

DURHAM COUNTY COUNCIL

CENTRAL DURHAM CREMATORIUM JOINT COMMITTEE

At a Meeting of **Central Durham Crematorium Joint Committee** held in **Council Chamber, County Hall, Durham** on **Wednesday 27 April 2016** at **2.00 pm**

Present:

Councillor JV Graham (Chairman)

Durham County Council:

Councillors A Bonner, J Chaplow, N Foster, B Kellett, B Moir, M Plews (Vice-Chairman) and K Thompson

Spennymoor Town Council:

Town Councillors P Lawton

1 Apologies for Absence

Apologies for absence were received from D Bell, P Conway, K Corrigan, M Simmons and D Stoker.

2 Minutes

The minutes of the meeting held 27 January 2016 were agreed as a correct record and signed and initialled by the Chairman.

3 Declarations of Interest

There were no Declarations of Interest.

4 Quarterly Performance and Operational Report

The Bereavement Services Manager, Graham Harrison asked Members to note the performance figures from January 2016 to March 2016 and the comparison to the same period for 2015, highlighting that there was a net decrease of 18 cremations. It was explained that Funeral Directors had noted similar reductions, with the death rate having been lower over the mild winter period. It was noted there was a total of 665 for the three month period with the January to March 2016 profile breakdown showing 199 from Durham, 27 from Spennymoor and 439 from outside of the area. Councillors were asked to note that the figure for the total number of cremations to 31 March 2016 was 2,247, compared to a prudent budget assumption of 2,120 cremations, representing an over-achievement in cremation fee income of £73,770.

The Bereavement Services Manager noted the performance over the previous five financial years and asked Members to note the number of memorials sold in comparison to the same period the previous year, with sales being £4,806 less. It was explained that this may be due to ongoing financial difficulties faced by many residents in County Durham as a result of weak economic conditions, the impact of Welfare Reform and Government austerity measures.

The Joint Committee noted an issue in respect of the vacant Crematorium Operative post, and noted advertisements had been placed internally at both Durham County Council and Spennymoor Town Council and then externally. It was explained that as there had been no suitable candidate it was recommended that an external advertisement be made for a Trainee position.

Councillors noted the usual arrangements had been made for the Bereavement Services Manager to attend the Joint Conference of the Federation of Burial and Cremation Authorities and Cremation Society of Great Britain, to be held at Stratford-upon-Avon from Monday 4 to Wednesday 6 July 2016. It was noted on this occasion the Bereavement Services Manager would be accompanied by the current Vice-Chairman, Councillor M Plews as the Chairman, Councillor JV Graham was unable to attend.

The Bereavement Services Manager informed Members that the Recycling of Metals Scheme had generated a sum of £4,444 for The British Heart Foundation. The Bereavement Services Manager noted that arrangements were being made in respect of the cheque being presented by the Chairman and Vice-Chairman of the Joint Committee to the charity.

The Bereavement Services Manager referred Members to report setting out the update on Crematorium Improvement Works. It was added that the last stage of the Phase 3 works, the replacement of canopies, had commenced on 2 April 2016 and had an estimated completion date of 8 August 2016. Members were reminded of the arrangements in place in terms of the Crematorium being closed every Monday during this period to ensure works are completed timely, and that Funeral Directors were happy to work alongside the Crematorium in this respect.

Resolved:

- (i) That the current performance of the Crematorium be noted.
- (ii) That an advertisement be placed for a Trainee position at the Crematorium, as there had been no suitable candidates for the vacant Crematorium Operative post.
- (iii) That the attendance at the Burial and Cremation Conference be noted.
- (iv) That the distribution of recycling income to the respective charity be noted.
- (v) That the progress of the Phase 3 canopy replacement works be noted.

5 Financial Monitoring Report - Provisional Outturn as at 31 March 2016

The Principal Accountant, Ed Thompson referred Members to the Financial Monitoring Report, with the provisional outturn as at 31 March 2016 (for copy see file of minutes).

The Joint Committee noted that the updated projected revenue outturn was showing a surplus, of £762,878 against a budgeted surplus of £556,608. It was noted that the major variances were set out within the report. Members noted that the most significant variance was due to a successful appeal by Durham County Council's rating agents which had resulted in a refund of business rates totalling £129,191.

Members noted that in terms of the capital programme, this was reported as being £279,890 under budget; however, this was due to delays in the Phase 3 canopy replacement works and therefore would be completed early within the 2016/17 budget period.

It was explained that contributions from earmarked reserves were forecast as £424,660 less than originally budgeted, mainly due to the delay in the canopy replacement works, business rates refund and increased number of cremations compared to the budget. The Joint Committee noted that, in line with the policy to maintain a general reserve of 30% of the income budget, a transfer from the General Reserve of £11,295 had been required. Members noted a projected total reserve of £1,424,371 at the year-end, giving a strong financial position.

