

ARGYLL & BUTE COUNCIL

Internal Audit Section

INTERNAL AUDIT REPORT

CUSTOMER DEPARTMENT	DEVELOPMENT AND INFRASTRUCTURE SERVICES
AUDIT DESCRIPTION	RISK BASED AUDIT
AUDIT TITLE	CREMATORIUM
AUDIT DATE	AUGUST 2014

2014/2015



1. BACKGROUND

This report has been prepared as a result of the Internal Audit review of Crematoriums within Development and Infrastructure as part of the 2014/15 Internal Audit programme.

In the latter part of 2012 considerable public concern was expressed over the accuracy of information given to bereaved parents about the existence or non-existence and final resting place of the ashes of their babies who had been cremated. The circumstances which led to this are in relation to historical practices at the local authority-run Mortonhall Crematorium in Edinburgh. The subsequent media coverage led to over 250 families registering enquiries with that Investigation seeking to establish whether ashes had been recovered from the cremation of their babies. The publicity also led to similar, though less numerous, enquiries being made of other Cremation Authorities, including Glasgow City Council, Aberdeen City Council, Fife Council and Falkirk Council. A core concern was that in a number of cases in which parents had been told that, following the cremation of their babies, there had been or would be no ashes, there were in fact instances in which ashes had been buried or scattered at a part of the crematorium that might or might not be readily identifiable. A number of findings and recommendations have now been published and it is deemed appropriate to review the position in relation to our service provision.

Argyll and Bute Council operates one Crematorium, located at Cardross, Helensburgh. Four Staff are directly employed, with Net operating costs of £169,000.

2. AUDIT SCOPE AND OBJECTIVES

The main objectives of the audit are:

- To review current policies, guidance and practice in relation to the handling of all recoverable remains. (< 1 Year old)
- To review current policies, guidance and practice in relation to the handling of all recoverable remains. (General Population)
- To ascertain whether parents and other bereaved relatives receive clear and consistent advice and information about the disposal of such remains and have their wishes adhered to; and that any such remains are treated sensitively and compassionately.
- To review the report published by Lord Bonomy taking cognisance of recommendations where relevant.

- To review administrative protocols including cash handling, billing and invoicing, record keeping, security and storage of records.

3. RISKS IDENTIFIED

- SRR: Reputation. Trust and Integrity of the Council is undermined leading to diminishing reputation resulting in negative external scrutiny.
- SRR: Council fails to maintain its general reputation with residents, the Community and the wider Local Government Community.
- Policies and Protocols are not clearly defined leading to potential non-compliance with any legislative requirement.

4. AUDIT OPINION

The level of assurance given for this report is substantial.

Level of Assurance	Reason for the level of Assurance given
High	Internal Control, Governance and the Management of Risk are at a high standard with only marginal elements of residual risk, which are either being accepted or dealt with.
Substantial	Internal Control, Governance and the Management of Risk have displayed a mixture of little residual risk, but other elements of residual risk that are slightly above an acceptable level and need to be addressed within a reasonable timescale.
Limited	Internal Control, Governance and the Management of Risk are displaying a general trend of unacceptable residual risk and weaknesses must be addressed within a reasonable timescale, with management allocating appropriate resource to the issues.
Very Limited	Internal Control, Governance and the Management of Risk are displaying key weaknesses and extensive residual risk above an acceptable level which must be addressed urgently, with management allocating appropriate resource to the issues.

This framework for internal audit ratings has been developed and agreed with Council management for prioritising internal audit findings according to their relative significance depending on their impact to the process. The individual internal audit findings contained in this report have been discussed and rated with management.

A system of grading audit findings, which have resulted in an action, has been adopted in order that the significance of the findings can be ascertained. Each finding is classified as High, Medium or Low. The definitions of each classification are set out below:-

High - major observations on high level controls and other important internal controls. Significant matters relating to factors critical to the success of the objectives of the system. The weakness may therefore give rise to loss or error;

Medium - observations on less important internal controls, improvements to the efficiency and effectiveness of controls which will assist in meeting the objectives of the system and items which could be significant in the future. The weakness is not necessarily great, but the risk of error would be significantly reduced if it were rectified;

Low - minor recommendations to improve the efficiency and effectiveness of controls, one-off items subsequently corrected. The weakness does not appear to affect the ability of the system to meet its objectives in any significant way.

