

DURHAM COUNTY COUNCIL

CENTRAL DURHAM CREMATORIUM JOINT COMMITTEE

At a Meeting of **Central Durham Crematorium Joint Committee** held in **Committee Room 1A - County Hall, Durham** on **Wednesday 29 September 2010** at **5.30 pm**

PRESENT

COUNCILLOR J Marr in the Chair

Members of the Committee:

Councillors J Blakey, N Foster, M Plews and J Wood

Officers Present:

Catherine Banks	Audit Manager, Audit Commission
Paul Darby	Head of Finance, HR and Business Support, Neighbourhood Services, Durham County Council
Peter Jackson	Audit Manager, Resources, Durham County Council
Alan José	Superintendent and Registrar, Durham Crematorium
Graham Harrison	Bereavement Services Manager, Durham County Council
Derek Shingleton	Accountant, Spennymoor Town Council
Sharon Spence	Clerk to the Central Durham Crematorium Joint Committee
Cameron Waddell	District Auditor, Audit Commission

Apologies for absence were received from Councillors G Holland, A Hopgood and D Stoker.

A1 Minutes

The minutes of the meeting held on 30 June 2010 were confirmed by the Joint Committee as a correct record and signed by the Chair.

Councillor J Marr informed the Joint Committee of the sad news of the death of Councillor F Walker a well respected and long serving Member of both Spennymoor Town Council and the Central Durham Crematorium Joint Committee. The Joint Committee held a minute silence as a mark of respect for Councillor F Walker.

A2 Audit Opinion and Value for Money Conclusion - Statement of Accounts 2009/2010

The Joint Committee welcomed both Cameron Waddell, District Auditor and Catherine Banks, Audit Manager from the Audit Commission who were in attendance to give an overview of the Report setting out the Audit Opinion and Value for Money Conclusion for the Statement of Accounts 2009/2010 for the Central Durham Crematorium Joint Committee (for copy, see file of minutes).

The District Auditor explained that the key messages for Members to note were that it was proposed to offer an unqualified opinion, some small material errors had been noted, there was considerable improvement since the audit last year due to significant changes having been made and the processes for Internal Control were now adequate in overall terms. The Joint Committee were informed that the audit did note that there were areas in which efficiencies could be made, and example being that the use of Oracle, software generally used for the financial records for large multinational corporations, was too cumbersome for the smaller scale accounts of the Central Durham Crematorium Joint Committee and this led to many manual alterations having to be applied, an inefficient use of Officer time.

Members noted the independence of the audit, with no members of the Audit Commission staff carrying out the audit having connections to Members of the Joint Committee or Officers of the two constituent Authorities. The District Auditor added that the Audit Commission had not carried out any consultancy work for the Joint Committee, reiterating the independence of the audit.

The Joint Committee were referred to the next steps as set out in the Report and asked to note that there was no impact upon the unqualified opinion made on the accounts by the slight amendments to minor material errors. The District Auditor added that the letter to the Audit Commission outlining treasury management arrangements should note those amendments accordingly.

The Head of Finance, HR and Business Support, Paul Darby added that the audit had gone well, with both sides having a clearer understanding of the process. Members were asked to note the material adjustments were set out at the next agenda item. The Joint Committee noted that an action plan taking on board the recommendations made within the Audit Report were set out at Appendix 6 to the Annual Governance Statement (AGS). The Head of Finance, HR and Business Support explained that the issue of using the Oracle system for the Central Durham Crematorium accounts had already been identified and that proposals to resolve this issue would be brought to Members at the next ordinary meeting of the Joint Committee in January.

Resolved:

That the report be noted.

**A3 Report of the Treasurer to the Joint Committee / Corporate Director
Neighbourhood Services: Statement of Accounts 2009/2010**

The Head of Finance, HR and Business Support referred Members to the report setting out the amendments made to the Statement of Accounts (SOA) for 2009/2010 which took into account the findings of the external auditor (for copy, see file of minutes).

Members were informed that the amendments had not affected the reserves or balances and that the amended SOA would need to be signed by the Chair if agreed by the Joint Committee.

Resolved:

- (a) That the Members of the Central Durham Crematorium Joint Committee note the changes made and approve the Audited Statement of Accounts for 2009/2010.
- (b) That the Members of the Central Durham Crematorium Joint Committee acknowledge the work carried out by the Audit Commission in arriving at the unqualified Audit Opinion on the Financial Statements.

Councillor J Marr vacated the Chair

Councillor M Plews in the Chair

A4 Report of the Superintendent and Registrar

The Superintendent and Registrar, Alan José, presented a Report noting the following matters associated with the Crematorium (for copy, see file of minutes).

Cremations

The Superintendent and Registrar reported the number of cremations for the period 1 April 2010 to 30 June 2010 inclusive. These were 562 (+ 2 NVF), an increase of 44 (- 9 NVF) on the same period in the previous year. The total of 562 (+ 2 NVF) included 385 from outside the area, with the remaining total being 177 for the area.

