
 <p><b>Stevenage</b> BOROUGH COUNCIL</p>	<p><b>The Stevenage &amp; Uttlesford Audit Partnership</b></p> <p><b>Internal Audit Report – Stevenage Borough Council</b></p> <p><b>Cemeteries 2005-06</b></p>	 <p>UTTLESFORD DISTRICT COUNCIL <i>It's Our Community</i></p>
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**To:** **John Crawley – Street Scene and Open Spaces Manager**

**For information:** **Marc Whitfield – Head of Engineering**  
**Pauline Coletta - Head Of Finance**  
**Julia Knight – Parks & Amenities Manager**  
**Keith Robinson – Cemeteries and Amenities Officer**

**1. Introduction**

An audit of Cemeteries has been carried out as part of the 2005/06 audit plan. Detailed tests have been carried out on the systems of control and the management of risk within these areas.

**2. Findings and recommendations**

The detailed findings and recommendations are set out in Appendix A. A management action plan is also attached as Appendix B for your completion and return **by 21<sup>st</sup> February 2006**. An electronic version can be e-mailed to you if you require. A satisfaction survey has been sent to the Parks and Amenities Manager for completion.

**3. Conclusions**

The main aims of the Cemeteries service are being achieved. We have identified some areas of risk that could be reduced by implementing the recommendations contained in the report appendix. These recommendations cover a range of issues including staff training, health and safety risk assessments and fees charged.

S H Martin  
Audit Partnership Manager  
January 2006

## CEMETERIES 2005-06

### 1.1 AREAS COVERED DURING THE AUDIT

At the start of this audit we identified a number of **possible** risks that may prevent related service objectives being met. The key areas of possible risk identified at the planning stage of the audit were as follows:

- a) Burials are not planned and prepared for accurately and timely;
- b) Maintenance of the cemetery grounds and facilities are not up to standard;
- c) Insufficient qualified/trained staff are available to maintain the service;
- d) The Health and Safety of all persons working at and visiting the cemeteries is not considered;
- e) There is no Strategy, Service Plan, Objectives or Policy in place for Cemeteries, specifically the future provision of burial grounds;
- f) Levying and approval of fees and charges and timely receipting of income is incomplete;
- g) Records are not maintained accurately in accordance with legislation.
- h) Security of records, personal information is not maintained in accordance with the Data Protection Act 1998;
- i) Inaccurate and insufficient advice is provided to the public.

The methodology stated in the terms of reference document was used to establish and test the controls that management have in place for mitigating or reducing the above risks to an acceptable level.

### 1.2 OVERALL AUDIT OPINION

**The main aims of the Cemeteries service are being achieved. Key controls exist and are applied consistently and effectively. We have identified some areas of risk that could be reduced by implementing the recommendations contained in this report.**

### 1.3 PREVIOUS RECOMMENDATIONS

An audit of Cemeteries has not been carried out recently; therefore this audit did not review progress on previously made recommendations.

#### 2005/06 AUDIT

### 1.4 CURRENT RECOMMENDATIONS

#### Operational - Service provision

- 1.4.1 The controls in place to mitigate the risks of burials not being planned and prepared for accurately and on time were found to be satisfactory. To mitigate the risk of the of the cemetery grounds and facilities not being up to standard the maintenance is contracted out to the Council's Grounds Maintenance Team based at the London Road Depot. The Cemeteries

and Amenities Officer is responsible for monitoring their work and requesting any additional works as necessary. Audit testing revealed the cemetery grounds and facilities to be in a satisfactory condition.

#### **People - Absence of key staff**

- 1.4.2 The risk of insufficient qualified/trained staff being available to maintain the service remains. If the Cemeteries and Amenities Officer and the Assistant were both absent then the service could be maintained but not as efficiently. A Landscape & Amenities administration officer has had some basic training in procedures. However, she is not yet familiar enough with procedures to cover the absence of both cemetery officers. Also, some of the procedures and systems are not documented or require updating.
- a. **We therefore recommend** that a third person be trained to be familiar with the Cemetery procedures so that cover can be provided in the unplanned absence of both officers.
  - b. **We also recommend** that 'What if' procedures be documented, so that all staff are aware of what should or could be done in the event of some procedural breakdown. i.e. burial certificate not presented or grave too small for coffin.
  - c. **We also recommend** that in the absence of an operating manual for the cemetery database that the procedures should be documented.

