durham County Internal Audit Service has been jointly undertaken by the Head of Finance, (Financial Services) and the Manager of Internal Audit & Risk (The Head of Internal Audit) against this checklist to inform this review. This assessment takes into account the significant progress that has been achieved during the last year.
12. To enable the Joint Committee to form its own independent view, the checklist has been completed and reflects the specific (and now formalised) relationship between the two parties. The resultant assessment is attached for Member consideration at Appendix 2. As can be seen, further areas have been improved (compliance achieved) from the last review. These are mainly as a result of the production and presentation of the formal Annual Report and Audit Opinion along with staff training and progression processes being further embedded within the Internal Audit Section. In addition a formalised agreement has now been made with Price Waterhouse Coopers for the provision of Specialised Audit

Additional Assurance

13. As members will recall, an Internal Audit Charter setting out the audit strategy and terms of reference for the service to be provided and the implementation of a formal SLA were considered and approved by the Joint Committee at its meeting on 4 February 2011.
14. The external auditor also made recommendations about the need for the Joint Committee to review its own terms of reference to ensure that they included the expected role and responsibilities of an Audit Committee where appropriate. Following

the consideration of the Annual Report and Audit Opinion at the June 2011 meeting, members now need to consider this.

15. Due to the nature and size of the Joint Committee members may wish to consider the expected role being that of the Joint Committee as a whole rather than a sub-committee.
16. The effectiveness of the internal audit service is also measured through quality assurance questionnaires. At the completion of each audit assignment it is standard practice to issue a customer satisfaction survey to the manager responsible for the activity reviewed. Managers are asked to rate each aspect of the audit review process on a scale of 1-5 (1 very poor, 2 poor, 3 satisfactory, 4 good, 5 very good). The 2010/11 survey reported the service as be Very Good (level 5).
17. A comprehensive suite of performance indicators have been incorporated into the Internal Charter which have been measured and reported upon reported upon in the Annual Internal Audit Report timetabled at the 27ⁿ April 2012 meeting.

Summary and Key Observations.

18. The review of the effectiveness of the System of Internal Audit in operation during 2011/12 (attached at Appendix 2) has been updated. Further amendments/improvements to the current Audit Service will be reported to the Joint Committee as part of the Annual Audit

Recommendation

19. Members are asked to consider the contents of the report and whether, based on the evidence disclosed, they are satisfied with the effectiveness of the system of Internal Audit and therefore whether assurance can be placed on the work of this service.
23. Members are requested to consider the Joint Committees Terms of Reference and the expected role and responsibilities with regards to an Audit Committee. Members are asked to further consider the requirement for a sub- committee due to the size and nature of the Joint Committee as a whole.

Background Papers

Audit Files & Working Papers

CIPFA Checklist

Review the Effectiveness of the System of Internal Audit 2010/2011 – Report to Mountsett Crematorium Joint Committee 4th February 2011, 17 June 2011

Internal Audit SLA – Report to Mountsett Crematorium Joint Committee 4th February 2011

Contact(s): Paul Darby 03000 261930

Appendix 1: Implications

Finance

There are no direct financial implications arising for the Joint Crematorium as a result of this report, although the Internal Audit Service aims, through audit planning arrangements, to review core systems in operation and ensure through the broad programme of work ensure that the Joint Crematorium has made safe and efficient arrangements for the proper administration of its financial affairs.

Staffing

None

Risk

Risk is intrinsic to the system of internal audit and governance.

Equality and Diversity/ Public Sector Equality Duty

None

Accommodation

None

Crime and Disorder

None

Human Rights

None

Consultation

None

Procurement

None

Disability Discrimination Act

None

Legal Implications

None

Appendix 2
Internal Audit Effectiveness Checklist – Self Assessment of Compliance with the CIPFA Code of Practice 2006 Mountsett Crematorium Joint Committee – January 2012

