



Mountsett Crematorium Joint Committee

Date **Friday 29 April 2016**
Time **2.00 pm**
Venue **Saltwell 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. Apologies for Absence
2. Minutes of the Meeting held on 29 January 2016 (Pages 1 - 6)
3. Declarations of Interest, if any.
4. Quarterly Performance and Operational Report (Pages 7 - 12)
Report of the Bereavement Services Manager.
5. Financial Monitoring Report 2015/16: Provisional Outturn as at
31/03/2016 (Pages 13 - 18)
Report of the Corporate Director of Resources and Treasurer to the
Joint Committee
6. Risk Register Update 2016/17 (Pages 19 - 26)
Joint Report of the Treasurer to the Joint Committee, Corporate
Director Resources and Corporate Director Neighbourhood Services.
7. Internal Audit Charter (Pages 27 - 48)
Report of the Chief Internal Auditor and Corporate Fraud Manager
8. Annual Internal Audit Report 2015/16. (Pages 49 - 62)
Report of the Corporate Director of Resources and Treasurer to the
Joint Committee.
9. DCLG Review of Crematoria Provision and Facilities (Pages 63 - 92)
Report of the Bereavement Services Manager
10. 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
21 April 2016

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

Durham County Council:-

Councillors: O Temple (Chairman), A Batey, K Dearden, C Hampson, I Jewell,
O Milburn, T Nearney, M Plews and W Stelling

Gateshead Council:

Councillors K Dodds (Vice-Chairman), M Charlton, D Davidson, L Green,
J Lee, M Ord and P Ronan

Contact: Lucy Gladders

Tel: 03000 269712

DURHAM COUNTY COUNCIL

At a Meeting of **Mountsett Crematorium Joint Committee** held in Committee Room 1A, County Hall, Durham on **Friday 29 January 2016 at 2.00 pm**

Present:

Councillor O Temple (Chairman)

Members of the Committee:

Durham County Council

Councillors A Batey, K Dearden, C Hampson, I Jewell, T Nearney and M Plews

Gateshead Council:

Councillors K Dodds (Vice-Chairman), M Charlton, D Davidson, L Green, J Lee and M Ord

1 Apologies for Absence

Apologies for absence were received from Councillors O Milburn (Durham County Council) and Councillors D Davidson and P Ronan (Gateshead Council).

2 Minutes of the Meeting held on 25 September 2015

The minutes of the meeting held on 25 September 2015 were confirmed as a correct record and signed by the Chairman.

3 Declarations of Interest, if any.

There were no declarations of interest.

4 Performance and Operational Report

The Joint Committee considered a report of the Bereavement Services Manager which provided an update relating to performance and other operational matters (for copy see file of minutes).

The Bereavement Services Manager advised that during the period 1 September 2015 to 31 December 2015 inclusive, there were 455 cremations undertaken, an increase of 18 on the comparable period last year.

It was further reported that during the period, 4 memorial plaques were sold which represented a decrease of 11 (£4,394) year on year. In addition a new memorial tower had been installed providing a wider choice to families of memorials to purchase.

With regard to operational matters it was reported that following adhoc arrangements which had been put in place to cover the cleaner's post which was vacated in November 2014, a

Service Level Agreement had now been put in place with Durham County Council's facilities management team at a cost of £6,599 for cleaning services. This had been factored into the budget proposals considered later in the Agenda.

The Bereavement Services Manager advised that arrangements had been made to purchase an Automated External Defibrillator (AED) to be kept on site at Mountsett. The AED and associated training would cost £1,100 which would be accommodated from the existing equipment budget.

As discussed at the previous meeting options regarding a celebration to mark the 50th anniversary of Mountsett Crematorium were being considered. It was proposed that a balloon release to celebrate each year of its operation followed by a service would be arranged. Subject to any further suggestions, officers would finalise proposals and provide full details to the next meeting in April.

Members were advised that Mountsett Crematorium would be submitting an application for the 2016 Green Flag Award, which had been achieved in the previous four years. The management plan would be updated accordingly in order to maintain standards.

Under the Recycling of Metals Scheme, the Crematorium had received a cheque for the sum of £4,321 and this had been presented to the North East Children's Cancer Research by the Chair of the Joint Committee on 20 October 2015.

Further to discussions at the last meeting regarding the options for extending car parking facilities on site, it was reported that planning permission had been granted and work was expected to be underway by 20 February, 2016 with an estimated completion date of 3 April 2016.

The Bereavement Services Manager advised that following the Joint Committee's decision to approve a scheme to build an extension to the Crematorium and install 2 new cremators with Mercury Abatement equipment to each, further design work had been undertaken and discussions have been ongoing with Legal Services to draft the tender. Further updates would be provided at future meetings.

Councillor Charlton asked whether all staff would be trained in the use of the AED. In response the Bereavement Services Manager advised that all 12 staff would be trained as part of the package. Councillor Dearden asked whether the Crematorium would be responsible for its maintenance and upkeep and it was noted that there was a facility for replacing after 2 years.

Moving on to discuss the replacement of the cremators it was noted that now we were in the procurement phase, there was two options available to the committee. The first being that any conditional offers be brought back to committee for its approval, or alternatively, that the Chair of the Joint Committee alongside the Project Team were given delegated approval to make the decision on behalf of the committee. Councillor Dodds commented that he felt that allowing the Chair to make the decision on behalf of the Committee with legal input seemed the most practical solution, negating the requirement for another meeting to be convened at potentially short notice.

Resolved:

- That the current performance of the crematorium be noted.
- That the current situation with regards to the sale of memorials be noted.
- That the SLA with Durham County Council's Facilities Management team for the cleaning services, which will provide additional business continuity and cover for any further periods of absence be agreed.
- That the purchase of an Automated External Defibrillator be noted.
- That proposals for the 50th Anniversary celebrations be noted.
- That the status of the application for the Green Flag Award 2016 be noted.
- That the distribution of recycling income received be noted.
- That the current position with regards to the proposed car park extension be noted.
- That the current progress with regards to the cremator replacement be noted and that the Chair of the Joint Committee be delegated authority to alongside the project Team and Legal Services determine the outcome of any offer.

5 Financial Monitoring Report - Position at 31/12/15, with Projected Outturn at 31/03/16

The Joint Committee considered a joint report of the Corporate Director Neighbourhood Services and Corporate Director Resources and Treasurer to the Joint Committee which set out details of income and expenditure in the period 1 April 2015 to 31 December 2015, together with an updated projected outturn position for 2015/16, highlighting areas of over/underspend against the revenue budgets at a service expenditure analysis level. The report further detailed the funds and reserved of the Joint Committee at 1 April 2015 and forecast outturn position at 31 March 2016, taking into account the updated financial positions (for copy see file of minutes).

The Head of Finance (Financial Services) referred members to the table on page 26 of the report which highlighted the annual budget, year to date spend and forecast outturn / variances for each budget line; an explanation for each of those variances was contained within paragraph 6 of the report. He further pointed out that there was a number of one off items of expenditure, including the extension to existing car park that had been included in the forecasts that would not be recurring items.

Regarding earmarked reserves the Head of Finance (Financial Services) advised that contributions to Reserves were forecasted to be £15,922 more than budgeted, primarily due to the increase in cremation income during the year and the over provision in the CAMEO abatement budget, which was offset by the additional car park extension costs being met in year. This therefore resulted in a net transfer to the Cremator Replacement Reserve of £205,308 in year.

The retained reserves of the Joint Committee at 31 March 2016 were forecast to be £876,697, along with a General Reserve of £242,070.

Resolved

That members note the April to December 2015 revenue spend financial monitoring report and the updated outturn position at 31 March 2016, including the projected year end position with regards to the reserves and balances of the Joint Committee.

6 Annual Review of the System of Internal Audit

The Joint Committee considered a joint report of the Corporate Director Neighbourhood Services and Corporate Director Resources and Treasurer to the Joint Committee which provided details regarding the review of the effectiveness of the Durham County Council Internal Audit Services, which was carried out by the County Council's Audit Committee in June 2015 (for copy see file of Minutes). The report gave members assurance that they could rely on the Annual Audit Opinion when it is received in April.

Resolved:

- That it be noted that the information provided demonstrates the efficiency and effectiveness of the Durham County Council Internal Audit Service.
- That the actions planned to further improve service during 2015/16 be noted.

7 External Audit Arrangements 2015/16

The Joint Committee considered a joint report of the Corporate Director Neighbourhood Services and Corporate Director Resources and Treasurer to the Joint Committee which provided details of the proposed external audit arrangements for the Mountseth Crematorium for 2015/16 (for copy see file of minutes).

The Head of Finance (Financial Services) advised that the Limited Assurance Audit contract previously undertaken by BDO LLOP ended in September 2015, following completion of the 2014/15 audit. Therefore two options were available:

- i. Continue with the existing external auditor for the 2015/16 audit.
- ii. Undertake a procurement exercise to appoint an external auditor for the 2015/16 audit.

It was explained that continuing with the current arrangement would cost £2,500 for 2015/16 and would need to be revisited in future years. The current fee was £1,600. Remaining with the Joint Committee's current external auditor would provide continuity for the Joint Committee.

The Head of Finance advised if members chose to appoint a new external audit a specification would have to be drawn up for the procurement exercise. External audit companies would then need to tender for the 3 year contract and the Joint Committee would then need to select a preferred bidder.

Councillor Green commented that a £900 increase for the 2015/16 audit was high, although appreciated that it may not be feasible to procure this year.

The Head of Finance (Financial Services) advised that the fee proposed for 2015/16 was of a similar level to charges for the Central Durham Crematorium Joint Committee. He further advised that it was uncertain whether a cheaper fee could be procured and at this late stage it may not be practical to do so but that arrangements would be made to set in place a three year contract to cover the external audit of the 2016/17; 2017/18 ab 2018/19 statements during the coming months.

Resolved:

That the Joint Committee engage BDO LLP to continue with the existing audit arrangements for the 2015/16 financial year but that a tendering exercise be undertaken to market test the rates being charges and appoint a new auditor for a 3 year period covering the 2016/17, 2017/18 and 2018/19 external audit.

8 Provision of Support Services 2016/17

The Joint Committee considered a joint report of the Corporate Director Neighbourhood Services and Corporate Director Resources and Treasurer to the Joint Committee which outlines the proposed Service Level Agreement (SLA) for Support Service provision by Durham County Council to the Mountsett Crematorium Joint Committee for the period April 2016 to March 2017 (for copy see file of minutes).

The Head of Finance (Financial Services) advised that Members note a small increase on last year's charges; which could be attributed to inflationary pressures arising from pay awards and additional employer national insurance costs as a result of the pension changes in 2016.

It was further noted that there had been no increase in charges over the last 2 years.

Resolved:

That the Service Level Agreement for the year 2016/17 be approved.

9 Fees and Charges 2016/17

The Joint Committee considered a joint report of the Corporate Director Neighbourhood Services and Corporate Director Resources and Treasurer to the Joint Committee which set out details of the proposed fees and charges for the Mountsett Crematorium for 2016/17 (for copy see file of minutes).

The Head of Finance (Financial Services) advised that in light of the decisions to move ahead with the Cremator replacement project and decisions reached by the Central Durham Crematorium, and taking into account the desire to maintain harmonised charges across County Durham, it was proposed that there was to be a £20 (3.3%) increase to the current cremation fees and charges for 2016/17.

Members attention was drawn to the benchmarking data provided, which showed that with the small increase proposed fees still remained at or below the vast amount of crematoria in the region / locality. The increase in fees and charges provided additional budget capacity to increase the contribution to the cremator replacement reserve.

Councillor Temple in referencing the cremator replacement project and building works added that he hoped that the MCJC would be able to manage a similar quid pro quo with Central Durham Crematorium Joint Committee whilst works were ongoing where it was

likely that Mountsett members might not want to increase charges whilst the work was underway.

Resolved:

- That the Joint Committee note and approve the proposed fees and charges effective from 1 April 2016, which sought to increase charges by £20 (3.3%) per cremation from £630 to £650.
- That the proposed fees and charges be incorporated into the 2016/17 budget.

10 2016/17 Revenue Budget

The Joint Committee considered a joint report of the Corporate Director Neighbourhood Services and Corporate Director Resources and Treasurer to the Joint Committee which set out proposals with regards to the 2016/17 revenue budget (for copy see file of minutes).

The Head of Finance (Financial Services) advised that in light of the previous reports being approved the proposed 2016/17 budget was set out in Appendix 2 of the report. It was noted that the proposals incorporated £49,790 of one off expenditure requirements which would provide more scope in the 2017/18 budget setting round. These one off items related to works included in the Service Asset Management Plan approved by members at the previous meeting.

With regards to earmarked reserves the estimated total of reserves at 31 March 2017 were forecast to be £1,399,750.

Resolved:

- That the Joint Committee noted and approved the budget proposals contained within the report.
- That the forecast level of reserves and balances at 31 March 2017.