5. FINDINGS

The following findings were generated by the audit:

Policies & Procedures

- A policy is in place whereby ashes (if exist) resulting from the cremation process are actively recovered in all cases.
- In the last 22 years, there have been 14 cremations of non-viable fetuses with ashes recovered in all but three instances. Ashes were recovered from all 16 stillborn babies and 10 babies of less than one year old from the same period.
- In these 3 instances, parents had been notified that there would be no identifiable remains resulting from the cremation. Parents also signed disclaimers confirming this.
- Parents and /or bereaved relatives receive consistent advice in regards to likelihood of recovery of ashes and alternative options available.

- Only 20% of relatives choose to have their loved ones ashes scattered within the grounds of Cardross Crematorium, however, the Strewing of ashes policy does not fully explain that the interment process is not individual and that more than one canister of ashes can be interred at one time.
- Cremation does not take place where cause of death is unascertained, however, changes to be imposed by the Scottish government on 01 April 2015 indicate that an independent medical referee is no longer required, this is a cause for concern with management.
- Walk through testing of operating practices provided evidence of a clear and methodical approach with sign off and identification checks in place.
- Documentation was complete and record cards kept with the deceased/remains at each stage of the process.
- Record cards are marked “OK” to proceed with cremation, however there is no authorisation field for completion.
- All staff are aware of their responsibilities for each of their respective duties within the process.
- Files are sequentially numbered and securely retained in fireproof cabinets.
- Ashes are clearly labelled and stored on a table for collection, however, due to the open nature of the storage there is a risk that the containers could be damaged and ashes spilled.
- Where ashes are to be interred these are retained for an extended period prior to interment in case applicant has a change of mind.
- There is limited storage for bodies, however, when the current cremator is replaced in the near future, the tender will include a cold storage unit. Should there be an abnormally busy period such as a pandemic incident, business continuity/emergency planning would ensure an external storage facility is secured.
- There is a maintenance contract in place to ensure prompt repair should the apparatus breakdown.
- A new policy has been drawn up to cover both burial and cremation and was found to cover all relevant areas of the service, however, a service manual detailing procedures for all aspects of the service has yet to be completed.

Lord Bonomy's Report

- All ashes produced following the cremation process are in line with the definition of “all that is left in the cremator at the end of the cremation process and following the removal of any metal”. (2.4)
- Practices at Cardross Crematorium enabled ashes to be recovered in all pre one year old cremations with the exception of 3 non-viable foetuses. (2.6)
- Infant trays are used to aid the recovery of ashes, however, there have been some instances where the casket has been too big to fit in the tray, therefore, arrangements have been made to purchase bigger trays. (2.7)
- The cremation process demonstrates commitment to sensitive treatment of babies and needs of parents and families, by following Institute of Cemetery & Crematorium Management (ICCM) policy entitled “The Sensitive Disposal of Foetal Remains” and the Federation of Burial and Cremation Authority’s (FBCA) “Code of Cremation Practice”.(2.11)
- Form A was used in all applications; there has been no shared cremations of non-viable foetuses, babies nor infants to date. (2.14)
- For two of the three non-viable foetuses that produced no ashes, the hospital forms requesting cremation had clear message stating that “there will be no identifiable remains resulting from the cremation”; on the other infant application form a hand written note from hospital stated that there may be no remains from cremation. All of these forms were signed by parents. Newer forms all state that there may be no remains.
- Application forms are consistently used and meet government requirements and are in line with the new Scottish Government process, new forms are being prepared for implementation on 1 April 2015. (2.16-17)
- The application form requires the applicant to specify how ashes should be dealt with and by whom following the cremation. There is also a note stating that dispersal of cremated remains will take place a few days after the cremation, however, Internal Audit were advised that ashes are retained for longer than this in case the applicant changes their mind. (2.18 – 21)
- Application forms are required to be witnessed by independent party. (2.22)