1 Scope of Internal Audit		Y	P	N	Comments/Areas for Improvement
1.1	Terms of Reference	Y	P	N	Comments/Areas for Improvement
1.1.1	<p>Do Terms of Reference:</p> <ul style="list-style-type: none"> a) Establish the responsibilities and objectives of IA? b) Establish the organisational independence of IA c) establish the accountability, reporting lines and relationships between the H of IA and: <ul style="list-style-type: none"> o with those charged with governance? o those parties to whom the H of IA may report? d) Recognise that IA's remit extends to the entire control environment of the organisation? e) Identify IA's contribution to the review of the effectiveness of the control environment? f) Require and enable the H of IA to deliver an annual audit opinion? g) define the role of IA in any fraud-related or consultancy work (see also 1.3.2) h) Explain how IA's resource requirements will be assessed? i) Establish IA's right of access to all records, assets, personnel and premises, including those of partner organisations, and its authority to obtain such information and explanations as it considers necessary to fulfil its responsibilities? 	<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p>			<p>This has been addressed during 2010 with the development of an Internal Audit Charter which has been specifically tailored to meet the requirements of the Joint Committee and has been presented to the Joint Committees for approval as previously there were no formal terms of reference in place.</p>
1.1.2	Does the H of IA advise the organisation on the content and the need for subsequent review of the terms of reference?	✓			The new Internal Audit Charter refers to it being reviewed annually
1.1.3	Have the terms of reference been formally approved by the organisation?	✓			The internal audit charter approved by the Mountsett Crematorium Committee on 4.2.11

1 Scope of Internal Audit		Y	P	N	Comments/Areas for Improvement
1.1	Terms of Reference (contd.)	Y	P	N	Comments/Areas for Improvement
1.1.4	Are terms of reference regularly reviewed?	✓			The Internal Audit Charter will be reviewed on an annual basis and will be submitted to the Joint Committee for approval

Appendix 2
Internal Audit Effectiveness Checklist – Self Assessment of Compliance with the CIPFA Code of Practice 2006 Mountsett Crematorium Joint Committee – January 2012

1.2	Scope of work	Y	P	N	
1.2.1	Are the organisations assurance, risk management and monitoring mechanisms taken into account when determining IA's work and where effort should be concentrated?	√			The scope of Internal audits work has previously been agreed directly with the Crematorium Superintendent & Registrar on an ad hoc basis. In 2010/11 this was formalised in a Service Level Agreement (SLA). This SLA will be reviewed as part of the 2011/2012 Audit Plan
1.2.2	Where services are provided in partnership has the H of IA identified: How assurance will be sought? Agreed access rights, where appropriate?	√			This has been addressed within the Audit Charter and the SLA

Appendix 2
Internal Audit Effectiveness Checklist – Self Assessment of Compliance with the CIPFA Code of Practice 2006 Mountsett Crematorium Joint Committee – January 2012

1	Scope of Internal Audit	Y	P	N	
1.3	Other work	Y	P	N	
1.3.1	Where IA undertakes consultancy and/or fraud and corruption work, does it have the skills, and resources to do this?	√			Skills and any development needs will be addressed through the PDP process. Internal audit will only undertake work where it is considered that they have the necessary skills and can add value.
1.3.2	Do the terms of reference define IA's role in: Fraud and corruption? Consultancy work?	√ √			These are defined within the Audit Charter
1.4	Fraud & Corruption	Y	P	N	
1.4.1	Has the H of IA made arrangements, within the organisation's anti-fraud and anti-corruption policies, to be notified of all suspected or detected fraud, corruption or impropriety?	√			The Mountsett Crematoria Joint Committee has adhered to DCCs financial regulations, standing orders and other policies and procedures on an informal basis. Arrangements are set out in the Counter Fraud Strategy which is adopted by the Joint Committee under the terms of the Audit Charter

Appendix 2

Internal Audit Effectiveness Checklist – Self Assessment of Compliance with the CIPFA Code of Practice 2006 Mountsett Crematorium Joint Committee – January 2012