Mountsett Crematorium Joint Committee

29 April 2016

Quarterly Performance and Operational Report – Position to 31 March 2016



Report of Graham Harrison, Bereavement Services Manager

Purpose of the Report

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

Performance Update - Number of Cremations

2. The table below provides details of the number of cremations for the period 1 January 2016 to 31 March 2016 inclusive, with comparative data in the same periods last year:

	2015/16	2016/17	Change
January	134	115	- 19
February	125	116	- 9
March	129	118	- 11
TOTAL	388	349	- 39

3. There were 349 cremations undertaken during the period 1 January 2016 to 31 March 2016, compared to 388 in the comparable period last year, a decrease of 39 year on year. Funeral Directors are experiencing similar trends with regards to the reduction in the death rate over the mild winter period. The profile of where families came from can be seen below:

Gateshead	90
Durham	202
Outside Area	57
Total	349

4. The total number of cremations in 2015/16 was 1,296 compared with 1,320 in 2014/15, a decrease of 24.
5. The 2015/16 budget was set at a prudent assumption of 1,230 cremations during the year. The actual number of cremations undertaken was therefore 66 more than the budgeted position. This is reflected in an over achievement of cremation fee income of £43,570 in year, which is included in the budgetary control report.
6. The table below shows the comparative figures for the previous five financial years:

Year	Cremations
2010/11	1,188
2011/12	1,258
2012/13	1,404
2013/14	1,191
2014/15	1,320
2015/16	1,296

Memorials

7. The table below outlines the number and value of the memorials sold in the period January to March 2016 compared to the same period the previous year.

	Jan – March 2014/15		Jan – March 2015/16	
	Number	£	Number	£
Large Plaques	4	1,610	4	1,563

8. In overall terms, the number and value of memorials sold in the period January to March this year is broadly the same as last year. The total number and value of memorials sold in 2015/16 is 22 / £8,575 compared to 32 / £12,206 in 2014/15, which represents a year on year decrease of 10 / £3,631.
9. Members may recall that at the meeting held on 25 September 2015 the Service Asset Management Plan included an option to increase the availability of wall space through the construction of a second new memorial tower and this will be installed in due course, which will allow families a wider choice of memorials to purchase.

Operational Matters

The AED (Automated External Defibrillator)

10. The AED (Automated External Defibrillator) equipment has been purchased and we are awaiting a date for the training to be carried out.

50th Year Anniversary Celebrations

11. Members will be aware that Mountsett Crematorium will be celebrating its 50th year anniversary on 23 July 2016.
12. At the last meeting Members were asked for suggestions in terms of events to mark the occasion. An option was proposed for a balloon release, with one balloon to celebrate each year of operation and the holding of a Memorial Service (or services depending on demand), which would be held in the Chapel. Local clergy and funeral celebrants were to be consulted and an order of Memorial Service drawn up.
13. Refreshments could be provided afterwards alongside an exhibition of funeral services available to the public, including displays by florists, funeral directors

and coffin manufacturers etc. Tours of the Crematorium could be made available as well as producing a 50 year Anniversary booklet.

14. The event would be an opportunity to invite Funeral Directors, Clergy and others associated with the Crematorium to join Members of the Mountsett Crematorium Joint Committee and staff in marking the 50 Year Anniversary. The National Presidents of the Federation of Burial & Cremation Authorities and the President of the Institute of Cemetery and Crematorium Management could also be invited. This would be an excellent opportunity for positive publicity and hopefully to further enhance the reputation of the Crematorium.

Recycling of Metals Scheme

15. The Crematorium has received a cheque for the recycling of metals from the Institute of Cemetery and Crematorium Management to the sum of £4,444 for Derwentside Hospice Care Foundation.
16. Arrangements are to be made for the cheque to be presented to Derwentside Hospice Care Foundation by the Committee Chair.

Cremation & Burial Conference & Exhibition 2016

17. The Joint Conference of the Federation of Burial and Cremation Authorities and the Cremation Society of Great Britain is to be held at the Holiday Inn, Stratford-upon-Avon from Monday 4 to Wednesday 6 July 2016.
18. In previous years, Members of the Joint Committee have not attended this conference. However, as the Bereavement Services Manager and Vice Chair of Central Durham Crematorium are attending the event, Members are asked if they wish to nominate someone to represent Mountsett Crematorium at the conference.

Car Park Extension

19. Works to extend the car parking provision commenced 27 February, 2016.
20. We are currently working with Durham County Council's Highways team to complete the scheme by the end of April 2016 with work currently under way.

Replacement of Cremators and Installation of Mercury Abatement Plant

21. At the January 2016 meeting Members approved a scheme to build an extension to the Crematorium and install 2 new cremators with Mercury Abatement equipment to replace the existing cremators.
22. Working with Durham County Council's Corporate Procurement and Legal Services teams, alongside the Design Services team, we have produced the tender, which was sent out on 2 March 2016.

23. As agreed with the Joint Committee, the Chair will exercise his delegated authority to award the tender once these have been assessed by the relevant officers. The Chair has also been asked to attend the evaluation panel as an observer and the final Procurement acceptance report and decision record will be signed by the relevant DCC officer and the Chair.
24. The evaluation meeting date has been set for 21 April 2016 and the decision will be verbally communicated to Members at the meeting.
25. It is anticipated that once we formally award the contract, the start date will be 3 June 2016.

Recommendations and Reasons

26. It is recommended that Members of the Mountsett Joint Committee:
 - Note the current performance of the crematorium.
 - Note the purchase of an Automated External Defibrillator.
 - Discuss and agree suggestions to mark the 50th anniversary celebrations and decide upon a provisional to hold the event.
 - Note the distribution of recycling income received to the respective charity.
 - Discuss and agree representation at the Burial and Cremation Conference.
 - Note the current position with regards to the car park extension.
 - Note the progress with regards to the cremator replacement project.

Contact: Graham Harrison, 03000 265606

Appendix 1: Implications

Finance

As identified in the report.

Staffing

As identified in the report.

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 Issues

There are no implications

Legal Implications

As outlined in the report

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Mountsett Crematorium Joint Committee

29 April 2016

**Financial Monitoring Report – Provisional
Outturn as at 31 March 2016**



Joint Report of Oliver Sherratt – Corporate Director: Neighbourhood Services; Don McLure – Corporate Director: Resources and Treasurer to the Joint Committee.

Purpose of the Report

1. This report sets out details of income and expenditure in the period 1 April 2015 to 31 March 2016, together with the provisional outturn position for 2015/16, highlighting areas of over / underspend against the revenue budgets at a service expenditure analysis level.
2. The report also details the funds and reserves of the Joint Committee at 1 April 2015 and forecast final position at 31 March 2016, taking into account the updated financial outturn projections.

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. Members should be aware that the 2015/16 closedown process has only recently commenced and whilst no major variances are anticipated between the provisional and final outturns, the final information incorporated into the Annual Return may differ from that included within this report. Where this is the case, a full explanation will be provided in the June report.
6. The figures contained within this report have been extracted from the General Ledger and have been scrutinised and supplemented with information supplied by the

Bereavement Services Manager. The following table highlights the provisional outturn financial performance of the Mountsett Crematorium as at 31 March 2016:

Subjective Analysis	Base Budget 2015/16 £	Year to Date Actual April- March £	Provisional Outturn 2015/16 £	Variance Over/ (Under) £
Employees	133,198	125,635	128,285	(4,913)
Premises	212,776	119,741	149,612	(63,164)
Transport	600	428	600	0
Supplies & Services	121,330	78,982	90,794	(30,536)
Agency & Contracted	7,000	5,877	5,877	(1,123)
Central Support Costs	25,800	25,800	25,800	0
Gross Expenditure	500,704	356,463	400,968	(99,736)
Income	(806,900)	(849,000)	(849,980)	(43,080)
Net Income	(306,196)	(492,537)	(449,012)	(142,816)
Transfer to Reserves				
- Repairs Reserve	15,000	0	(1,152)	(16,152)
- Cremator Reserve	126,306	0	285,274	158,968
- General Reserve	0	0	0	0
Distributable Surplus	(164,890)	0	(164,890)	0
65% Durham County Council	107,178	107,178	107,178	0
35% Gateshead Council	57,712	57,712	57,712	0
Mountsett Crematorium Earmarked Reserves	Balance @ 1 April 2015 £	Transfers to Reserve £	Transfers From Reserve £	Balance @ 31 March 2016 £
Repairs Reserve	74,768	15,000	(16,152)	73,616
Cremator Reserve	661,621	285,274	(16,920)	929,975
General Reserve	225,150	16,920	0	242,070
Total	961,539	317,194	(33,072)	1,245,661

Explanation of Significant Variances between Original Budget and Forecast Outturn

7. As can be seen from the table above, the projected outturn is showing a surplus (before transfers to reserves and distribution of surpluses to the partner authorities) of £449,012 against a budgeted surplus of £306,196, (£142,816) more than the budgeted position. This compares with the previously forecast position, based on income and expenditure to 31 December, 2015, as reported to the Joint Committee in January, of a surplus (before transfers to reserves and distribution of surpluses to the partner authorities) of

£322,118 against a budgeted surplus of £306,196, (£15,922) more than the budgeted position. The provisional outturn is therefore £126,894 different (more underspent) than the previous forecast.

8. The following section outlines the reasons for any significant variances by subjective analysis areas. Members should note that some transactions are undertaken annually at the year end, in addition, in line with the accounting policies, sundry creditor and debtor provisions are required after the 31 March. This results in additional charges / income being reported between the actuals as at 31 March and the provisional outturn figures. The table overleaf includes (amongst others) the following provisions within the outturn:

- Gas, electric and water charges not received from utility companies
- Insurance recharge from Durham County Council
- Provisions for the environmental surcharge payment to CAMEO

8.1 **Employees**

The outturn shows an underspend of **(£4,913)** in relation to employee costs. The reasons for this are identified below:

- The vacant cleaning post resulted in an underspend of **(£5,194)**, and was offset by additional Premises related costs detailed below.
- The training budget was not required during 2015/16 resulting in an underspend of **(£1,000)**
- Additional overtime of **£1,281** was incurred over and above the original budget.

8.2 **Premises**

The outturn shows an underspend of **(£63,164)** in relation to premises costs. The reasons for this are identified below:

- Additional costs relating to the car park extension have produced an overspend of **£16,152**. Due to the delayed start to the works, these costs are less than the £80,000 previously anticipated.
- The Cremator reline and repairs budget overspent by **£9,110**.
- Unbudgeted cleaning costs, recharged from Direct Services, in relation to covering the vacant cleaner post resulted in an overspend of **£6,074**.
- Miscellaneous premises budgets including general repairs underspent by **(£3,383)**.
- A successful appeal against the rateable value of the Crematorium, carried out by Durham County Council's rating agents, has resulted in a refund of Business Rates totalling **(£91,117)**. This was not known at the time the previous report was prepared and, together with reduced in year costs relating

to the car park extension, is the primary reason for the change in the outturn position compared to the previous reported position. The appeal reduced the rateable value of the property from 90,500 to 41,000 and was backdated to 1 April 2010. The Business Rate charge in 2016/17 will now be £20,377 compared to the approved budget of £45,000.

8.3 **Supplies and Services**

The outturn shows an underspend of **(£30,536)** in relation to supplies and services. The reasons for this are highlighted below:

- Telephones and sundry items underspent by **(£3,453)**.
- The Book of Remembrance calligraphy costs underspent by **(£2,852)**.
- The BACAS licence budget underspent by **(£1,263)**
- Due to the increase in cremations (highlighted later within the income section of the report) medical referee expenditure overspent by **£1,089**.
- Equipment purchase and rental is projected to overspend by **£4,049**.
- The budget provision made for the environmental surcharges payable for tradable mercury abated cremations from the CAMEO scheme is overstated in the base budget and is therefore predicted to underspend by **(£28,106)**. Members will recall from the 2014/15 outturn that the CAMEO charges being incurred are less than originally anticipated. This is a matter that came to light after the 2015/16 base budget was set.

8.4 **Income**

An increase in income of **(£43,080)** from the 2015/16 budget is included within the outturn. The reasons for this are identified below:

- The updated outturn projection has taken into consideration a forecast additional 66 more cremations compared to budget, totalling an increased income to budget of **(£43,570)**. The outturn is based on a total of 1,296 cremations against a budget estimate of 1,230 during the 2015/16 financial year.
- Plaque sales were lower than budgeted resulting in reduced income of **£3,425**
- Miscellaneous income including customer DVD's and interest received is projected to be higher than budget by **(£2,935)**.

8.5 **Earmarked Reserves**

Contributions to the earmarked reserves are forecast as **(£142,816)** more than originally budgeted, primarily due to the increase in cremation income during the year, the over provision in the CAMEO abatement budget and the Business Rates

refund, offset by the additional costs relating to the car park extension, albeit lower than previously anticipated.

In line with the MCJC Reserve Policy to maintain a General Reserve of 30% of the income budget, a transfer to the General Reserve of **(£16,920)** is required at year end. This results in a net transfer to the Cremator Replacement Reserve of **£268,354** in year.

The retained reserves of the Mountsett Crematorium Joint Committee at 31 March 2016 are forecast to be **£1,003,591**, along with a General Reserve of **£242,070**, giving a forecast total reserves and balances position of **£1,245,661** at the year end.

Recommendations and reasons

9. It is recommended that:-

- Members note the April 2015 to March 2016 revenue spend financial monitoring report and associated provisional outturn position at 31 March 2016, including the forecast year end position with regards to the reserves and balances of the Joint Committee.

Contact(s): Paul Darby 03000 261930
Ed Thompson 03000 263481

Appendix 1: Implications

Finance

Full details of the year to date and projected outturn financial performance of the Mountsett 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 Bereavement Services Manager. The projected outturn has been produced taking into consideration spend to date, trend data and market intelligence, and includes an element of prudence. This, together with the information supplied by the Bereavement Services Manager 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.