#### **People - Health & Safety**

- 1.4.3 The Health and Safety of all persons working at and visiting the cemeteries has been considered with risk assessments being completed at both Cemeteries. The assessment for Almond Lane Cemetery Office, Toilets and BOR Shelter on file was not completed. The risk assessments for lone working, site development and Weston road office, chapel and kitchen were not complete with details of last review and name of person who completed it.
- a. **We recommend** that the assessment for Almond Lane Cemetery Office, Toilets and BOR Shelter be completed
  - b. **We recommend** that all risk assessments be completed with the date of review and the name of the person who completed it.

#### **Strategic - Future cemetery provision**

- 1.4.4 The strategy in place for cemeteries, specifically the future provision of burial grounds was reviewed and found to be satisfactory. The current cemetery provision is considered sufficient to approx. 2011 [as per a report written by Leisure & the Environment for SBC – April 2001]. There are ongoing arrangements and planning for the purchase and development of land adjacent to Weston Road cemetery, which has been reserved as an extension and is 1.65 hectares in area. This extension is expected to satisfy the Borough's burial requirements from 2010 until 2022.
- It should be noted that this does not make any allowance for the need for burials arising from the proposed Stevenage West Development. The proposals for this development, which could commence before the year 2010, include 4 hectares of land for cemetery purposes.

#### **Financial – Fees and charges**

- 1.4.5 There are satisfactory controls in place to mitigate the risk of the levying and approval of fees and charges and timely receipting of income being incomplete. Audit testing revealed that on occasions the incorrect charge had been invoiced. This was partly due to error and partly due to extenuating circumstances.
- a. **We recommend** that staff be reminded to take care when quoting fees and charges to all customers, particularly non-residents who should be charged double.

- b. We also recommend** that any new charges that are not standard should be agreed with the Parks & Amenities Manager pending addition to the cemetery fees list at annual review. i.e. set up a reduced rate for a double casket [ashes].

**Information – Records and advice**

- 1.4.6 Audit testing established that satisfactory records are maintained accurately in accordance with legislation. Also the security of records and personal information is maintained in accordance with the Data Protection Act 1998 providing secure storage and limited access.

There is a satisfactory provision of accurate and sufficient advice provided to the public via the cemetery offices, SBC publications, Internet and the customer service centre.

**Glenn Bayford**  
**January 2006**

**Management Action Plan For: - Cemeteries 2005-06**

Appendix / Para	Recommendation	Significance * Low ** Med *** High	Agreed / Not agreed	Officer Responsible	Officer Comments	Implementation date
<b>People – Loss of key Staff</b>						
1.4.2.a.	<b>We therefore recommend</b> that a third person be trained to be familiar with the Cemetery procedures so that cover can be provided in the unplanned absence of both officers.	**	Agreed	Julia Knight		31 <sup>st</sup> July 2006
1.4.2.b.	<b>We also recommend</b> that ‘What if’ procedures be documented, so that all staff are aware of what should or could be done in the event of some procedural breakdown. i.e. burial certificate not presented or grave too small for coffin.	*	Agreed	Keith Robinson		30 <sup>th</sup> Sept 2006
1.4.2.c.	<b>We also recommend</b> that in the absence of an operating manual for the cemetery database that the procedures should be documented.	*	Agreed	Keith Robinson		30 <sup>th</sup> Sept 2006
<b>People - Health &amp; Safety</b>						
1.4.3.a.	<b>We recommend</b> that the assessment for Almond Lane Cemetery Office, Toilets and BOR Shelter be completed	**	Agreed	Keith Robinson		31 <sup>st</sup> May 2006
1.4.3.b.	<b>We recommend</b> that all risk assessments be completed with the date of review and the name of the person who completed it.	**	Agreed	Keith Robinson		Ongoing



Financial – Fees & Charges						
1.4.5.a.	<b>We recommend</b> that staff be reminded to take care when quoting fees and charges to all customers, particularly non-residents who should be charged double.	**	Agreed	Keith Robinson		Ongoing
1.4.5.b.	<b>We also recommend</b> that any new charges that are not standard should be agreed with the Parks & Amenities Manager pending addition to the cemetery fees list at annual review. i.e. set up a reduced rate for a double casket [ashes].	*	Agreed	Julia Knight / Keith Robinson		Ongoing

Signed John Crawley (Street Scene and Open Spaces Manager) Date 3rd April 2006