2 Independence					
2.1	Principles of Independence		Y	P	N
2.1.1	Is IA: a) Independent of all activities it audits? b) Free from non-audit (operational) duties?	√ √			
2.1.2	Where IA staff have been consulted during system, policy or procedure development, are they precluded from reviewing and making comments during routine or future audits?	√			The structure of the service allows adequate flexibility to ensure independence is not compromised
2.2	Organisational Independence	Y	P	N	
2.2.1	Does the status of IA allow it to demonstrate independence?	√			Defined in Audit Charter
2.2.2	Does the H of IA have direct access to: Officers? Members?	√ √			Defined in Audit Charter
2.2.3	Does the H of IA have to report in his or her own name to Members and officers?	√			The Head of Internal Audit does report in her own name and will submit an audit opinion on the control environment to the Joint Committee on an annual basis. The 2011/12 Annual report and Audit opinion will be presented to the Joint Committee on XX April 2012
2.2.4	a) Is there an assessment that the budget for IA is adequate? b) does any budget delegated to service areas ensure that: IA adherence to the code is not compromised? The scope for IA is not affected? IA can continue to provide assurance for the Annual Governance Statement	√ √ √ √			The fee for Internal Audit Services is agreed annually with the Joint Committees and is set in accordance with the level of work required in providing adequate assurance for the Annual Governance Statement.
2.3	Status of the Head of Internal Audit	Y	P	N	
2.3.1	Is the H of IA managed by a member of the Corporate Management Team?	√			The Head of IA reports directly to the Joint Committee

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2	Independence				
2.4	Independence of IA Contractors	Y	P	N	
2.4.1	Does the planning process recognise and tackle potential conflicts of interest where contractors also provide non-internal audit services?			√	. N/A
2.5	Declaration of Interest	Y	P	N	
2.5.1	Do all audit staff make formal declarations of interest?	√			
2.5.2	Does the planning process take account of the declarations of interest registered by staff?	√			

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3 Ethics for Internal Auditors					
3.1 Purpose		Y	P	N	
3.1.1	Does the H of IA regularly remind staff of their ethical responsibilities?	√			Last addressed formally through IA away day in January 2010 but also through completion of Job Record Documents as part of the job evaluation process. . .
3.2 Integrity		Y	P	N	
3.2.1	Has the IA team established an environment of trust and confidence?	√			The relationship between Audit staff and the Crematorium Superintendent & Registrar is good. The reporting requirements identified under the terms of the SLA further ensure an environment of trust and confidence with the Joint Committee.
3.2.2	Do internal auditors demonstrate integrity in all aspects of their work?	√			Customer surveys completed at the end of each audit review provide feedback if this were not the case.
3.3 Objectivity		Y	P	N	
3.3.1	Are internal auditors perceived as being objective and free from conflicts of interest?	√			
3.3.2	Is a time period set by the H of IA for staff where they do not undertake an audit in an area where they have had previous operational roles?			√	This will be considered on a one to one risk assessed basis
3.3.3	Are staff rotated on regular/annually audited areas?	√			To ensure consistency of practice staff may be expected to cover crematorium work two years in a row, other staff are trained however so that this work can be rotated more appropriately.

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3 Ethics for Internal Auditors					
3.4 Competence		Y	P	N	
3.4.1	<p>Does the H of IA ensure that staff have sufficient knowledge of:</p> <p>a) The organisation's aims objectives, risks and governance arrangements?</p> <p>b) The purpose, risks and issues of the service area?</p> <p>c) The scope of each audit assignment?</p> <p>d) Relevant legislation and other regulatory arrangements that relate to the audit?</p>	<p>Y</p> <p>Y</p> <p>Y</p> <p>Y</p>			<p>Close working relationships exists between IA and the Crematorium Superintendent.</p> <p>Audit Managers are primarily responsible for maintaining awareness within their respective client service areas and ensuring that all teams members carry out adequate research in relation to assignments they are allocated which will include objectives, risks, governance issues and relevant legislation and other regulatory arrangements surrounding the service under review.</p> <p>The scope of each audit assignment is discussed with the Crematorium Superintendent agreed and signed off so that all risks and issues will be included as part of the review if relevant.</p> <p>Where necessary, the Head of Internal Audit will arrange to buy in services where the in house team lacks sufficient knowledge in a particular area and it is not considered to be cost effective to develop those skills in house.</p>
3.5 Confidentiality		Y	P	N	
3.5.1	Do IA staff understand their obligations in respect to confidentiality?	√			Part of employee Code of Conduct and Internal Audit Charter