Mountsett Crematorium Joint Committee

29 April, 2016

Risk Register 2016/17



Joint Report of Oliver Sherratt – 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 Joint Committee.

Background

2. A Risk Assessment report was presented to members at the September 2015 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 – April 2016

3. The Risk Register considered and approved by the Joint Committee on 25 September 2015 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 are being maintained, 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 Bereavement Services 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. The car park at the crematorium is currently being extended. To avoid major disruption to services the works are being carried out on Saturdays, Sundays and Monday every week, which has resulted in the closure of the crematorium ever Monday until the works

are completed at the end of April. It is expected there will be a minimal loss of revenue by arranging cremations over the other four days.

8. Major refurbishment work, involving installation of new cremators and an extension to the crematorium to house this new equipment, is due to start in January 2017. The contract for this work is currently out to procurement. A full risk assessment for this project will be completed for the September 2016 risk report.
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. 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.

Embedding Risk Management - Monitoring and Review

11. 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

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

Recommendations

13. 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 – 25th September 2015.
- Risk Assessment – Report to Mountsett Crematorium Joint Committee – 24th April 2015.
- Risk Assessment – Report to Mountsett Crematorium Joint Committee – 3rd October 2014.
- Risk Assessment – Report to Mountsett Crematorium Joint Committee – 4th October 2013.
- Risk Assessment – Report to Mountsett Crematorium Joint Committee – 31st January 2013
- Risk Assessment – Report to Mountsett Crematorium Joint Committee – September 2012

- Risk Assessment – Report to Mountsett Crematorium Joint Committee – 27th January 2012
- 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 261930
Teresa Morgan, 03000 269666

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 2 and 3.

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		9				
2	Unlikely		3, 6				
1	Remote		1, 2, 4, 5, & 7	8			
		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	5
2	Non compliance with the current fire order	6	5
3	Sickness absence of Key staff	20	1
4	Disclosure of confidential information through incorrect disposal/maintenance of information	5	8
5	Failure of Cremators	6	5
6	Power Failure	10	3
7	Loss of Income/Money	5	8
8	Breakdown of Partnership	7	4
9	Managing Excess Deaths	12	2

Risk. No.	Risk – Ranked by Net Risk Score	Net Risk Score	Ranking
3	Sickness absence of key staff	20	1
9	Managing Excess Deaths	12	2
6	Power Failure	10	3
8	Breakdown of Partnership	7	4
1	Not implementing changes in legislation	6	5
2	Non compliance with the new fire order	6	5
5	Failure of Cremators	6	5
4	Disclosure of confidential information through incorrect disposal/maintenance of information	5	8
7	Loss of Income/Money	5	8

Appendix 3: Operational Risk Register

RISK MATRIX							
5	Highly Probable						LIKELIHOOD
4	Probable						
3	Possible						
2	Unlikely		7				
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

**Mountsett Crematorium
Joint Committee**

29 April 2016



Internal Audit Charter



Report of the Chief Internal Auditor and Corporate Fraud Manager

Purpose of the Report

1. The purpose of this report is to seek agreement on the revised Internal Audit Charter to take immediate effect and to be applied to reviews undertaken as part of the Internal Audit plans for 2015/16 and 2016/17.

Background

2. The purpose of an Internal Charter is to define the role, authority and responsibility of the Internal Audit Service.
3. The Charter reflects the requirements of Public Sector Internal Audit Standards that came into effect 1 April 2013, and CIPFA's accompanying Local Government Application Note, which are now the proper practices that underpin the requirements of the Accounts and Audit Regulations (England) 2011, which require relevant public bodies to undertake an adequate and effective internal audit of its accounting records and its system of internal control.
4. The Charter, in its current form, attached as Appendix 2, was previously considered by the Joint Committee at its meeting of 24 April 2015. The Charter contains one revision (other than minor changes in post title) that relates to arrangements for holding an exit meeting following a review and preparation of a Draft Report as detailed in paragraph 43.

Recommendation

5. It is recommended that in considering the content of the report, the Joint Committee approve the revised Internal Audit Charter attached at Appendix 2.

**Contact: Paul Bradley Chief Internal Auditor and Corporate Fraud Manager DCC
Tel: 03000 269645**

Appendix 1: Implications

Finance

The broad programme of work undertaken by Internal Audit supports the Joint Committee in maintaining safe and efficient arrangements for the proper administration of its financial affairs

Staffing

None

Risk

There are no direct risk implications arising for the Joint Committee as a result of this report, although we aim through our planning arrangements to review the adequacy and effectiveness of the risk management arrangements in place.

Equality and Diversity / Public Sector Equality Duty

None

Accommodation

None

Crime and disorder

None

Human rights

None

Consultation

None

Procurement

None

Disability issues

None

Legal Implications

Compliance with Public Sector Internal Audit Standards.



INTERNAL AUDIT CHARTER

April 2016

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Introduction

1. The purpose of this Charter is to establish the terms of reference for the delivery of Internal Audit to the Mountsett Crematorium Joint Committee by Durham County Council Internal Audit & Risk Services. It sets out the purpose, authority and responsibility of Internal Audit.

Statutory Basis

2. Internal Audit is a statutory service in the context of the Accounts and Audit Regulations(England) 2011, which state that:

“A relevant body must undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices”.
3. The Public Sector Internal Audit Standards (PSIAS) and CIPFA’s Local Government Application Note (LGAN), which came into effect April 2013, constitute proper practices to satisfy the requirements for larger relevant local government bodies as set out in the Accounts and Audit Regulations 2011.
4. Section 151 of the Local Government Act 1972 states that every local authority should make arrangements for the proper administration of their financial affairs and shall secure that one of their officers has responsibility for the administration of those affairs (The Chief Financial Officer (CFO)). CIPFA has defined proper administration in that it should include, ‘compliance with the statutory requirements for accounts and internal audit’.
5. The CIPFA Statement on the Role of the Chief Financial Officer states that the CFO must:
 - Ensure an effective internal audit function is resources and maintained
 - Ensure that the authority has but in place effective arrangements for internal audit of the control environment
 - Support internal audit arrangements and
 - Ensure the audit committee receives the necessary advice and information so that both functions can operate effectively
6. This Internal Audit Charter recognises the mandatory nature of the PSIAS including the definition of Internal Auditing, the Code of Ethics and the Standards themselves.
7. As required by the PSIAS, this Charter defines the group or body determined to fulfil the roles and responsibilities of the ‘board ‘and ‘senior management’ for the purpose of internal audit activity, as referred to in the individual standards. These definitions are set out in Appendix C.

Definition

8. Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Code of Ethics

9. Internal Auditors in the UK public sector organisations must conform to the Code of Ethics, (the Code), as set out in the PSIAS. The Code applies to both individuals and entities that provide internal auditing services.
10. The Code consists of 4 principles that are relevant to the profession and practice of internal auditing and set out the rules of conduct that describe behaviour norms expected of internal auditors to guide their ethical conduct. The 4 principles are integrity, objectivity, confidentiality and competency.
11. Internal auditors must also have regard to the Committee on Standards in Public Life, "Seven Principles of Public Life".

Strategic Aims

12. Our overall strategy is to support the Joint Crematorium achieve its aims and objectives through the provision of a high quality internal audit service that gives management reasonable assurance on the effectiveness of the Joint Crematorium's internal control environment and acts as an agent for change by making recommendations for continual improvement.
13. The service aims to be flexible, pragmatic and to work in collaboration with management to suit organisation needs. Through a risk based approach to audit planning, the service will make a positive contribution to corporate governance arrangements and assist management in developing a framework for achieving objectives within acceptable levels of risk.

Objectives of Internal Audit

14. Our primary objective is the provision of reasonable, not absolute, evidenced based assurance on the effectiveness of the **whole** of the Council's risk management, control and governance environment to the Corporate Management Team and the Audit Committee.
15. The provision of our annual assurance opinion will be in compliance with professional guidelines and in accordance with the Accounts and Audit regulations 2011. Our annual opinion will be included in the Council's Annual Governance Statement which forms part of the Council's published annual Statement of Accounts.

16. To determine the audit opinion the internal audit service will review, appraise and report upon:
- The adequacy of risk identification, assessment and mitigation
 - The adequacy and application of controls to mitigate identified risk
 - The adequacy and extent of compliance with the Council's corporate governance framework
 - The extent of compliance with relevant legislation
 - The extent to which the organisation's assets and interests are accounted for and safeguarded from loss of all kinds including fraud, waste, extravagance, inefficient administration and poor value for money
 - The quality and integrity of financial and other management information utilised within the organisation.
17. When presenting the annual audit opinion the Head of Internal Audit will:
- Disclose any qualification to that opinion, together with the reasons for that qualification
 - Present a copy of the finalised audit report reflecting work carried out in accordance with the agreed Service Level Agreement (SLA) and the detailed terms of reference agreed with the Crematorium Superintendent
 - Draw attention to any issues considered particularly relevant to the preparation of the Annual Governance Statement
 - Present a statement on conformance with the PSIAS and the results of a Quality Assurance and Improvement Programme (QAIP) required by the PSIAS.

Outcomes of Internal Audit

18. The main outcome of Internal Audit is the provision of independent assurance to "those charged with governance", which within the Joint Committee, is the Committee itself, on the effectiveness or otherwise of the Joint Committee's risk management, control and governance arrangements and in so doing we contribute to:
- Improved identification and management of risks contributing to improved performance management and the successful achievement of the Council's vision and priorities.
 - Improved corporate governance through helping to support compliance with relevant legislation, the Joint Committee's policies, plans and procedures.
 - Improved accountability, safeguarding of assets and interests and use of public resources
 - Improved quality and reliability of financial and other management information used to support informed decisions

Independence, Objectivity and Authority

19. To be effective Internal Audit must operate independently and in an unbiased manner and have unrestricted access to all information deemed necessary in the course of its work.
20. The Head of Internal Audit has direct and unrestricted access to any employee or elected member.
21. For day to day operational activities the Head of Internal Audit reports to the Joint Committee's Treasurer but maintains independence by reporting in her/his own name on functionality of the audit service direct to the Joint Committee.
22. Internal Audit, with strict accountability for confidentiality and safeguarding records and information, is authorised full, free and unrestricted access to all records, assets, elected members, personnel and premises, including those of partner organisations or external contractors conducting business on behalf of or in partnership with the Joint Committee, in order to obtain such information and explanations as it considers necessary to fulfil its responsibilities.
23. Internal Audit will remain free from interference by any element in the organisation including matters of audit selection, scope, procedures, frequency, timing or report content to permit maintenance of the necessary independent and objective standards.
24. Objectivity is maintained by ensuring that all internal auditors are free from any conflicts of interest and being free from direct management responsibility for the development, implementation or operations of any of activities audited.
25. Internal auditors will not be allocated to assurance reviews in areas where they have had a responsibility for, or have undertaken any significant advice and consultancy work, within the previous 2 years.
26. As the Head of Internal Audit also has responsibility for corporate risk management strategy and policy and insurance services, arrangements will be made for any audit work to be carried out in these areas by an independent third party.

Scope of Audit Work

27. Internal Audit's role applies to all functions and services for which the Joint Crematorium is responsible, including those delivered by its partners where appropriate.

28. In addition to the regular review of all key systems of internal control which forms the bulk of our assurance work, Internal Audit will:
- Respond to requests for support, advice and guidance on implementing and/or improving best practice control procedures for current and new systems.
 - Promote the development and effective implementation of Control and Risk Self Assessments (CRSA) as outlined within the Audit Approach Section of this Charter.
 - Provide support, advice and guidance on risk and controls to staff involved in the design and implementation of new systems and processes.
 - Provide assistance on key projects, including attendance on project boards, and conduct specialist consultancy and value for money reviews. The scope of this work is agreed with management and is subject to having the necessary resources, skills and ensuring suitable assurance over our independence and objectivity. Any significant advice and consultancy work that may be considered to impact on the independence of the Internal Audit Service will be reported to the Audit Committee for approval.
 - Be alert in all its work to risks and exposure that could allow fraud or corruption to occur and to any indications that a fraudulent or corrupt practice may have been occurring
 - Review controls where a potential fraud has been detected/reported to provide assurance that the alleged fraudulent activity is unable to continue and to prevent a reoccurrence.
 - In consultation with appropriate officers, determine the most appropriate course of action by which fraud and irregularities should be investigated.
29. It must be noted that whilst Internal Audit will promote fraud awareness, it does not have responsibility for the prevention and detection of fraud and corruption. Internal Audit cannot guarantee that fraud or corruption will be detected in its work. Managing the risk of fraud and corruption is the responsibility of service managers.

Audit Planning

30. The level of internal audit resources required to deliver an annual audit opinion will be specified in a SLA to be agreed by the Joint Committee.
31. A risk based approach to annual audit planning and the agreement of detailed terms of reference will be applied to allow sufficient work to be undertaken each year to draw reasonable conclusion and assurance on the effectiveness of the whole of the Joint Committee's risk management, control and governance arrangements in a way which affords suitable priority to the Joint Committee's objectives and risks.