- Applicant's relationship to deceased is declared on form A and scrutinised by crematorium staff (2.23 – 24)
- The lawn area location of where ashes are scattered/ buried or whether they are collected and by whom is recorded on a computerised system. (2.35)
- Register of cremations goes back to the first cremation that took place at Cardross Crematorium in 1961, this is in line with requirements of both the Scottish council on Archives and the recommendations on Lord Bonomy's report. The Scottish Council on Archives also requires that applications for a cremation, interment or monument erection be kept for 10 – 15 years, however Lord Bonomy's report requests this be for a minimum of 50 years. All forms of application, certificates and other official documents relating to a cremation are retained in fireproof cabinets for the last 25 years and older ones in boxed storage awaiting shredding, it has not been ascertained how far these go back. (2.39)
- Argyll and Bute Council are involved in benchmarking and sub-groups of the FBCA, however there is no attendance at working groups of the National Committee. Staff at Cardross Crematorium are updated via bulletins from the FBCA. (2.40, 2.56 – 2.62)
- Argyll and Bute Council does not issue a notice to applicant confirming location of ashes unless specifically requested nor of when they are collected. Book of memory forms are sent to the applicant approximately one month following cremation.(2.41)
- All staff hold a Certificate of Proficiency in the Practical and Ethical Operation of Cremation Equipment, with full regard for regulation currently in force and in accordance with the ethical standards prescribed within the federation's code of cremation practice. (2.46)
- Parents are informed at the undertaker stage that there may be no ashes and they should consider burial as an option. (2.48)
- Accurate information is expressed clearly and consistently with the undertaker at the time of arranging a funeral including in particular, information about the prospects of recovering ashes and option of burial. (2.53)
- Undertakers discuss plans for local memorials (book of remembrance, plaques and headstones) with parents and these are followed up by Crematorium one month later. (2.55)
- Crematorium staff are familiar with and are considering how to progress the many recommendations within the Lord Bonomy Report.

Administrative Protocols

- There is some ambiguity regarding whether the undertaker or the applicant is responsible for paying of invoices for crematoria services. Legal services has advised that where problems arise the responsible person would be assessed on individual basis depending on how the undertaker states relationship to client.
- Management has not explored the use of the Customer Service Centre to aid the administration of payments and enquiries (identifiers will need to be set-up to ensure accessibility of booking arrangements).
- There are no documented procedures in place regarding cash handling and billing processes.
- Cash and cheques are received and banked by crematorium staff. The details and amounts are also entered onto income sheets and input to the Cash Receipting System by clerical staff at Blairvadach resulting in some duplication of effort.
- The crematorium staff are not notified when a sundry debtor is paid at another location resulting in a delay in issuing title deeds.

Other observations

- There is no entry regarding Crematoria within the Service's Operational Risk Register.

6. CONCLUSION

This audit has provided a substantial level of assurance. There were a number of recommendations for improvement identified as part of the audit and these are set out in Appendix 1 and 2. There were one high and four medium recommendations set out in Appendix 1 which will be reported to the Audit Committee. There are 9 low recommendations which are not reported to the Audit Committee. Appendices 1 and 2 set out the action management have agreed to take as a result of the recommendations, the persons responsible for the action and the target date for completion of the action. Progress with implementation of actions will be monitored by Internal Audit and reported to management and the Audit Committee.

Thanks are due to the Crematorium staff and management for their co-operation and assistance during the Audit and the preparation of the report and action plan.

APPENDIX 1 ACTION PLAN

Findings	Risk Impact	Rating	Agreed Action	Responsible person agreed implementation date
1. Service Manual		High/ Medium or Low		
A service manual detailing procedures for all aspects of the service has yet to be completed.	A high quality service with a clear and consistent approach may not be provided by all staff.	Medium	Complete and issue service manual	Crematorium Superintendent and Service Officer – Grounds & Horticulture 31 October 2014
2. Scottish Government Changes		High/ Medium or Low		
Indications from the Scottish Government are that from April 2015 there will no longer be a requirement for a medical referee to authorise cremation. Final documentation has yet to be agreed between the FBCA and ICCM causing concern to crematorium staff.	Bodies may be cremated without appropriate authorisation.	Medium	Continue to monitor advice from Scottish Government, FBCA and ICCM. Argyll & Bute Council (ABC) procedures may need to be amended to take account of these changes. Outcome from national meetings in October 2014 and January 2015 will be monitored for	Crematorium Superintendent in consultation with Legal Services. 31 January 2015