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4 Audit Committees					
4.1	Purpose of the Audit Committee	Y	P	N	
4.1.1	Does the organisation have an independent audit committee?	√			The Joint Crematoria Committee will operate as their own assumed audit committee in future. Terms of reference will need to be strengthened to reflect this expanded role.
4.2	Internal Audit's relationship with the Audit Committee	Y	P	N	
4.2.1	Is there an effective working relationship between the audit committee and IA?	√			Restricted at the moment to Committee meetings only, although the Audit Charter does include reference to direct access to Chair and regular meetings outside of the Committee(s) is possible if requested.
4.2.2	Does the committee approve the IA strategy and monitor progress?	√			See 1.1.3
4.2.3	Does the committee approve the annual internal audit plan and monitor progress?	√			Following the approval of the SLA, the Joint Committee will have much more input into the level of work to be carried out and will be able to discuss and amend any proposed audit plan including allocated audit days in the future. The Annual report and Audit opinion will be discussed at the April 2012 meeting.
4.2.4	Does the H of IA: a) Attend the committee and contribute to its agenda? b) Participate in the committee's review of its own remit and effectiveness? c) Ensure that the committee receives and understands documents that describe how IA will fulfil its objectives? d) Report on outcomes of IA work to the committee? e) Establish if anything arising from the work of the committee requires consideration of changes to the audit plan, or vice versa? f) Present the annual IA report to the committee?	√ √ √ √ √ √			Only when relevant. Only if requested Review of Internal Audit Charter or SLA))) As part of the annual report))
4.2.5	Is there the opportunity for the H of IA to meet privately with the audit committee?	√			Opportunity is always available but has not yet been required

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5	Relationships	Y	P	N	
5.1	Principles of good relationships	Y	P	N	
5.1.1	Is there a protocol that defines the working relationship for IA with: a) Management? b) Other IA's? c) External auditors? d) Other regulators and inspectors? e) Elected members?	√ √		√ √ √	Internal Audit Charter Area for development re partnership working/joint assurance Formal agreement now in place with Price Waterhouse Coopers for specialist requirements. No formal arrangements in place No formal arrangements in place
5.2	Relationships with management	Y	P	N	
5.2.1	Does the H of IA seek to maintain effective relationships between internal auditors and managers?	√			Particularly in relation to advice and guidance on financial matters. Review and agreement of audit reports prior to submission to Committee.
5.2.2	Is the timing of audit work planned in conjunction with management?	√			Timing of audit agreed annually with the Joint Committee(s)
5.3	Relationships with other internal auditors	Y	P	N	
5.3.1	Do arrangements exist with other internal auditors that include joint working, access to working papers, respective roles and confidentiality?	√			Where relevant. There are current arrangements in place with Price Waterhouse Coopers to cover additional areas where specific expertise is required. However it is not anticipated that this is required in relation to Mountsett Crematorium Joint Committee business.
5.4	Relationships with external auditors	Y	P	N	
5.4.1	Is it possible for IA and external audit to rely on each others work?	√			Wherever possible the work of both audit functions will complement and supplement each other.
5.4.2	Are there regular meetings between the H of IA and External Audit Manager?		√		Contact with the External auditors for Mountsett. Is currently limited to correspondence. Improved contact including meeting with External auditors BDO LLP is welcomed if deemed appropriate

5	Relationships				
5.4	Relationships with external auditors (contd.)	Y	P	N	
5.4.3	Are internal and external audit plans co-ordinated?		√		N/a work programmes for both rather fixed. Internal audit in respect of SLA and External audit statutory provision, although External Audit are consulted.
5.5	Relationships with other regulators and inspectors	Y	P	N	
5.5.1	Has the H of IA sought to establish a dialog with the regulatory and inspection agencies that interact with the organisation?			√	Would be willing where this is considered relevant.
5.6	Relationships with Elected Members	Y	P	N	
5.6.1	Do the terms of reference for IA define channels of communication with Members and describe how such relationships should operate?	√			Internal Audit Charter
5.6.2	Does the H of IA maintain good working relationships with Members?	√			Regular reports to Joint Committees