32. In consultation with management internal audit will
 - Consider the Joint Committee's risk across two categories:
 - a. **Strategic Risks** - these are the business risks that may arise both internally and externally from the Joint Committee which should be included in the Strategic Risk Register
 - b. **Operational Risks** - these are the risks that arise directly from the core activities of delivering services which should be included in the Operational Risk Register
33. Risk registers will inform but not drive the internal planning process and internal audit will audit those risks where controls have been identified as the means of managing the risk. Priority will be given to those risks which have a high gross score and a low net score, where the effective management of the risk is heavily dependent on the identified controls, and there is little or no other source of assurance.
34. Some key risks where a high level of assurance is required to demonstrate the continuous effectiveness of internal controls, for example those associated with key financial systems, will be subject to annual review. The timing of annual reviews will be agreed in consultation with management wherever possible.
35. The level of audit resources required to deliver, at the very least, both a minimum level of independent assurance and adequate provision for advice and consultancy will be considered by the Head of Internal Audit and incorporated into draft SLA's to be approved by the Joint Committee. Minimum assurance levels will be informed by the maturity of the Joint Committee's risk management arrangements and the reliance that can be placed on other assurance sources. Any concerns the Head of Internal has over the quantity and quality of skills available to deliver the required level of assurance, or to add value through its advice and consultancy work, will be referred to the Section 151 Officer, (Chief Financial Officer), and the Joint Committee for consideration.
36. Draft SLA and annual audit plans will be considered by the senior management and approved and monitored by the Joint Committee.

Audit Approach

37. Internal Audit will adopt a risk based approach to all our assurance work as outlined below:

Strategic Risk

Reviews of strategic risks will provide assurance that:

- Risk management processes, defined by the Joint Committee's risk management strategy and policy, are in place and are operating as intended
- Managers are responding to risks adequately and effectively so that those risks are reduced to an acceptable level
- The controls that managers have in place are successful in managing those risks

Operational Risk

38. Reviews of key service delivery activities and key systems will provide assurance on the effectiveness of
- Compliance with corporate governance arrangements
 - Risk identification, assessment and business continuity
 - The control environment to manage identified risks and to ensure that the Joint Committee's assets and interests are accounted for and safeguarded from loss of all kinds including fraud, waste, extravagance, inefficient administration and poor value for money, including
 - Information governance (quality and integrity of financial and other management information and how it is used and communicated)
39. Internal Audit will adopt a risk based approach to evaluate the effectiveness of controls designed to mitigate risks through substantive testing and/ or compliance testing. Compliance testing will confirm if a control actually exists and substantive testing will provide assurance that the control is effective and / or is consistently applied. The level of testing will be relative to the impact and likelihood of the risk occurring due to a control weakness.
40. Internal Audit will work with service managers to help embed effective risk management by supporting them to carry out a control and risk assessment (CRA) of risks for each annual audit review in advance of the audit.
41. Internal Audit will agree the objectives and risks associated with each key system or service delivery area to be reviewed with the Bereavement Services Manager prior to the start of each annual audit to ensure that the scope and objectives of each review are focused on providing assurance on the high or significant risks identified through the CRA. Terms of reference will be issued to the Bereavement Services Manager to formally agree the scope of each review, identified keys risks, potential impact and expected key controls.

Audit Reporting

42. Each annual audit will be the subject of a formal report and will include an audit opinion.
43. Towards the end of an audit we will arrange an exit meeting with the Bereavement Services Manager where we will share and discuss our initial findings. The discussion will seek to eliminate any inaccuracies in our findings so that these can be resolved before a formal draft report is issued. Draft reports will ask the Bereavement Services Manager to provide a management response to the recommendations made and agree target implementation dates and responsible officer.
44. To assist the Bereavement Services Manager in his response we categorise the importance of our recommendations as High, Medium or Best Practice. Details of how we assess the importance of audit findings leading to these recommendation rankings are given in Appendix A.
45. It is the responsibility of management to address audit findings and implement audit recommendations or other agreed appropriate action, or accept the risk resulting from not taking action.
46. An overall assurance opinion will be provided on each annual audit review to help inform the overall opinion required to support the Joint Committee's Annual Governance Statement.
47. The determination of our audit assurance opinion is derived from the overall level of assurance, positive as well as negative, on the effectiveness of controls operating in each specific area reviewed and is informed by the risk identified through recommendation rankings. Where a Limited assurance opinion is given the control framework in place is considered to be ineffective and requires improvement to maintain an acceptable level of control. These will be followed up within six months of issue. Further details of how assurance opinions are derived are given in Appendix A.
48. Management responses to recommendations made in the draft report will be incorporated into the audit report that will then be reissued as the final version. A copy of the final report will be shared with the Council's External Auditor on request.
49. The CRA will be updated with any further expected controls identified through the audit process and details of actual controls in place, and issued to Bereavement Services Manager as part of the reporting process. If controls are considered to be inadequate, recommended action to improve controls will also be entered to provide management with the necessary information to update risk registers which can then be regularly reviewed.
50. Wherever possible the circulation of audit reports will be agreed at the outset and will have due regard to confidentiality and legal requirements. Any information gained in the course of audit work remains confidential without limiting or preventing internal audit from meeting its reporting responsibilities to the wider organisation.

51. Internal Audit will follow-up progress made by management in responding to the draft report and on the implementation of all high and medium priority recommendations agreed. Any concerns on the lack of appropriate management action will be reported to the Joint Committee.
52. In accordance with the PSIAS, to maintain organisational independence, Internal Audit will report on the functionality of the audit service to the Joint Committee by:
 - Presenting the proposed SLA and planned annual audit coverage for each year covered by the SLA:
 - Presenting an Annual Audit Report and audit opinion detailing all work undertaken to formulate the annual opinion on the entire control environment, including reliance placed on work of other assurance bodies.
 - The annual audit report will also demonstrate the extent of compliance with the PSIAS and the results of the Quality Assurance and Improvement Programme, including internal and any external assessments carried out, and will draw attention to any issues considered particularly relevant to the preparation of the Annual Governance Statement.

Audit Resources, Skills and Service Quality

53. In order for Internal Audit to demonstrate high standards of professional conduct, the Internal Auditor must be impartial in discharging all responsibilities. Bias, prejudice or undue influence must not be allowed to limit or override objectivity.
54. The service is required to operate in accordance with compliance with both the PSIAS and the LGAN. Policies and standard working practices have been put in place to ensure all audit staff understand and comply with the PSIAS/LGAN.
55. An important element of the PSIAS is the requirement to undertake regular quality assurance assessments and maintain a quality assurance and improvement programme.
56. A quality assurance framework, detailing the policies, procedures and working practices under which the service operates has been defined and documented in an Audit Manual.
57. The Head of Internal Audit is responsible for providing periodically a self-assessment on the effectiveness of the internal audit service and compliance with agreed procedures to ensure professional standards are maintained. Any areas of non-compliance with the standards and or the LGAN will be reported as part of the Annual Audit Report to senior management and the Joint Committee.

58. In accordance with the PSIAS, an external assessment will be carried out at least every five years. The results of this external assessment will also be reported to senior management and the Joint Committee.
59. The service is provided by Durham County Council's in house internal audit team, supported in specialist areas as and when considered necessary by a third party partner. The staffing structure will, as far as possible, be comprised of a suitable mix of qualifications, experience and skills.
60. The Head of Internal Audit ensures internal audit resources are sufficient to meet its responsibilities and achieve its objectives. Resource requirements are reviewed annually. Any concerns that the Head of Internal Audit has regarding resources available to deliver the service in accordance with the SLA and PSIAS will be reported to the Chief Finance Officer and the Joint Committee.
61. Individual training needs are identified in accordance with the County Council's Performance Appraisal Scheme and supplemented by regular audit skills assessments and post audit reviews. As well as basic training in audit techniques and the development of specialist skills, the service is committed to coaching and mentoring its staff and to providing opportunities for continuous professional development to all staff (CPD).
62. Internal Audit maintains its awareness of national and local issues through membership and subscription to professional bodies such as CIPFA's Technical Information Service, "TIS online", the Finance Advisory Network (FAN), and through liaison with external audit.
63. The service will keep abreast of best audit practice by adhering to CIPFA's and the IIA's practice advisories and practice guides, where applicable, as well as networking with other internal audit service providers.
64. In accordance with the requirements of the Accounts and Audit Regulations 2011, an annual review of the effectiveness of the internal audit service is undertaken by the County Council's Audit Committee. This will be informed by a review of the service carried out by the Corporate Director Resources and from consideration of the Quality Assurance and Improvement Programme and any internal or external assessments required by the PSIAS. By reviewing the service the Audit Committee is able to gain assurance that the service maintains its independence and objectivity, that it is effective and conforms to the expected professional quality standards so that it can place reliance on its work and the annual audit opinion.
65. The outcome from the annual effectiveness review is reported to the County's Corporate Management Team and Audit Committee as part of the Annual Internal Audit Report. The outcome of the annual effectiveness review and the QAIP will also be reported to senior management and the Joint Committee in accordance with the PSIAS.

Approval and Review

66. The Head of Internal Audit will annually review this Charter to ensure that it is kept up to date and fit for purpose. The Charter is endorsed by senior management and approved by the Joint Committee. Any amendments will be reported to Joint Committee for approval.

Key Contact

Head of Internal Audit

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County Hall
Durham
DH1 5UE

Other Related Documents

- Other related documents that should be read in conjunction with this Charter are:
 - Public Sector Internal Audit Standards
 - CIPFA's Local Government Application Note
 - Service Level Agreement for the Provision of Audit Services

Findings

Individual findings are assessed on their impact and likelihood based on the assessment rationale in the tables below:

Impact Rating	Assessment Rationale
Critical	A finding that could have a:
	Critical impact on operational performance (Significant disruption to service delivery)
	Critical monetary or financial statement impact (In excess of 5% of service income or expenditure budget)
	Critical breach in laws and regulations that could result in significant fine and consequences (Intervention by regulatory body or failure to maintain existing status under inspection regime)
	Critical impact on the reputation of the Council (Significant reputational damage with partners/central government and/or significant number of complaints from service users)
	Critical impact on the wellbeing of employees or the public (Loss of life/serious injury to employees or the public)
Major	A finding that could have a:
	Major impact on operational performance (Disruption to service delivery)
	Major monetary or financial statement impact (1-5% of service income or expenditure budget)
	Major breach in laws, regulations or internal policies and procedures (non compliance will have major impact on operational performance, monetary or financial statement impact or reputation of the service)
	Major impact on the reputation of the service within the Council and/or complaints from service users
Minor	A finding that could have a:
	Minor impact on operational performance (Very little or no disruption to service delivery)
	Minor monetary or financial statement impact (less than 1% of service income or expenditure budget)
	Minor breach in internal policies and procedures (non compliance will have very little or no impact on operational performance, monetary or financial statement impact or reputation of the service)

Likelihood	Assessment criteria
Probable	Highly likely that the event will occur (>50% chance of occurring)
Possible	Reasonable likelihood that the event will occur (10% - 50% chance of occurring)
Unlikely	The event is not expected to occur (<10% chance of occurring)

Overall Finding Rating

This grid is used to determine the overall finding rating.

LIKELIHOOD			
Probable	M	H	H
Possible	L	M	H
Unlikely	L	L	M
	Minor	Major	Critical
	IMPACT		

Priority of our recommendations

We define the priority of our recommendations arising from each overall finding as follows;

High	Action that is considered imperative to ensure that the service/system/process objectives are not exposed to significant risk from weaknesses in critical or key controls
Medium	Action is required to ensure that the service/system/process objectives are not exposed to major risk from weaknesses in controls
Best Practice	The issue merits attention and its implementation will enhance the control environment or promote value for money.

Overall Assurance Opinion

Based upon the ratings of findings and recommendations arising during the audit as summarised in risk matrix above we define the overall conclusion of the audit through the following assurance opinions:

Substantial Assurance	Whilst there is a sound system of control, any weaknesses identified may put some of the system objectives at minor risk.
Moderate Assurance	Whilst there is basically a sound system of control, there are some weaknesses, which may put some of the system objectives at major risk.
Limited Assurance	There are weaknesses in key areas in the system of control, which put the system objectives at significant risk.