			further guidance.	
3. Invoicing and Billing		High/ Medium or Low		
It is unclear as to whether the applicant or the undertaker is the customer of the Council.	Payment may not be made and the Council is unable to recover costs.	Medium	Initial meeting has taken place. A new protocol is being developed regarding debt recovery from funerals.	Streetscene Area Manager in consultation with Principal Accountant and Legal Services Manager - Commercial 31 March 2015
4. Cash Handling and Billing		High/ Medium or Low		
There are no procedures in place regarding cash handling and billing processes.	Invoices may not be issued in a timely manner and cash may be misappropriated.	Medium	Agree with support staff and strategic finance a cash handling and billing procedure and implement.	Crematorium Superintendent 31 October 2014
5. Operational Risk Register		High/ Medium or Low		
There is no entry in the Operational Risk Register in connection to Crematoria services.	Risks may not be addressed leading to failure in providing service.	High	Include Crematoria services in the Operational Risk register.	Streetscene Area Manager/Head of Roads and Amenity Services 31 November 2014

APPENDIX 2 ACTION PLAN

Findings	Risk Impact	Rating	Agreed Action	Responsible person agreed implementation date
6. Authorisation of Record Cards		High/ Medium or Low		
Record cards are marked "OK" to proceed with cremation, however there is no authorisation field for completion.	Deceased may be cremated without appropriate authorisation.	Low	Record cards to be amended to incorporate an authorisation field.	Crematorium Superintendent 31 November 2014
7. Storage of Remains		High/ Medium or Low		
Ashes are clearly labelled and stored on a large table for collection; however, there is no barrier to prevent accidental knock over and spillage.	Cremated remains of more than one person could be spilled and mixed resulting in disrespect and reputational damage.	Low	New container to be installed to separate individual containers containing ashes.	Crematorium Superintendent 30 September 2014
8. Storage of Bodies		High/ Medium or Low		
There is limited storage for bodies should there be an abnormally busy period or should the apparatus breakdown for an	Health and Safety regulations are not complied with.	Low	This will be further investigated on the installation of the new cremator, when the available space is	Crematorium Superintendent/ Streetscene Area Manager

extended period of time.			known. Additional storage capacity would only be in times of an epidemic, external facilities at hospitals and chapels of rest would provide the majority of storage. The service contract for the cremator has provided a fast and reliable service to date – there are small risks of this not continuing.	31 March 2016.
9. Infant Trays		High/ Medium or Low		
Infant trays are used to aid the recovery of ashes; however, there have been some instances where the casket has been too big to fit in the tray.	All remains may not be collected in the tray.	Low	In the process of sourcing a larger tray. This has become a problem with funeral directors offering families larger coffins.	Crematorium Superintendent 31 October 2014
10. Scattering of Ashes		High/ Medium or Low		
Families/relatives are not advised that	Misunderstanding of the process may intensify	Low	Letter being drafted to notify the applicant, this	Crematorium

scattering/interment is not individual as it is likely that the ashes of more than one deceased is scattered/interred at any one time.	parental upset leading to reputational damage.		will be incorporated with the literature, making families aware of the book of remembrance.	Superintendent 31 March 2015
11. Notice of Location/Collection of Ashes		High/ Medium or Low		
A notice is not sent to the applicant confirming that ashes have either been collected or scattered including where, when and by whom.	Confusion regarding final resting place of ashes leading to reputational damage.	Low	As per action 5 above letter is being drafted.	Crematorium Superintendent 31 March 2015
12. Customer Service Centre		High/ Medium or Low		
Management has not explored the use of the Customer Service Centre to aid the administration of payments and enquiries.	Best use may not be made of working time.	Low	Meeting to be arranged to explore.	Streetscene Area Manager and Crematorium Superintendent 31 December 2014

13. Duplicate Recording of Income		High/ Medium or Low		
There is some duplication of effort between Crematorium staff and office staff at Blairvadach regarding collection of income.	Best use may not be made of working time.	Low	Meeting to be held with local support staff with a view to minimising duplication by introducing new procedures.	Crematorium Superintendent 31 October 2014
14. Payment of Invoices		High/ Medium or Low		
The crematorium staff are not notified when a sundry debtor is paid at another location resulting in a delay in issuing title deeds.	Important documents may not be issued in a timely manner.	Low	Meeting to be held with support staff and strategic finance to put in place a control loop to notify crematorium staff when a sundry debtor is paid.	Crematorium Superintendent 31 October 2014

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