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6 Staffing, Training and Continual Professional Development		Y	P	N
6.1 Staffing Internal Audit				
6.1.1	Is IA appropriately staffed (numbers, grades, qualifications, personal attributes and experience) to achieve its objectives and comply with these standards?	✓		In respect of meeting SLA requirements resources are built in to the audit plan for this. Audit will also be carried out by person(s) with appropriate qualifications and experience.
6.1.2	Does the H of IA have access to appropriate resources where the necessary skills and expertise are not available within the audit team?	✓		A formalised agreement is in place with Price Waterhouse Coopers for Specialist requirements.
6.1.3	Is the H of IA professionally qualified and experienced?	✓		CIPFA qualified and IIA affiliated member.
6.1.4	Does the H of IA have wide experience of IA and management?	✓		25 years audit experience, 15 at a senior level
6.1.5	a) Do all IA staff have up to date job descriptions? b) Are there person specifications that define the required qualifications, competencies, skills, experience and personal attributes for IA staff?	✓ ✓		Reviewed and amended in 2009/2010 following LGR Reviewed and amended in December 2010 – for Job evaluation purposes
6.2 Training and Continual Professional Development		Y	P	N
6.2.1	a) Has the H of IA defined the skills and competencies for each level of auditor? b) Are individual auditors periodically assessed against these predetermined skills and competencies? c) Are training and development needs identified and included in an appropriate ongoing development programme? d) Is the development programme recorded, regularly reviewed and monitored?	✓ ✓ ✓ ✓		Job descriptions/Personal Specifications Quality assurance processes and employees development reviews provide on-going assessment. More formal assessment of competencies being considered using CIPFA's "Excellent Internal Auditor" framework Part of Corporate Performance Appraisal Process
6.2.2	Do individual auditors maintain a record of their professional training and development activities?	✓		Annual returns provided for HR

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7		Audit Strategy and Planning					
7.1	Audit Strategy	Y	P	N			
7.1.1	a) Is there an IA strategy for delivering the service? b) Is it kept up to date with the organisation and its changing priorities?	✓ ✓				Part of Internal Audit Charter Reviewed annually	
7.1.2	Does the strategy include: a) IA objectives and outcomes? b) How the H of IA will form and evidence his/her opinion on the control environment? c) How IA's work will identify and address local and national issues and risks? d) How the service will be provided, i.e. internally, externally, or a mix of both? e) The resources and skills required to deliver the strategy?	✓ ✓ ✓ ✓ ✓					
7.1.3	Has the strategy been approved by the Audit Committee?	✓				By DCC Councils Audit Committee, not the Mountsett Crematorium Joint Committee. SLA and Audit Charter report does however include an overview of this strategy in terms of its impact on the Mountsett Crematoria Joint Committee	
7.2	Audit Planning	Y	P	N			
7.2.1	Is there a risk based plan that is informed by the organisation's risk management, performance management and other assurance processes?	✓				Further improved during 2011/12	
7.2.2	Where the risk management process is not fully developed or reliable, does the H of IA undertake his/her own risk assessment process?	✓				From an audit perspective within 'Galileo' and for every audit review using Control risk self assessment criteria	
7.2.3	Are stakeholders consulted on the audit plan?	✓				Both officers and members of the Joint Committee have the opportunity to influence the work carried out. This is also explained in the audit charter and SLA.	
7.2.4	Does the plan demonstrate a clear understanding of the organisations	✓					

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7 Audit Strategy and Planning		Y	P	N	
7.2 Audit Planning (contd.)		Y	P	N	
7.2.5	<p>Does the plan:</p> <p>a) Cover a fixed period of no more than one year?</p> <p>b) Outline the assignments to be carried out?</p> <p>c) Prioritise assignments?</p> <p>d) Estimate the resources required?</p> <p>e) Differentiate between assurance and other work?</p> <p>f) Allow a degree of flexibility?</p>	<p>√</p> <p>√</p> <p>√</p> <p>√</p> <p>√</p>		<p>√</p>	<p>Contained within SLA reviewed annually</p> <p>Where relevant</p> <p>Work programme agreed in SLA, although additional work could be prioritised if requested</p> <p>No of days agreed annually</p> <p>Outlined in SLA</p> <p>Where required</p>
7.2.6	Is there an imbalance between the resources available and resources needed to cover the plan, is the audit committee informed of the proposed solutions?			<p>√</p>	<p>SLA resources will always be found to meet Internal audit obligations, unless significant additional work was required by the Joint Crematorium Committee eg Fraud. However the service has recently undergone a staff restructure following Central Government cuts to DCC from which the service has moved to a Risk Based approach to Audit requirements.</p>
7.2.7	Has the plan been approved by the audit committee?	<p>√</p>			<p>The 2011/12 plan was approved by Mountsett Crematorium Joint Committee on 4th February 2011. The 11/12 audit plan will be considered at the 25 April 2012</p>
7.2.8	If significant matters arise that jeopardise the delivery of the plan, are these addressed and reported to the audit committee?	<p>√</p>			<p>Through regular progress reporting</p>