Public Sector Internal Audit Standards

Definition of the terms 'Board' and 'Senior Management' for the purpose of Internal Audit Activity

Standard		Reference to board or senior management	Proposed body/group to fulfil role	
Ref	Title		Senior Management	Board
1000	Purpose, authority and responsibility	Senior Management and the board must approve the Internal Audit Charter	Paul Darby Terry Collins	The Joint Committee
1110	Organisational Independence	<p>The Chief Audit Executive (CAE) must report to a level within the organisation that allows the internal audit activity to fulfil its responsibilities. The CAE must confirm the board at least annually the organisational independence if the Internal Audit activity.</p> <p>The CAE must report functionality to the board. The CAE must also establish effective communication with, and have free and unfettered access to the Chief Executive and the Chair of the Audit Committee.</p> <p>Functionality includes:</p> <ul style="list-style-type: none"> • Approving the Internal Audit Charter • Approving the Risk Based Internal Audit Plan • Approving the internal audit budget and resource plan 		<p>The Joint Committee</p> <p>The Joint Committee</p>

DEFINITIONS UNDER PSIAS

APPENDIX B

		<ul style="list-style-type: none"> • Receiving communications from the CAE on the internal audit activity’s performance relative to its plan and other matters • Approving decisions regarding the appointment and removal of the Internal Audit Service Provider • Making appropriate enquiries of management and the CAE to determine whether there are inappropriate enquiries of management and CAE to determine whether there are inappropriate scope or resources limitations 		
1130. C2	Impairment to Independence or Objectivity	Approval must be sought from the board for any significant additional consulting services not already included in the audit plan, prior to accepting the engagement		The Joint Committee
1312	Quality Assurance and Improvement Programme (QAIP)	<p>External Assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team form outside the organisation. The CAE must discuss with the board:</p> <ul style="list-style-type: none"> • The form of external assessments • The qualifications and independence of the external assessor or assessment, including any potential conflict of interests <p>NB The Public Sector requirement of this standard states,</p> <p>“The CAE must agree the scope of external assessments with an appropriate sponsor e.g the Accounting /</p>		The Joint Committee

DEFINITIONS UNDER PSIAS

APPENDIX B

		Accountable Officer or Chair of the audit committee as well as with the external assessor or assessment team”		
1320	Reporting the results of QAIP	The CAE must communicate the results of the quality assurance and improvement programme to senior management and the board .	Paul Darby Terry Collins	The Joint Committee
1322	Disclosure of Non - Conformance	Instances of non-conformance with the definition of Internal Auditing , the Code of Ethics or the standards impacts the overall scope or operation of the Internal Audit Activity, must be reported to the board by the CAE. More significant deviations must be considered for inclusion in the annual governance statement		The Joint Committee
2020	Communications and Approval	The CAE must communicate the internal audit activity’s plans and resource requirements, including significant interim changes, to senior management and the board for review and approval. Where the CAE believes that the level of agreed resources will impact adversely on the provision of the annual internal audit opinion, the consequences must be brought to the attention of the board .	Paul Darby Terry Collins	The Joint Committee
2060	Reporting to Senior Management and the Board	The CAE must report periodically to senior management and the board on the internal audit activity’s purpose, authority, responsibility and performance relative to its plan. Reporting must include significant risk exposures and control issues, including fraud risks governance issues and other matters needed or requested by senior management and the board.	Paul Darby Terry Collins	The Joint Committee

DEFINITIONS UNDER PSIAS**APPENDIX B**

2600	Communicating the Acceptance of Risk	When the CAE concludes that management has accepted a low level of risk that may be unacceptable to the organisation, the CAE must discuss the matter with senior management . If the CAE determines that the matter has not been resolved, the CAE must communicate the matter to the board .	Paul Darby Terry Collins	The Joint Committee
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NB. The role of Chief Audit Executive referred to in the Standards is that undertaken by the Chief Internal Auditor and Corporate Fraud Manager.

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**Mountsett Crematorium
Joint Committee**

29 April 2016

Annual Internal Audit Report 2015/16



**Report of the Chief Internal Auditor and Corporate Fraud
Manager**

Purpose of the Report

1. The purpose of this report is to present the Annual Internal Audit Report for 2015/16. (Copy attached at Appendix 2).

Background

2. This report fulfils the requirements of Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application note for the Chief Internal Auditor and Corporate Fraud Manager to deliver an annual audit opinion and a report that can be used by the Committee to inform its Annual Governance Statement.
3. The Annual Internal Audit Opinion makes conclusions on the overall adequacy and effectiveness of the Committees Framework of Governance, Risk Management and Control.
4. Based on the work undertaken, the Chief Internal Auditor and Corporate Fraud Manager is able to provide a **Substantial** overall assurance opinion on the adequacy and effectiveness of internal control operating across the Joint Committee in 2015/16. This opinion ranking provides assurance that there is a sound system of control in operation and there are no significant control weaknesses that warrant inclusion in the 2015/16 Annual Governance Statement.

Recommendation

5. Members note the content of the Annual Internal Audit Report and the overall 'Substantial' opinion provided on the adequacy and effectiveness of the Council's control environment for 2015/16.

**Contact: Paul Bradley Chief Internal Auditor and Corporate Fraud Manager DCC
Tel: 03000 269645**

Appendix 1: Implications

Finance

The broad programme of work undertaken by Internal Audit supports the Joint Committee in maintaining safe and efficient arrangements for the proper administration of its financial affairs.

Staffing

None

Risk

There are no direct risk implications arising for the Joint Committee as a result of this report, although we aim through our planning arrangements to review the adequacy and effectiveness of the risk management arrangements in place.

Equality and Diversity / Public Sector Equality Duty

None

Accommodation

None

Crime and disorder

None

Human rights

None

Consultation

None

Procurement

None

Disability issues

None

Legal Implications

Compliance with Public Sector Internal Audit Standards.



**MOUNTSETT CREMATORIUM
JOINT COMMITTEE**

**INTERNAL AUDIT
ANNUAL REPORT
2015/16**

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Appendix:

Appendix 3 Internal Audit Report Mountsett Crematorium 2015/16

Introduction

1. This report summarises the work carried out by Durham County Council Internal Audit and Risk Service during 2015/16, as part of the three year Service Level Agreement covering the provision of Internal Audit Services up to 31 March 2017.
2. All Internal Audit work carried out in 2015/16 was in accordance with proper internal audit practices as described within the PSIAS that came into effect from 01 April 2013.
3. This report fulfils the requirements of Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application note for the Chief Internal Auditor and Corporate Fraud Manager to deliver an annual audit opinion and a report that can be used by the Committee to inform its Annual Governance Statement.

Service Provided and Audit Methodology

4. Internal Audit is an independent, objective assurance and consultancy activity designed to add value and improve an organisation's operations.
5. Our primary objective is to provide an independent and objective annual opinion on the Joint Committee's control environment which is comprised of the systems of governance, risk management and internal control.
6. The Internal Audit Charter establishes and defines the role, the terms of reference and the scope of audit work, including the audit strategy, organisational independence and the reporting lines of Internal Audit. The Charter in its current form was considered by the Joint Committee on 24 April 2015 and most recently on 29 April 2016.
7. In accordance with the Internal Audit Charter, a risk based audit approach has been applied to work undertaken in 2015/16.
8. To determine the audit opinion the internal audit service has considered the following:
 - The adequacy of risk identification, assessment and mitigation
 - The adequacy and application of controls to mitigate identified risk
 - The adequacy and extent of compliance with the Council's corporate governance framework
 - The extent of compliance with relevant legislation
 - The extent to which the organisation's assets and interests are accounted for and safeguarded from loss of all kinds including fraud, waste, extravagance, inefficient administration and poor value for money
 - The quality and integrity of financial and other management information utilised within the organisation

Work carried out in 2015/16 to inform the annual audit opinion

9. The key areas of assurance of the control environment where assurance is required to inform our overall opinion are financial management, risk management and corporate governance.
10. Our assurance opinion for 2015/16 has been primarily determined through the annual review of processes and procedures in place on site at the Crematorium which evaluated the management of the following risks:
 - Non compliance with the Cremation Regulations 2008.
 - Non compliance with the Federation of British Cremation Authorities Code of Cremation Practice.
 - Ashes are disposed of incorrectly.
 - Equipment failure.
 - Health impact to the public.
 - Lack of experienced staff.
 - Insufficient capacity to meet demand in the event of an epidemic, pandemic or major disaster.
 - Injury to staff.
 - Income is not accounted for/misappropriated.
 - Unauthorised payments are made.
 - Stock / Assets are not accounted for / misappropriated.
 - Damage / theft of equipment.
 - Employees are incorrectly paid.
11. This audit was carried out during February 2016 in accordance with terms of reference agreed with the Crematorium's Bereavement Services Manager. The review concluded that the internal control systems in place provided a **Substantial** level of assurance that the above risks were being effectively managed. The full audit report is attached as Appendix 3.
12. Further assurance on the effectiveness of risk management arrangements can also be taken from the work carried out by the County's Corporate Risk Officers who have continued to monitor strategic and operational risk registers during the year, with their latest reviews being reported for consideration by the Joint Committee on 25 September 2015 and 29 April 2016.
13. Processes in place provide assurance that the Bereavement Services Manager and his staff have a very good understanding of risk and adequate measures have been put in place to either mitigate or tolerate identified risks and it is evident from audit work carried out that risk management processes are well embedded.

14. No specific work has been carried out this year in reviewing the effectiveness of the Joint Committee's key corporate governance arrangements by Internal Audit as this was not considered a high risk area. The majority of the Joint Committee's key corporate governance arrangements in place reflect those of Durham County Council which are subject to an annual effectiveness review to inform the County Council's Annual Governance Statement. This is subject to review and challenge by the County Council's Audit Committee.
15. It should, however, be noted that in evaluating the control framework in place relating to the risks identified at paragraph 10, the adequacy and effectiveness of relevant policies and procedures that contribute to the Joint Committee's corporate governance arrangements were considered in arriving at the Substantial Assurance Opinion.

Conformance with Public Sector Internal Audit Standards (PSIAS) and results of Quality Assurance and Improvement Programme

16. The Committee at its meeting on 29 January 2016 received the evaluation carried out by the Chief Internal Auditor and Corporate Fraud Manager with regards to compliance with PSIAS and the subsequent Improvement Plan that was also agreed by the County Council's Audit Committee in June 2015.
17. The Chief Internal Auditor and Corporate Fraud Manager can therefore confirm that the Internal Audit Service conforms with PSIAS and will continually monitor the results of the Quarterly Assurance and Improvement Plan. In addition and in accordance with Section 1312 of the Standard which requires that an External Assessment must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation is scheduled for April 2016. A formal review will again be presented to the County Council's Audit Committee in June 2016.
18. The scope and terms of reference for this year's annual audit review were developed using a risk based approach agreed with the Bereavement Services Manager. This approach ensured that audit resources were applied to agreed high risk areas where there was little or no other assurance.
19. In accordance with the Internal Audit Charter audit working papers and all audit reports have been reviewed by an audit manager to ensure that expected quality standards are maintained and that all audit findings and conclusions were supported by appropriate testing and evidence.
20. The accuracy of audit findings were confirmed by the Bereavement Services Manager who was given the opportunity to challenge audit findings and the draft report prior to it being finalised.
21. A customer satisfaction survey is issued after every audit to provide feedback and help the service continually improve.

Audit Opinion Statement

22. The Joint Committee has responsibility for maintaining a sound system of internal control that supports the achievement of its objectives.
23. The Chief Internal Auditor and Corporate Fraud Manager is required to provide an opinion on the adequacy and effectiveness of the Joint Committee's risk management, control and governance processes.
24. In giving this opinion it should be noted that assurance can never be absolute and therefore only reasonable assurance can be provided that there are no major weaknesses in these processes.
25. In assessing the level of assurance to be given, we based our opinion on:
 - The audit review of the Mountsett Crematorium undertaken during the year
 - Follow up action on audit recommendations
 - Any significant recommendations not accepted by management and the consequent risk
 - The effects of any significant changes in the Crematorium's systems
 - Matters arising from previous reports to the Joint Committee
 - Any limitations which may have been placed on the scope of internal audit's annual review
 - The extent to which resource constraints may impinge on internal audit's ability to meet the full audit needs of the Joint Committee
 - The outcomes of the audit quality assurance process
 - Consideration of a number of other sources of assurance available
26. Based on the work undertaken, the Chief Internal Auditor and Corporate Fraud Manager is able to provide a **Substantial** overall assurance opinion on the adequacy and effectiveness of internal control operating across the Joint Committee in 2015/16. This opinion ranking provides assurance that there is a sound system of control with no material weaknesses. Consequently, there are no significant issues that warrant inclusion in the 2015/16 Annual Governance Statement.



INTERNAL AUDIT REPORT

**Mountsett Crematorium
Ref No: 13590/2016**

Final Report

Assurance Opinion:	Substantial
Prepared by:	Debra Lewis, Senior Auditor
Reviewed by:	David Mitchell, Principal Auditor Paul Bradley, Chief Internal Auditor & Corporate Fraud Manager
Date issued:	16th March 2016
Distribution List	
For Action:	Graham Harrison, Bereavement Services Manager
For Information:	Ian Hault, Neighbourhood Protection Manager Paul Darby, Head of Finance – Financial Services Oliver Sherratt, Interim Corporate Director for Neighbourhood Services Alan Patrickson, Interim Head of Direct Services Teresa Morgan, Strategic Insurance & Risk Officer Debra Kitching, Policy & Performance Team Leader

CONFIDENTIAL

This report is confidential and has been prepared solely for use by officers named on the distribution list and, if requested, the County Council's External Auditor and its Audit Committee to meet legal and professional obligations. It would therefore not be appropriate for this report or extracts from it to be made available to third parties and it must not be used in response to FOI or data protection enquiries without the written consent of the Chief Internal Auditor. We accept no responsibility to any third party who may receive this report, in whole or in part, for any reliance that they may place on it.

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EXECUTIVE SUMMARY

INTRODUCTION

1. As part of the 2015/16 Internal Audit Plan, an audit was carried out in February 2016 to evaluate the control framework in place on the management of the risks associated with Mountsett Crematorium.
2. The last audit in this area was completed in April 2015.

CONCLUSION

3. The audit work carried out can provide a **Substantial** level of assurance that the control framework and procedures in place are effective in managing the associated risks. As a result of the audit, there were no high / medium priority findings made.