Memorial Gardens

The Superintendent and Registrar reported that during the period 1 April 2010 to 30 June 2010, the following Vase Blocks and Memorial Plaques had been sold:

Vase Blocks	9
Large Plaques	32
Small Plaques	7
Columbaria	<u>2</u>
Total	33

Financial Information (Net of VAT)

Vase Blocks	2,574.65
Large Plaques	8,861.10
Small Plaques	1,642.92
Columbaria	<u>2,290.00</u>
Total	£15,368.67

50 Year Anniversary

The Superintendent and Registrar apprised Members of the successful 50 Year Anniversary events held the weekend of 6-8 August 2010. Members were informed of the dinner held at County Hall, Friday 6 August 2010 and noted the many guests who had been in attendance, notably the Mayors and Chairman of both Spennymoor and Durham. The Superintendent and Registrar took the opportunity to commend the superb job of Stuart Thompson and his catering team from County Hall. The Joint Committee heard that feedback regarding the event had been extremely positive and there had been many requests for a copy of the commemorative booklet. The Superintendent and Registrar explained that it would be possible to update the booklet as necessary and use it as part of the promotional literature for the Crematorium. Members noted the articles written by the Superintendent and Registrar that had been published in professional journals, including one for the Institute of Cemetery and Crematorium Management which was included with the agenda papers.

Councillor N Foster noted that the celebration events had been excellent; however, he reminded Members and Officers of the transition from the District Authorities to Unitary Local Government for County Durham and noted the relevant figureheads of the Joint Committee's constituent Authorities.

Staffing

The Superintendent and Registrar informed Members that Mr John Dodd had resigned from his post on 18 August 2010. The Joint Committee noted that Mr Ray Goodson, a fully qualified Standby Cremator Operator had been engaged on a temporary contract to ensure adequate staffing cover over the next couple of months. Members were informed that as Mr Dodd had gardening expertise it was essential that an experienced Gardener was recruited to ensure that the high standards of maintenance, essential at the Crematorium, were maintained.

Councillor J Marr asked how the position would be advertised. The Superintendent and Registrar noted he was liaising with staff from Neighbourhood Services about the vacancy and it would be advertised internally at the two constituent Authorities in the first instance, then externally should there be no internal applicants, subject to the agreement of the Joint Committee.

Joint Conference of the Federation of Burial and Cremation Authorities and Cremation Society of Great Britain

The Superintendent and Registrar informed the Joint Committee of the Joint Conference of the Federation of Burial and Cremation Authorities and Cremation Society of Great Britain held in Statford-upon-Avon, 5-7 July 2010.

Members were asked to note several keynote addresses given at the Conference including those on reform to the Coroner Service, the continued risk of pandemic flu and the progress towards the appointment of Medical Examiners. The Superintendent and Registrar noted that there was also an update on the legal position regarding funeral pyres.

Councillor J Marr noted that he spoke to representatives from the Department for the Environment, Farming and Rural Affairs (DEFRA) at the Conference and there was no scope for deadlines regarding mercury abatement to be relaxed and the Superintendent and Registrar noted that there could be scope for action to be taken against those not compliant by the 2012 deadline.

Resolved:

That the Report be agreed and noted.

A5 Report of the Treasurer to the Joint Committee / Corporate Director Neighbourhood Services: Financial Monitoring Report - Spend to 31 August 2010 and Provisional Outturn at 31 March 2011

The Head of Finance, HR and Business Support asked Members to note the regular update report on the financial position. Members noted that the report included the actual spend to date and also included information relating to the spending commitments for the remaining 7 months of the financial year to give an indication of the potential impact on the outturn figures.

The Committee noted that the outturn position as set out was prudent and a recent increase in the number of cremations had not been taken into account at this time. Members noted the variances as set out within the report and associated explanations. It was explained that this gave an under spend of approximately £11,500 which as usual would be transferred to the earmarked reserves for capital works.

The Head of Finance, HR and Business Support referred to section 9.6 of the report which listed the earmarked reserves as being £886,488, together with the general reserve of £424,060 giving a forecast total reserve of £1,310,548 at the year end.

Resolved:

That the Joint Committee note the April to August 2010 Revenue Spend Financial Monitoring Report and associated provisional outturn position 2010/2011.

**A6 Report of the Treasurer to the Joint Committee / Corporate Director
Neighbourhood Services: Risk Register 2010/2011**

The Head of Finance, HR and Business Support, presented a Report relating to the Risk Register 2010/2011 for the Central Durham Crematorium Joint Committee (for copy, see file of minutes).

Members were reminded that the purpose of the Risk Register was to identify risks to the Crematorium at both a strategic level and an operational level and to increase the visibility of the Committee. The Joint Committee noted that there had been a similar report in January which had explained how the Risk Register had been compiled in accordance with the Durham County Council risk management process and that it had been agreed for the Joint Committee to receive bi-annual updates on the Risk Register.

The Head of Finance, HR and Business Support explained that together with the ongoing assessment of risk, a process of re-examination of the Register had taken place recently over a 4-6 week period. Members noted that several risks had been rescored, several reduced and some re-categorised as tolerable due to adequate controls now being in place. The Head of Finance, HR and Business Support asked the Joint Committee to note the large amount of work the Superintendent and Registrar, together with Officers from his finance section, had done in carrying out risk assessments which helped in obtaining best value insurance cover.

Resolved:

- (a) That the Members of the Central Durham Crematorium Joint Committee note the content of this report and the updated position.
- (b) That the Risk Registers are kept up-to-date and continued to be reviewed by the Joint Committee on a half-yearly basis.