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8 Undertaking Audit Work						
8.1	Planning		Y	P	N	
8.1.1	a) Is a brief prepared for each audit? b) Is the brief discussed and agreed with the relevant managers?	✓ ✓				TOR prepared and agreed for each review Also use of Control risk self assessment
8.1.2	Does the brief set out: a) Objectives? b) Scope? c) Timing? d) Resources? e) Reporting requirements?	✓ ✓ ✓ ✓ ✓				
8.2	Approach		Y	P	N	
8.2.1	Is a risk-based audit approach used?	✓				
8.2.2	Does the audit approach show when management should be informed of interim findings where key (serious) issues have arisen?	✓				Covered in Internal Audit Charter
8.2.3	Does the audit approach include a quality review process for each audit?	✓				All working papers and reports reviewed by Audit Managers
8.3	Recording Audit Assignments		Y	P	N	
8.3.1	Has the H of IA defined a standard for audit documentation and working papers?	✓				Templates used
8.3.2	Do quality reviews ensure that the defined standard is followed consistently for all audit work?	✓				Review carried out at each stage of the audit.
8.3.3	Are working papers such that an experienced auditor can easily: a) Identify the work that has been performed? b) Re-perform it if necessary? c) See how the work supports the conclusions reached?	✓ ✓ ✓				.

8 Undertaking Audit Work		Y	P	N
8.3	Recording Audit Assignments (contd.)			
8.3.4	Is there a defined policy for the retention of all audit documentation, both paper and electronic?	√		In accordance with Information Commissioner guidelines at present. Draft Retention and Disposals policy still to be approved.
8.3.5	Do all retention and access policies conform to appropriate legislation, i.e. Data Protection Act, Freedom of Information Act, etc and any organisational requirements?		√	. See above
8.3.6	Is there an access policy for audit files and records?	√		The external auditor has access to audit files and records. F of I work access is restricted to staff engaged on reviews.

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9	Due Professional Care	Y	P	N
9.1	Responsibilities of the Individual Auditor	Y	P	N
9.1.1	<p>Are there documents that set out the requirements on all audit staff in terms of:</p> <ul style="list-style-type: none"> a) Being fair and not allowing prejudice or bias to override objectivity? b) Declaring interests that could be perceived to be conflicting or could potentially lead to conflict? c) Receiving and giving gifts and hospitality from employees, clients, suppliers or third parties? d) Using all reasonable care in obtaining sufficient, relevant and reliable evidence on which to base conclusions? e) Being alert to the possibility of intentional wrongdoing, errors or omissions, poor value for money, failure to comply with management policy or conflict of interest? f) Having sufficient knowledge to identify indicators that fraud or corruption may have been committed? g) Disclosing all material facts known to them which, if not disclosed, could distort their reports or conceal unlawful practice? h) Disclosing any non-compliance with these standards? i) Not using information they gain in the course of their duties for personal use? 	<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p>		
				<p>Durham County Council's Internal Audit Charter</p> <p>Durham County Council's Internal Audit Charter/Employee Code of Conduct</p> <p>Durham County Council's Employee Code of Conduct</p> <p>Durham County Council's Internal Audit Charter, Counter Fraud Strategy</p> <p>Risk Matrices</p> <p>Durham County Council's Employee Code of Conduct</p> <p>Areas where partial response will be addressed through the development of a detailed IA Manual</p>