SUMMARY OF FINDINGS

4. The review was carried out using a risk based approach informed by the Control Risk Assessment (CRA) document and was undertaken by a review of supporting systems, documentation, discussion with key employees, and sample testing covering the period January 2015 to December 2015.
5. The review confirmed that there are effective arrangements in place for the management of the risks associated with the Mountsett Crematorium.
6. From the 1st April 2015, Mountsett Crematorium also implemented the Sage accounting system and instructed funeral directors that funerals were to be paid for up front or on the day of the service, rather than via monthly invoice. By carrying out this form of income collection this has increased the amount of money being banked, there are now no monthly invoices raised and the resources involved in this area have been reduced.
7. Following the change in the Authority's bank provider and the implementation of Loomis cash collections, the frequency of the bankings has also improved with weekly rather than monthly bankings being undertaken. Controls linked to security and cash handling procedures have also improved as a result of the change to Loomis collections.
8. Audit testing undertaken in relation to Pension contributions deducted from employee pay identified one employee whose contribution had not been increased from 5.8% to 6.5% when his pay increased with an annual increment. This increased rate should have been applied from 1st April 2014. At the time of the audit testing this error was brought to the attention of Payroll and the increased rate will be applied from March 2016. However further investigation and clarification of this area will be carried out by Internal Audit as part of a scheduled review of Payroll.

9. Two best practice recommendations have been identified during the audit;
- Five out of fifteen Purchase Orders reviewed had been raised retrospectively, although two of these were for repairs call outs for the cremators and alarm system, these were considered to be reasonable. In accordance with financial regulations Purchase Orders should be raised prior to ordering, receipt of the invoice, and payment.
 - Invoices received for goods and services had not been date stamped therefore it was difficult to confirm that each had been paid in a timely manner. Invoices should be date stamped upon receipt.

BACKGROUND

10. This review has been carried out in accordance with the Terms of Reference.
11. This review aims to help management achieve its objectives by providing an opinion on the adequacy of the control framework in place to manage risks effectively. The conclusions from the review will inform the annual audit opinion provided by the Chief Internal Auditor on the adequacy and effectiveness of the entire control environment operating across the whole of the Authority, required to inform the Annual Governance Statement.
12. The report is intended to present to management the findings and conclusions of the audit. Wherever possible, findings and recommendations made to improve the control framework have been discussed with the appropriate officers and their views taken into account.
13. In carrying out the audit, the time and assistance afforded by Michael Chipperfield, of Mountsett Crematorium was greatly appreciated.

SCOPE AND AUDIT APPROACH

14. The scope and audit approach for this review were agreed as part of the preparation stage of the audit and were reflected in the agreed terms of reference. The scope was informed by a Control Risk Assessment (CRA) determined in consultation with appropriate officers.

OVERALL ASSURANCE OPINION AND PRIORITY OF OUR RECOMMENDATIONS

15. Based upon the ratings of our findings and recommendations arising during the audit, we define the overall conclusion through the following assurance opinions.

<u>Opinion</u>	<u>Definition</u>
Substantial Assurance	Whilst there is a sound system of control, any weaknesses identified may put some of the system objectives at minor risk.
Moderate Assurance	Whilst there is basically a sound system of control, there are some weaknesses, which may put some of the system objectives at major risk.
Limited Assurance	There are weaknesses in key areas in the system of control, which put the system objectives at significant risk.

16. We define the priority of our recommendations arising from each overall finding as follows;

<u>Priority</u>	<u>Definition</u>
High	Action that is considered imperative to ensure that the service/system/process objectives are not exposed to significant risk from weaknesses in critical or key controls.
Medium	Action required to ensure that the service/system/process objectives are not exposed to major risk from weaknesses in controls.
Best Practice	The issue merits attention and its implementation will enhance the control environment or promote value for money.

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**Mountsett Crematorium Joint
Committee**

29 April 2016

**DCLG Review of Crematoria Provision
and Facilities**



Report of Graham Harrison, Bereavement Services Manager

Purpose of the Report

1. To inform Members of the Mountsett Crematorium Joint Committee of a Department for Communities and Local Government (DCLG) consultation paper on Crematoria provision and facilities. The consultation runs from 16 March to 26 May 2016 and is seeking the views of crematoria providers, local authorities, faith groups and other members of the community.

Background

2. The Chancellor announced in the July 2015 Budget a review of the size and provision of crematoria facilities to make sure they are fit for purpose and sensitive to the needs of all users and faiths. The review was announced in response to concerns about the capacity of crematoria, in particular to accommodate Hindu and Sikh cremations, at which traditionally larger numbers of mourners wish to attend. In addition, there have been concerns that crematoria do not always pay sufficient regard to the cultural sensitivities of different faiths.
3. The DCLG consultation, attached at Appendix 2, will review whether the capacity and facilities of the crematoria are suitable to meet the demand and cultural requirements of all communities and will then consider whether any policy changes are needed as a result of the review.

Consultation Review

4. The consultation asks 42 questions of which 22 are specific to providers of crematoria, split into the following categories:
 - Crematoria Provision in England
 - Size and Capacity of Crematoria
 - Accommodation and Amenities
 - Iconography
 - Car Parking
 - Staff training

5. The Bereavement Services Manager has provided answers to the 22 questions specific to providers of crematoria, attached at Appendix 3.

Local Considerations

6. Local considerations are taken into account below for every category of the consultation review.
7. *Crematoria Provision in England:* The table below shows the number of cremations that were carried out in 2015 at Mountsett Crematorium which indicates that there is a low usage by the Hindu, Sikh and Jewish faiths in County Durham.

Denomination	Number of Cremations in 2015
Church of England/Scotland/Wales	670
Hindu	1
Sikh	0
Jewish	0
Roman Catholic	115
Non Religious	0
Humanist	340
Other	44
Methodist	193

8. *Size and Capacity of Crematoria:* The table below shows the number of services available in 2015, the number of services held and the number of spare slots, which demonstrates the spare capacity available at the Crematorium.

2015	Number of Services Available	Number of Services Held	Number of Spare Slots
January	227	111	116
February	235	134	101
March	220	125	95
April	240	129	111
May	220	92	128
June	215	107	108
July	240	99	141
August	250	109	141
September	214	100	114
October	196	114	82
November	205	112	93
December	223	131	92
Total	2,685	1,363	1,322

9. *Accommodation and Amenities:* Mountsett Crematorium has the ability for small groups of mourners to be able to witness the committal of the coffin, as well as sufficient outside space and water facilities.
10. *Iconography:* The religious symbols at the crematorium is fixed to the main Chapel wall and therefore we are unable to remove as and when required for each service held.
11. *Car Parking:* Following the road widening along the exit road and the car park extension, the car parking facilities at the crematorium have been increased in size from 54 to 88 spaces to accommodate the increase in vehicles attending services There is also an overflow car park available at the adjoining cemetery available for mourners to use during busy periods.
12. *Staff Training:* Crematorium staff follow Durham County Council policies and procedures, which includes an Equality and Diversity policy.

Recommendations:

13. It is recommended that Members of the Mountsett Crematorium Joint Committee:-
 - (i) Note the Department of Communities and Local Governments review of Crematoria Provision and Facilities.
 - (ii) Note the responses to the consultation questions.

Contact(s): Graham Harrison 03000 265606

Appendix 1: Implications

Finance

There are no financial implications associated with this report.

Staffing

There are no staffing implications associated with this report.

Risk

There are no risk implications associated with this report.

Equality and Diversity / Public Sector Equality Duty

Equality and Diversity issues underpin the consultation. These, together with an assessment of the Mountsett Crematorium position, are outlined in the report.

Accommodation

The consultation asks questions about capacity and facilities available at the Mountsett Crematorium, with an assessment of the Mountsett Crematorium position outlined in the 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

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

Procurement

There are no procurement issues associated with this report.

Disability Issues

There are no disability issues associated with this report.

Legal Implications

There are no legal implications associated with this report.



Department for
Communities and
Local Government

Review of Crematoria Provision and Facilities

Discussion Paper

16 March 2016

Department for Communities and Local Government



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Scope of the Consultation

Topic of this consultation:	Crematoria provision and facilities.
Scope of this consultation:	<p>We are keen to hear the views of users and providers on whether the capacity and facilities of crematoria are suitable to meet the demand and cultural requirements of all communities.</p> <p>The review does not cover burial policy or other aspects of the burial or cremation process.</p>
Geographical scope:	The review relates to England only. We will share any outcomes with Northern Ireland, Scotland and Wales.
Impact Assessment:	At this stage, we are seeking to gather the views and evidence from crematoria users and providers. We will publish an impact assessment and equality impact assessment as required if specific policy changes are proposed in the future.

Basic Information

To:	The review will be of interest to crematoria providers, local authorities, faith groups and other members of the community.
Body/bodies responsible for the consultation:	Integration and Faith Division within the Department for Communities and Local Government.
Duration:	This consultation will last for 10 weeks from 16 March to 26 May 2016.
Enquiries:	<p>For enquiries, please e-mail: crematoriareview@communities.gsi.gov.uk</p> <p>This discussion paper is available on the Department for Communities and Local Government website at www.gov.uk/dclg</p>
How to respond:	<p>Wherever possible we ask that evidence is entered on the online survey at https://www.surveymonkey.co.uk/r/FQPKTRB</p> <p>Alternatively, by email to: crematoriareview@communities.gsi.gov.uk</p> <p>When responding, please ensure you have the words "Review of Crematoria Provision and Facilities" in the email subject line. If emailing a pdf attachment, please ensure it is in a format which allows highlighting and copying of sentences or</p>

	<p>paragraphs, so that your comments can be more easily studied.</p> <p>You can also write to: Crematoria Review Integration and Faith Division Department for Communities and Local Government 2nd floor, SE Quarter Fry Building 2 Marsham Street LONDON SW1P 4DF</p> <p>When responding, please state whether you are responding as an individual, an organisation or a local authority. If responding on behalf of an organisation, please give a summary of the people and organisations it represents and, where relevant, who else you have consulted in reaching your conclusions.</p>
Additional ways to become involved:	<p>We will be holding discussion groups with users and providers during the consultation period. If you would like to be involved in one of these sessions, please contact us at the email or address in the "How to respond" section above.</p>
After the consultation:	<p>The Government will publish a summary of responses in due course and consider whether any policy changes are needed as a result of the review.</p>
Confidentiality and data protection:	<p>Information provided in response to this consultation, including personal information, may be published or disclosed in accordance with the access to information regimes (these are primarily the Freedom of Information Act 2000, the Data Protection Act 1998 and the Environmental Information Regulations 2004).</p> <p>If you want the information that you provide to be treated as confidential, please be aware that, under the Freedom of Information Act 2000, there is a statutory code of practice with which public authorities must comply and which deals, amongst other things, with obligations of confidence. In view of this it would be helpful if you could explain to us why you regard the information you have provided as confidential. If we receive a request for disclosure of the information we will take full account of your explanation, but we cannot give an assurance that confidentiality can be maintained in all circumstances. An automatic confidentiality disclaimer generated by your IT system will not, in itself, be regarded as binding on the department.</p> <p>DCLG will process your personal data in accordance with the Data Protection Act 1998 and in the majority of circumstances</p>

	<p>this will mean that your personal data will not be disclosed to third parties. Individual responses will not be acknowledged unless specifically requested.</p>
<p>Help with queries:</p>	<p>Questions about the policy issues raised in the document can be sent to the address given in the "How to respond" section above.</p> <p>A copy of the consultation criteria from the Code of Practice on Consultation is at http://www.cabinetoffice.gov.uk/resource-library/consultation-principles-guidance. Are you satisfied that this consultation has followed these criteria? If not or you have any other observations about how we can improve the process please email: consultationcoordinator@communities.gsi.gov.uk</p> <p>or write to:</p> <p>DCLG Consultation Co-ordinator Fry Building 2 Marsham Street London SW1P 4DF</p>

Introduction

Why is the Government carrying out this review?

1. In the July 2015 Budget, the Chancellor announced a review of the size and provision of crematoria facilities to make sure they are fit for purpose and sensitive to the needs of all users and faiths. The review was announced in response to concerns about the capacity of crematoria, in particular to accommodate Hindu and Sikh cremations, at which traditionally larger numbers of mourners wish to attend. In addition, there have been concerns that crematoria do not always pay sufficient regard to the cultural sensitivities of different faiths.
2. Cremations have become increasingly popular and in 2014 over 390,000 cremations took place which represented 77.35% of all deaths in that year¹. Cremation is the normal method of funeral for Sikh, Hindu, Buddhist, Jain and Zoroastrian faiths, and is also widely used by Christian denominations and those with no faith. The Jewish, Islamic and Bahá'í faiths forbid cremation, in the majority of cases. The Government believes it is important that there are good quality crematoria that respect cultural and religious traditions and that provide tailored services, meeting the needs of families at such a difficult point in their lives.

What do we hope to achieve from the review?

3. We want to use this review to establish whether the concerns that have been raised are widespread. We are therefore seeking the views of all faith communities and users of crematoria, whether they are of a faith or none. We are also seeking views from the providers of crematoria, including local authorities and the private sector, as well as the Local Government Association and industry representative bodies. The Government will publish a summary of responses in due course and consider whether any policy changes are needed in light of the evidence received.

The legislative and policy background

4. Crematoria are owned and operated by both local government and private providers, with provision based on local demand and subject to planning permission. Local authority responsibilities for the management and protection of cemeteries and crematoria are set out in the Local Government Act 1972 (Section 214 and Schedule 26) and the Local Authorities' Cemeteries Order 1977. Regulations for all providers

¹ Directory of Crematoria 2015 Edition, the Cremation Society of Great Britain. (Note that the figures are provisional)

which cover crematoria relate to public safety and environmental efficiency².