Resolved:

That the April 2015 to March 2016 Revenue Spend Financial Monitoring Report and associated Provision Outturn position at 31 March 2016 be noted.

6 Risk Register Update 2016/17

The Principal Accountant asked Members to note the Risk Register Update 2016/17 report, the Joint Committee considering updates on a 6 monthly basis. Members recalled that the report set out Strategic Risks and Operational Risks with risks regularly reviewed by the DCC Risk Management Team and the Bereavement Services Manager.

It was noted that overall the risks identified were of low net scores; however, the risk in terms of the replacement canopy works had been added to the register, with details set out at Appendix 5 to the report.

Resolved:

- (i) That the Members of the Central Durham Crematorium Joint Committee note the content of the report and the updated position following the March review.

- (ii) That the Risk Registers are kept up-to-date and continue to be reviewed by the Joint Committee on a half yearly basis, the next one to be completed in September 2016.

7 Internal Audit Charter

The Chairman introduced the Audit and Fraud Manager, Stephen Carter who was in attendance to speak to Members as regards an update to the Internal Audit Charter (for copy see file of minutes).

The Audit and Fraud Manager reminded the Joint Committee that the Internal Audit Charter had last been considered at its meeting held 22 April 2015 and had been updated at that time to reflect the changes in Public Sector Internal Audit Standards and working standards and guidance updating proper practices underpinning the Accounts and Audit Regulations (England) 2011. It was explained that the Charter, in its current form, contained minor revisions in terms of post titles and one revision relating to arrangements for holding an exit meeting following a review and preparation of a Draft Report, as set out in Paragraph 43 of the Charter attached at Appendix 2 to the report.

Resolved:

That the Members of the Central Durham Crematorium Joint Committee approve the revised Internal Audit Charter.

8 Annual Internal Audit Report 2015/16

The Audit and Fraud Manager referred Members to the Annual Internal Audit Report 2015/16 (for copy see file of minutes).

The Audit and Fraud Manager thanked Members for the opportunity to present the report on behalf of the Chief Internal Auditor and Corporate Fraud Manager and reminded the Joint Committee that the Annual Internal Audit Report fulfilled the requirements of Public Sector Internal Audit Standards and CIPFA Local Government Application note for the Chief Internal Auditor and Corporate Fraud Manager to deliver an annual audit opinion.

Members were informed that the report looked at the Joint Committee's systems of governance, risk management and internal control and that, from the work undertaken, the Chief Internal Auditor and Corporate Fraud Manager was able to provide a "Substantial" overall assurance opinion of the adequacy and effectiveness of internal control operating across the Joint Committee in 2015/16. Members were reminded that "Substantial" was now the highest level of assurance rating.

The Joint Committee noted that an external assessment must be conducted at least once every five years in terms of the Public Sector Internal Audit Standards and accordingly this would be carried out by the Audit Manager from Newcastle City Council in April 2016, to be reported to the County Council's Audit committee in June 2016.

The Audit and Fraud Manager noted that the appendices to the report set out the work undertaken by Internal Audit and highlighted strengths and weaknesses, setting out a few minor issues which were being addressed by the Bereavement Services Manager, including ongoing investigations as regards the BACAS system interfacing with the accounting system SAGE.

Resolved:

That the content of the Annual Internal Audit Report and the overall "Substantial" opinion on the adequacy and effectiveness of the Joint Committee's control environment for 2015/16 be noted.

9 DCLG Review of Crematoria Provision and Facilities

The Bereavement Services Manager referred Members to a report relating to a Department for Communities and Local Government (DCLG) Review of Crematoria Provision and Facilities (for copy see file of minutes).

The Joint Committee learned that the DCLG were consulting in terms of crematorium provision and facilities, contacting crematoria providers, Local Authorities, Faith Groups and that the consultation would run from 16 March to 26 May 2016. Members were referred to Appendix 2 of the report which set out the questions put by the DCLG and the draft responses to 22 of those questions, those specific to providers of crematoria as set out at Appendix 3. Councillors noted responses included information in terms of capacity, the different religious groups that had used the facility, and issues such as the ability to change the iconography within the crematorium and the ability to accommodate small groups of mourners to witness committal of the coffin. It was also noted that all staff followed the County Council's policies and procedures, including an Equality and Diversity Policy.

Resolved:

- (i) That the Members of the Central Durham Crematorium Joint Committee note the DCLG Review of Crematoria Provision and Facilities.
- (ii) That the Members of the Central Durham Crematorium Joint Committee note the responses to the consultation questions as set out at Appendix 3 to the report.