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9.2	Responsibilities of the Head of Internal Audit	Y	P	N	
9.2.1	Has the H of IA established a monitoring and review programme to ensure that due professional care is achieved and maintained?	✓			Quality assurance arrangements and customer surveys
9.2.2	Are there systems in place for individual auditors to disclose any suspicions of fraud, corruption or improper conduct?	✓			Day to day management arrangements. Confidential Reporting Code/Whistle blowing policy
10	Reporting				
10.1	Principles of Reporting	Y	P	N	
10.1.1	Is an opinion on the control environment and risk exposure given in each audit?	✓			Internal Audit Charter
10.1.2	Has the H of IA determined the way in which IA will report?	✓			Internal Audit Charter
10.1.3	Has the H of IA set out the standards for audit reporting?	✓			Internal Audit Charter
10.1.4	Are there laid down timescales for reports to be issued?	✓			Internal Audit Charter
10.2	Reporting on Audit Work	Y	P	N	
	Do the reporting standards include:				
10.2.1	a) Format of the reports?	✓			
10.2.2	b) Quality assurance of reports?	✓			
10.2.3	c) The need to state the scope and purpose of the audit?	✓			
	d) The requirement to give an opinion?	✓			Internal Audit Charter
10.2.4	e) Process for agreeing reports with the recipient?	✓			
10.2.5	f) An action plan or record of points arising from the audit and, where appropriate, of agreements reached with management together with appropriate timescales?	✓			
10.2.6					
10.2.7	Does the audit reporting process include discussion and agreement of reports?	✓			Internal Audit Charter
10.2.8	Has the H of IA determined a process for prioritising recommendations according to risk?	✓			Internal Audit Charter
10.2.9	Are areas of disagreement recorded appropriately?	✓			
10.2.10	Are those weaknesses giving rise to significant risks that are not agreed drawn to the attention of senior management?	✓			

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10 Reporting		Y	P	N
10.2	Reporting on Audit Work (contd.)			
10.2.11	Is the circulation of each report determined when preparing the audit brief?	√		Steps taken in the current year to ensure that circulation of reports and the manager with authority to agree TOR's and clear draft reports, i.e the Key contact is agreed with the relevant Manager prior to each review commencing.
10.2.12	a) Does the reporting process include details of circulation of that particular audit report? b) Is this included in the brief for each individual audit?	√ √		Copy of the audit charter to be supplied to each lead officer at pre audit meeting wef from 2011/12
10.2.13	Does the H of IA have mechanisms in place to ensure that: a) Recommendations that have a wider impact are reported to the appropriate forums? b) Risk registers are updated?	√ √		All final reports and their circulation is reviewed by the H of IA Pro-forma in use for reassessment to take place following each review and fed back to risk management (this is also relevant for any review carried out to the Mountsett Crematoria)
10.3	Follow-up Audits and Reporting	Y	P	N
10.3.1	Has the H of IA defined the need for and the form of any follow-up action?	√		Internal Audit Charter and quarterly report templates to Directors. Mirrored for the Crematoria Joint Committees
10.3.2	Has the H of IA established appropriate escalation procedures for IA recommendations not implemented by the agreed date?	√		As above
10.3.3	Where appropriate, is a revised opinion given following a follow-up audit and reported to management?	√		
10.3.4	Are the findings of audits and follow-ups used to inform the planning of future audit work?	√		This will inform the work to be carried out in future years under the SLA.

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10	Reporting	Y	P	N	
10.4	Annual Reporting and Presentation of Audit Opinion				
10.4.1	Does the H of IA provide an annual report to support the Annual Governance Statement	✓			In 2009/10 only the audit report relating to the annual review of the Crematorium was reported to the Joint Committee. This has been strengthened with the introduction of the SLA and an annual report was presented at the June 2011 meeting. The 2011/12 Annual Report will be presented at the April 2012 meeting.
10.4.2	Does the H of IA's annual report: <ul style="list-style-type: none"> a) Include an opinion on the overall adequacy and effectiveness of the organisation's control environment? b) Disclose any qualifications to that opinion, together with the reasons for the Qualification? c) Present as summary of the audit work from which the opinion was derived, including reliance placed on work by other assurance bodies? d) Draw attention to any issues the H of IA judges particularly relevant to the preparation of the Annual Governance Statement? e) Compare the actual work undertaken with the planned work and summarise the performance of the internal audit function against its performance measures and targets? f) Comment on compliance with the standards of the Code? g) Communicate the results of the internal audit quality assurance programme? 		<ul style="list-style-type: none"> ✓ ✓ ✓ ✓ ✓ ✓ ✓ 		<p>Arrangements for 2010/11 as part of the SLA was to present an annual audit report and audit opinion, review of the audit work carried out, outline any issues that may be relevant for inclusion in the Annual Governance Statement, and compare performance achieved with that planned. This was presented at the 17 June 2011. The 2011/12 Audit Report will be presented at the April 2012 meeting.</p> <p>Reference made to Internal Audit Charter which refers to Code of Practice. Covered in this effectiveness review</p> <p>Reference made to follow-up arrangements</p>
10.4.3	Has the H of IA made provision for interim reporting to the organisation during the year?	✓			Crematoria Joint Committee will agree SLA annually, which will include reporting arrangements