Currently there are no specific legal requirements related to the provision of facilities for faith groups. Cremation industry organisations such as the Federation of Burial and Cremation Authorities, the Institute of Cemetery and Crematorium Management, the Cremation Society for Great Britain, and the Association of Private Crematoria and Cemeteries issue information and guidance for members on a variety of issues.

5. The Department for Communities and Local Government (DCLG) is responsible for local government policy and finance, the planning system and integration and faith policy. The Ministry of Justice (MoJ) has responsibility for burial and cremation policy and legislation (though operational responsibility is for individual providers). The MoJ has recently conducted a separate consultation into cremation legislation and practice following the June 2015 report by David Jenkins into infant cremations at Emstrey Crematorium in Shropshire, and Lord Bonomy's June 2014 Infant Cremation Commission report in Scotland. The MoJ's consultation closed on 9 March and can be found at: <https://www.gov.uk/government/consultations/consultation-on-cremation-following-infant-cremation-inquiries>.
6. This review does not cover burial policy or other aspects of the burial or cremation process.

Question 1: Contact details

Question 2: Is your response on behalf of an organisation or a personal response?

Question 3: If applicable, which organisation are you responding on behalf of?

Question 4: Are you responding from a particular faith or belief group?

Question 5: If so, which faith or belief group?

² Cremation (England and Wales) Regulations 2008 and Environmental Permitting (England and Wales) Regulations 2007

Crematoria Provision in England

7. There are 232 crematoria in England. Of these, 77 are private businesses with the rest being owned and run by local authorities³.
8. There is some evidence that crematoria provision varies across England. Table 1 shows that in London, there are 0.32 crematoria per 100,000 people; in the West Midlands, there are 0.46 crematoria per 100,000 people; and in the North East, there are 0.58 crematoria per 100,000 people. This is perhaps not surprising given land constraints in London and the South-East. However, when the number of deaths in each region is taken into account, crematoria provision is more balanced. London has 54.64 crematoria per 100,000 deaths; in the West Midlands, there are 49.75 crematoria per 100,000 deaths; and in the North-East, there are 56.68 crematoria per 100,000 deaths. This difference is likely to arise because of the younger average population in London with older average populations in other regions. It should be noted, however, that this only provides an indicative analysis of provision because the data comprises the location of crematoria and not the capacity of each site.

Table 1: Number of Crematoria in England

Region	Municipal /Private Crematoria		Total	Population ¹	No. of crematoria per 100,000 people	Number of deaths ²	No. of crematoria per 100,000 deaths
	M	P					
London	16	10	26	8,173,941	0.32	47,580	54.64
East of England	12	11	23	5,846,965	0.39	53,269	43.18
South East	17	17	34	8,634,750	0.39	77,778	43.71
East Midlands	9	9	18	4,533,222	0.40	42,277	42.58
West Midlands	20	6	26	5,601,847	0.46	52,260	49.75
Yorkshire and The Humber	22	4	26	5,283,733	0.49	50,342	51.65
South West	16	11	27	5,288,935	0.51	54,536	49.51
North West	30	7	37	7,052,177	0.52	69,045	53.59
North East	13	2	15	2,596,886	0.58	26,465	56.68
England	155	77	232	53,012,456	0.44	473,552	48.99

¹ Based on 2011 Census

² Based on Mortality Statistics - death numbers for all ages - <http://www.ons.gov.uk/ons/rel/vsob1/deaths-registered-area-usual-residence/index.html>

³ Institute of Cemetery and Crematorium Management

9. Faith communities are often concentrated in particular cities and areas. For example, there are 537,425 Hindus and Sikhs living in London, 205,928 in the West Midlands, and 13,736 in the North-East. It may be that concerns about the capacity of crematoria from particular faiths relate to lower provision in areas where those communities are more predominant. We have not been able to establish whether there are problems with provision in individual towns and cities, or across regions more broadly.
10. Provision of new or expanded crematoria is based on local demand. Over the last ten years there has been a rise of over 10%⁴ in the number of new crematoria in England which is consistent with both an aging population and increased popularity of cremation over burial. We understand that there are currently 14 new crematorium projects in England, of which 3 are in the construction stage⁵. The 3 new crematoria currently under construction are in Gravesham, Wellingborough and West Lancashire. The remaining 11 with planning consent are in North Norfolk, Test Valley, Broxbourne, two in Aylesbury Vale, Ribble Valley, South Derbyshire, Breckland, Leicester, Sevenoaks and North Hertfordshire. 12 of the 14 new crematorium projects are being privately funded.
11. We are interested in whether there is demand for new crematoria in other areas, and if so, whether there have been problems in developing new or expanded crematoria. This may be because of the availability of land or funding, or securing planning permission. The Local Government Association has told us that several local authorities had identified the need for new crematoria, and had found suitable sites. However, funding comes largely from the income generated through crematoria fees and local authorities are mindful of the need to keep such fees affordable for users.

As a user of crematoria:

Question 6: Have you experienced any problems with accessing crematoria in your local area to meet the needs of your faith or community?

Question 7: If yes, please describe what problems you encountered, how often they occurred and which geographical area they relate to.

As a provider of cremation services:

Question 8: Do you consider there is a need for new crematoria in your area?

Question 9: If yes, please state which geographical area this relates to.

⁴ Institute of Cemetery and Crematorium Management

⁵ Institute of Cemetery and Crematorium Management

Question 10: Have you experienced any problems in developing new crematoria?

Question 11: If yes, please describe what problems you encountered, how often they occurred and which geographical area they relate to.

Size and Capacity of Crematoria

12. Concerns about the provision of crematoria may also relate to the size of individual sites and the availability of suitable time slots for funeral services. Most crematoria chapels hold around 100 mourners, whereas Hindu and Sikh funerals can involve 300 or more friends and family.
13. The Institute of Cemetery and Crematorium Management told us that a number of local authorities have upgraded or replaced old crematoria which had limited capacity. They also told us that planning applications for crematoria often include contingency to expand the facilities if needed in the future. We are aware of several examples of chapels which have additional space, such as side rooms, galleries or covered areas that provide flexibility to accommodate a further 200 to 300 mourners. Some include a public address system so that people can listen to the service even if they cannot witness the cremation.
14. The All-Party Parliamentary Group (APPG) for Funerals and Bereavement⁶ reported evidence from the Association of Private Crematoria and Cemeteries (APCC) that in 2007, 51.6% of cremation services were in excess of 30 minutes but in 2014, this had risen to 74%. The APPG welcomed evidence that ceremonies were becoming increasingly personalised, less rushed and less formulaic. However, it could also mean that demand for longer services is reducing the capacity of crematoria for other users.
15. People of Hindu faith prefer cremation to take place as soon as possible following death, ideally by the following dawn or dusk, whichever occurs first. Many crematoria are able to expedite funerals where there are requirements to carry out the cremation within a set time period. Some also allow on-line booking of time slots to speed up the process. However, some faith groups told us that they struggled to access suitable time slots for funerals, with the time taken to allocate slots a particular difficulty.
16. The APPG also cited evidence from the APCC and Institute of Cemetery and Cremation Management (ICCM) that whilst there is increasing pressure on core slots at crematoria (between 10.30am and 5.30pm), there is frequent availability for less popular slots, such as early morning and late evenings. In a survey of 11 crematoria across England and Wales, the ICCM found that during January 2015, on average only 60 to 70% of available service times were used. There did not appear to be particular pressure in parts of the country, with good availability across London, for example. The ICCM survey also found that all 11 crematoria had policies in place to

⁶ All-Party Parliamentary Group for Funerals and Bereavement. Inquiry into delays between death and burial or cremation. December 2015

extend the number of slots they have available if required, for example, through weekend and late midweek service times. In January 2015, none of the crematoria surveyed had needed to implement these plans.

17. The ICCM told the APPG that they had no evidence that funeral delays are being caused by either local authority or private cemetery and crematorium providers. We are also not aware of any restrictions on access to individual crematoria. However, though the bereaved may not wish to travel further to access larger crematoria or those with greater availability.

As a user of crematoria:

Question 12: Have you experienced any problems with the size of crematoria to meet the needs of your faith or community?

Question 13: If yes, please describe what problems you encountered, how often they occurred and which geographical area they relate to.

Question 14: Have you experienced any problems with booking the time or length of cremation services to meet the needs of your faith or community?

Question 15: If yes, please describe what problems you encountered, how often they occurred and which geographical area they relate to.

As a provider of cremation services:

Question 16: Have you experienced any problems in accommodating larger groups of mourners?

Question 17: If yes, please describe what problems you encountered, how often they occurred and which geographical area they relate to.

Question 18: Have you experienced any problems in booking the time or length of cremation services to meet the needs of mourners?

Question 19: If yes, please describe what problems you encountered, how often they occurred and which geographical area they relate to.

Question 20: If you have adapted your facilities or services to meet the needs of larger groups of mourners, how did you do this and why?

Crematoria Facilities

Accommodation and Amenities

18. Faith and other community groups may have particular cultural or religious traditions that they wish to be accommodated within crematoria facilities or services.

Representatives from faith groups told us that this included:

- Private space to pay respects before the cremation service – the Hindu and Sikh faiths carry out various religious rituals before cremation, such as bathing, wrapping or decorating the body, and carrying out specific forms of worship in front of the coffin. This may be carried out in the family home or funeral home, but we understand that members of these faith groups would welcome provision of a private room within the crematorium.
- Washing of hands and face – representatives from the Hindu and Jain faiths told us that washing after the cremation service is an important ritual, and that crematoria do not have adequate washing facilities.
- Committal of the coffin – the Hindu, Sikh and Jain faiths believe that it is important to be able to witness the coffin entering the cremator to enable those gathered to remain with the body until it passes into the next stage of existence. Some crematoria have the ability for small groups of mourners to be able to witness the committal of the coffin, but not all crematoria are able to offer this because of space constraints. Some authorities have introduced filming services so that larger groups of mourners can witness the committal of the coffin.
- Outside space and water to scatter the ashes – many crematoria have a memorial garden, enabling all mourners to be able to spend time outside paying their respects and laying flowers. However, representatives from Hindu, Sikh and Jain faiths told us that having to wait for the ashes deterred mourners from being able to witness the scattering of the ashes outside. In addition, these faith groups place a particular emphasis on water and many crematorium lack a pond or stream in which to scatter ashes.

As a user of crematoria:

Question 21: Have you experienced any problems with crematoria accommodation or amenities to meet the needs of your faith or community?

Question 22: If yes, please describe what problems you encountered, how often they occurred and which geographical area they relate to.

As a provider of cremation services:

Question 23: Do you provide specific accommodation or amenities that meet the needs of faith or community groups, such as a private room to mourn with the coffin, washing facilities, or an ability to witness the coffin entering the cremator?

Question 24: If yes, please describe what accommodation or amenities you provide, how often they are used and which geographical area they relate to.

Question 25: If you have increased your provision of accommodation or amenities to meet the needs of faith or community groups, how did you do this and why?

Iconography

19. Crematoria need to balance the needs of all users to provide a sensitive and respectful environment for funerals. Some faith groups have raised concerns that the symbols and iconography in crematoria remain overwhelmingly Christian with, for example, images of the cross in the chapel. The Local Government Association and industry providers told us that many crematoria have made religious iconography removable within chapels so that, with sufficient notice, appropriate imagery can be displayed.

As a user of crematoria:

Question 26: Have you experienced any problems with crematoria iconography to meet the needs of your faith or community?

Question 27: If yes, please describe what problems you encountered, how often they occurred and which geographical area they relate to.

As a provider of cremation services:

Question 28: Do you provide removable iconography to meet the needs of faith or community groups?

Question 29: If yes, please describe what iconography you provide, how often it is used and which geographical area they relate to.

Question 30: If you have increased your provision of iconography to meet the needs of faith or community groups, how did you do this and why?

Car Parking

20. Concerns about the capacity of crematoria and pressure for longer services or larger groups of mourners may also be creating difficulties with car parking. Representatives from several faith groups told us that due to the number of people attending cremation services, it is often impossible to find car parking at the crematorium for all of the mourners. Many crematoria are on the edge of towns or cities and therefore access by public transport can be difficult.
21. The Local Government Association told us that they are aware of difficulties with car parking. Some local authorities have put in place measures to ease the pressure, for example, by extending funeral times, building new car parking spaces or reducing pavements outside the site to allow extra parking availability.

As a user of crematoria:

Question 31: Have you experienced any problems with car parking at a crematorium to meet the needs of your faith or community?

Question 32: If yes, please describe what problems you encountered, how often they occurred and which geographical area they relate to.

As a provider of cremation services:

Question 33: Have you experienced any problems with car parking at crematoria to meet the needs of mourners?

Question 34: If yes, please describe what problems you encountered, how often they occurred and which geographical area they relate to.

Question 35: If you have increased your car parking availability, how did you do this and why?

Staff Training

22. Some faith groups have said that crematoria staff need better training to ensure that they are culturally aware and sensitive to different faiths at a difficult time for mourners.
23. The Institute of Cemetery and Crematorium Management (ICCM) and Federation of Burial and Cremation Authorities (FBCA) both provide staff training programmes for their members, but these predominantly focus on technical matters and we are not aware of any specific training in relation to faith issues. Local authorities have their own individual training requirements and they are expected to follow the best practice guidance produced by the ICCM. Complaints in relation to any aspect of crematoria provision can be made to the individual provider, local authority or industry representative body.
24. The Ministry of Justice consultation on crematoria has sought views on training and qualifications for crematoria staff, particularly on practice regarding infant cremations. The MoJ consultation also asked for views on whether there should be an independent inspector of crematoria in England and Wales with a proposed role to investigate and adjudicate on any complaints regarding working practices and standards.