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11	Performance, Quality and Effectiveness	Y	P	N	
11.1	Principles of Performance, Quality and Effectiveness	Y	P	N	
11.1.1	Is there an audit manual?		√		Processes and procedures in relation to the audit management database Galileo. Full Audit Manual under development
11.1.2	Does the manual provide guidance on: a) Carrying out day to day audit work? b) Complying with the Code?		√ √		As above
11.1.3	Is the audit manual reviewed regularly and updated to reflect changes in working practices and standards?		√		As above
11.1.4	Does the H of IA have arrangements in place to access the performance and effectiveness of: a) Each individual audit? b) The internal audit service as a whole?	√ √			Review process, customer surveys on completion of each review PI' s agreed and monitored
11.2	Quality Assurance of Audit Work	Y	P	N	
11.2.1	Does the H of IA have processes in place to ensure that work is allocated to auditors who have the appropriate skills, experience and competence?	√			Review process, PDP's, quality test checks, Regular Management Team meetings
11.2.2	Does the H of IA have a process in place to ensure that all staff are supervised appropriately throughout all audits?	√			Management structure and review processes
11.2.3	Does the supervisory process cover: a) Monitoring process? b) Assessing quality of audit work? c) Coaching staff?	√ √ √			

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11	Performance, Quality and Effectiveness	Y	P	N	
11.3	Performance and Effectiveness of the Internal Audit Service	Y	P	N	
11.3.1	Does the H of IA have a performance management and quality assurance programme in place?	✓			Bi weekly managers meetings, monthly 1-2-1's with Audit Managers, monthly team meetings, divisional forum 3 times year, service improvement plan, training plan, review of all final audit reports, away day
11.3.2	<p>Does the performance management and quality assurance framework include as a minimum:</p> <p>a) A comprehensive set of targets to measure performance:</p> <ul style="list-style-type: none"> • Which are developed in consultation with appropriate parties? • Which are included in service level agreements, where appropriate? • Against which the H of IA measures, monitors and reports appropriately on progress? <p>b) User feedback obtained for each individual audit and periodically the whole service?</p> <p>c) A periodic review of the whole service against the strategy and the achievement of its aims and objectives, the results of which are used to inform the future strategy?</p> <p>d) Internal quality reviews to be undertaken periodically to ensure compliance with this Code and the audit manual?</p> <p>e) An action plan to implement improvements?</p>	<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p>			<p>Developed in consultation with staff and approved by Audit Committee for 2010/11 SLA's with Police and Fire Authorities under review</p> <p>Assumed acceptance by Crematoria Joint Committee as these have been approved by the Council's Audit Committee.</p> <p>Post audit questionnaire, annual feedback questionnaire to be considered</p> <p>Annual review of Internal Audit Charter and periodic reviews of audit need risk assessment process</p> <p>Where documented procedures are in existence</p> <p>Operational improvement plan/SIP</p>
11.3.3	Does the H of IA compare the performance and the effectiveness of the service over time, in terms of both the achievement of targets and the quality of the service provided to the user?			✓	A suite of performance indicators have been established which are reported to Audit committee periodically

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11	Performance, Quality and Effectiveness	Y	P	N	
11.3	Performance and Effectiveness of the Internal Audit Service (contd.)				
11.3.4	Do the results of the performance management and quality assurance programme evidence that the internal audit service is: <ul style="list-style-type: none"> a) Meeting its aims and objectives? b) Compliant with the Code? c) Meeting IA quality standards? d) Effective, efficient, continuously improving? e) Adding value and assisting the organisation in achieving its objectives? 		<ul style="list-style-type: none"> ✓ ✓ ✓ ✓ 		Performance management and quality assurance programme to be further reviewed during 2011/12 to improve accountability and effectiveness of service
11.3.5	Does the H of IA report on the results of the performance management and quality assurance programme in the annual report?	✓			
11.3.6	Does the H of IA provide evidence from his/her review of the performance and quality of the internal audit service to the organisation for consideration as part of the annual review of the effectiveness of the system of internal audit?	✓			