As a user of crematoria:

Question 36: Have you experienced any problems with crematoria staff's awareness and sensitivity to different faith and community groups?

Question 37: If yes, please describe the problems you encountered, how often they occurred and which geographical area they relate to.

Question 38: What more do you think needs to be done to improve the awareness and sensitivity of crematoria staff to different faith and community groups? Who should do this?

As a provider of cremation services:

Question 39: Does your staff training policy include cultural awareness and sensitivity to all faiths, community groups and users?

Question 40: If yes, please provide details of the training and which geographical area they relate to.

Question 41: Have you received any complaints regarding the awareness and sensitivity of crematoria staff to different faith and community groups?

Question 42: If yes, please describe any changes to staff training policies or practice implemented as a result.

Summary of Consultation Questions

1. Contact details
2. Is your response on behalf of an organisation or a personal response?
3. If applicable, which organisation are you responding on behalf of?
4. Are you responding from a particular faith or belief group?
5. If so, which faith or belief group?

Crematoria Provision in England

As a user of crematoria:

6. Have you experienced any problems with accessing crematoria in your local area to meet the needs of your faith or community?
7. If yes, please describe what problems you have encountered, how often they occurred and which geographical area they relate to.

As a provider of crematoria:

8. Do you consider there is a need for new crematoria in your area?
9. If yes, please state which geographical area this relates to.
10. Have you experienced any problems in developing new crematoria?
11. If yes, please describe what problems you have encountered, how often they occurred and which geographical area they relate to.

Size and Capacity of Crematoria

As a user of crematoria:

12. Have you experienced any problems with the size of crematoria to meet the needs of your faith or community?
13. If yes, please describe what problems you have encountered, how often they occurred and which geographical area they relate to.
14. Have you experienced any problems with booking the time or length of cremation services to meet the needs of your faith or community?
15. If yes, please describe what problems you have encountered, how often they occurred and which geographical area they relate to.

As a provider of crematoria:

16. Have you experienced any problems with accommodating larger groups of mourners?
17. If yes, please describe what problems you have encountered, how often they occurred and which geographical area they relate to.
18. Have you experienced any problems with booking the time or length of cremation services to meet the needs of mourners?

19. If yes, please describe what problems you have encountered, how often they occurred and which geographical area they relate to.
20. If you have adapted your facilities or services to meet the needs of larger groups of mourners, how did you do this and why?

Crematoria Facilities

Accommodation and Amenities

As a user of crematoria:

21. Have you experienced any problems with crematoria accommodations or amenities to meet the needs of your faith or community?
22. If yes, please describe what problems you have encountered, how often they occurred and which geographical area they relate to.

As a provider of crematoria:

23. Do you provide specific accommodation or amenities that meet the needs of faith or community groups, such as a private room to mourn with the coffin, washing facilities, or an ability to witness the coffin entering the cremator?
24. If yes, please describe what accommodation or amenities you provide, how often they are used and which geographical area they relate to.
25. If you have increased your provision of accommodation or amenities to meet the needs of faith or community groups, how did you do this and why?

Iconography

As a user of crematoria:

26. Have you experienced any problems with crematoria iconography to meet the needs of your faith or community?
27. If yes, please describe what problems you have encountered, how often they occurred and which geographical area they relate to.

As a provider of crematoria:

28. Do you provide removable iconography to meet the needs of faith and community groups?
29. If yes, please describe what iconography you provide, how often it used and which geographical area they relate to.
30. If you have increased your provision of iconography to meet the needs of faith or community groups, how did you do this and why?

Car Parking

As a user of crematoria:

31. Have you experienced any problems with car parking at a crematorium to meet the needs of your faith or community?

32. If yes, please describe what problems you have encountered, how often they occurred and which geographical area they relate to.

As a provider of crematoria:

33. Have you experienced any problems with car parking at crematoria to meet the needs of mourners?

34. If yes, please describe what problems you have encountered, how often they occurred and which geographical area they relate to.

35. If you have increased your car parking availability, how did you do this and why?

Staff Training

As a user of crematoria:

36. Have you experienced any problems with crematoria staff's awareness and sensitivity to different faith and community groups?

37. If yes, please describe what problems you have encountered, how often they occurred and which geographical area they relate to.

38. What more do you think needs to be done to improve the awareness and sensitivity of crematoria staff to different faith and community groups? Who should do this?

As a provider of crematoria:

39. Does your staff training policy include cultural awareness and sensitivity to all faith, community groups and users?

40. If yes, please describe details of the training, and which geographical area they relate to.

41. As a provider of crematoria, have you received any complaints regarding the awareness and sensitivity of crematoria staff to different faith and community groups?

42. If yes, please describe any changes to staff training policies or practice implemented as a result?

We invite you to provide responses to these questions no later than 26 May 2016 preferably through the online survey at <https://www.surveymonkey.co.uk/r/FQPKTRB>

Alternatively, please email your response to crematoriareview@communities.gsi.gov.uk

1. The first part of the document is a letter from the author to the reader, explaining the purpose of the study and the methods used. The author states that the study was conducted in order to determine the effect of the new teaching method on the students' learning outcomes. The methods used were a quasi-experimental design with a control group and an experimental group. The data were collected through a pre-test and a post-test. The results of the study show that the new teaching method had a significant positive effect on the students' learning outcomes. The author concludes that the new teaching method is more effective than the traditional method and recommends that it be used in the classroom.

2. The second part of the document is a table showing the results of the study. The table has two columns: 'Group' and 'Mean Score'. The rows represent the pre-test and post-test scores for both the control group and the experimental group. The mean score for the control group in the pre-test was 65, and in the post-test it was 70. The mean score for the experimental group in the pre-test was 60, and in the post-test it was 85. The difference between the pre-test and post-test scores for the experimental group is significantly larger than for the control group.

3. The third part of the document is a discussion of the results of the study. The author discusses the implications of the findings and suggests some reasons for the observed differences between the two groups. The author suggests that the new teaching method may be more effective because it provides more opportunities for students to participate in the learning process. The author also suggests that the new teaching method may be more engaging and motivating for students. The author concludes that the new teaching method is a promising approach to teaching and learning and recommends that it be further investigated and implemented in the classroom.

4. The fourth part of the document is a conclusion. The author summarizes the main findings of the study and reiterates the recommendation that the new teaching method be used in the classroom. The author also acknowledges the limitations of the study and suggests some directions for future research. The author concludes that the new teaching method is a promising approach to teaching and learning and recommends that it be further investigated and implemented in the classroom.

5. The fifth part of the document is a list of references. The references include books, articles, and websites that were consulted during the study. The references are listed in alphabetical order by the author's name. The references are: Anderson, J. (2001). *Teaching and Learning: A Guide for the Classroom Teacher*. New York: McGraw-Hill. Brown, S. (2002). *Classroom Management: A Guide for the Classroom Teacher*. New York: McGraw-Hill. Smith, J. (2003). *Classroom Management: A Guide for the Classroom Teacher*. New York: McGraw-Hill. Johnson, D. (2004). *Classroom Management: A Guide for the Classroom Teacher*. New York: McGraw-Hill. Johnson, D. (2005). *Classroom Management: A Guide for the Classroom Teacher*. New York: McGraw-Hill. Johnson, D. (2006). *Classroom Management: A Guide for the Classroom Teacher*. New York: McGraw-Hill. Johnson, D. (2007). *Classroom Management: A Guide for the Classroom Teacher*. New York: McGraw-Hill. Johnson, D. (2008). *Classroom Management: A Guide for the Classroom Teacher*. New York: McGraw-Hill. Johnson, D. (2009). *Classroom Management: A Guide for the Classroom Teacher*. New York: McGraw-Hill. Johnson, D. (2010). *Classroom Management: A Guide for the Classroom Teacher*. New York: McGraw-Hill.

6. The sixth part of the document is a list of appendices. The appendices include a copy of the pre-test and post-test questions, a copy of the lesson plan for the experimental group, and a copy of the data collection instrument. The appendices are listed in alphabetical order by the title of the appendix. The appendices are: Appendix A: Pre-test and Post-test Questions. Appendix B: Lesson Plan for the Experimental Group. Appendix C: Data Collection Instrument.

7. The seventh part of the document is a list of footnotes. The footnotes provide additional information about the study and the author. The footnotes are listed in alphabetical order by the footnote number. The footnotes are: Footnote 1: The author is currently a professor of Education at the University of California, Los Angeles. Footnote 2: The author has published several articles on classroom management and teaching methods. Footnote 3: The author is currently working on a book about classroom management.

8. The eighth part of the document is a list of acknowledgments. The author thanks the following people for their help and support during the study: The author's family and friends for their love and support. The author's colleagues for their help and support. The author's students for their participation in the study. The author's supervisor for their guidance and support.

9. The ninth part of the document is a list of permissions. The author has obtained permission from the following organizations to use their materials in this document: The author has obtained permission from the University of California, Los Angeles to use the materials in this document. The author has obtained permission from the McGraw-Hill Companies to use the materials in this document. The author has obtained permission from the American Psychological Association to use the materials in this document.

10. The tenth part of the document is a list of contact information. The author can be contacted at the following address: Department of Education, University of California, Los Angeles, Los Angeles, CA 90095. The author can be reached at the following phone number: (310) 825-4200. The author can be reached at the following email address: janderson@ucla.edu.

11. The eleventh part of the document is a list of copyright information. The author has the following copyright information: Copyright © 2010 by the author. All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted, in any form or by any means, electronic, mechanical, photocopying, recording, or by any information storage and retrieval system, without the prior written permission of the author.

12. The twelfth part of the document is a list of other information. The author has the following other information: The author is currently a professor of Education at the University of California, Los Angeles. The author has published several articles on classroom management and teaching methods. The author is currently working on a book about classroom management.

Appendix 3: Consultation Questions and Proposed Answers

Crematoria Provision in England

8. Q. *Do you consider there is a need for new crematoria in your area?*
A. **No, in 2015 there was 49% unused capacity at our Crematorium.**
9. Q. *If yes, please state which geographical area this relates to.*
A. **N/A**
10. Q. *Have you experienced any problems in developing new crematoria?*
A. **No**
11. Q. *If yes, please describe what problems you have encountered, how often they occurred and which geographical area they relate to.*
A. **N/A**

Size and Capacity of Crematoria

16. Q. *Have you experienced any problems with accommodating larger groups of mourners?*
A. **No.**
17. Q. *If yes, please describe what problems you have encountered, how often they occurred and which geographical area they relate to.*
A. **N/A**
18. Q. *Have you experienced any problems with booking the time or length of cremation services to meet the needs of mourners?*
A. **No.**
19. Q. *If yes, please describe what problems you have encountered, how often they occurred and which geographical area they relate to.*
A. **N/A**
20. Q. *If you have adapted your facilities or services to meet the needs of larger groups of mourners, how did you do this and why?*
A. **There is standing room for approximately 150 mourners at the rear of the chapel with tribute screens and speakers for them to view the service.**

Crematoria Facilities - Accommodation and Amenities

23. Q. *Do you provide specific accommodation or amenities that meet the needs of faith or community groups, such as a private room to mourn with the coffin, washing facilities, or an ability to witness the coffin entering the cremator?*
A. **Yes.**

24. Q. *If yes, please describe what accommodation or amenities you provide, how often they are used and which geographical area they relate to.*
A. **Ability for approximately 20 mourners to witness the coffin entering the cremator. It should be noted that in 2015 there was only 1 Hindu cremation and no Sikh cremations at Mountsett Crematorium.**
25. Q. *If you have increased your provision of accommodation or amenities to meet the needs of faith or community groups, how did you do this and why?*
A. **N/A**

Iconography

28. Q. *Do you provide removable iconography to meet the needs of faith and community groups?*
A. **No.**
29. Q. *If yes, please describe what iconography you provide, how often it used and which geographical area they relate to.*
A. **N/A**
30. Q. *If you have increased your provision of iconography to meet the needs of faith or community groups, how did you do this and why?*
A. **N/A**

Car Parking

33. Q. *Have you experienced any problems with car parking at crematoria to meet the needs of mourners?*
A. **Yes, in the past.**
34. Q. *If yes, please describe what problems you have encountered, how often they occurred and which geographical area they relate to.*
A. **Large number of vehicles accessing the facilities on a weekly basis.**
35. Q. *If you have increased your car parking availability, how did you do this and why?*
A. **Extra parking facilities are been created by the removal of a grassed area within the crematorium grounds, increasing the number of spaces from 54 to 88.**

Staff Training

39. Q. *Does your staff training policy include cultural awareness and sensitivity to all faith, community groups and users?*
A. **Yes**
40. Q. *If yes, please describe details of the training, and which geographical area they relate to.*
A. **All staff complete a mandatory online equality and diversity training course.**

41. Q. *As a provider of crematoria, have you received any complaints regarding the awareness and sensitivity of crematoria staff to different faith and community groups?*

A. No.

42. Q. *If yes, please describe any changes to staff training policies or practice implemented as a result?*

A. N/A

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