



Crematorium Review

INTERNAL AUDIT REPORT NUMBER 1-23

Corporate Assurance Manager

Internal Audit & Assurance Service

June 2023

1. INTRODUCTION

1.1 In accordance with the approved Internal Audit Plan, a review of the systems in operation in respect of the Crematorium and Cemeteries was undertaken to validate the effectiveness of the key controls to ensure adequate mitigation of relevant risks.

2. EXECUTIVE SUMMARY

Current Assurance level EXCELLENT

Direction of travel 

Previous Reviews Assurance levels

2019/2020 EXCELLENT

2018/2019 EXCELLENT

The assurance level awarded is in line with the following agreed definitions:

Assurance Level	Definition
Excellent	➤ No High / Medium risk issues have been identified during the review
Good	➤ No High risk issues have been identified during the review ➤ A maximum of 1 Medium risk issue has been identified during the review
Satisfactory	➤ A maximum of 1 High risk issue has been identified during the review ➤ A maximum of 3 Medium risk issues have been identified during the review
Unsatisfactory	➤ More than 1 High risk issue has been identified ➤ More than 3 Medium risk issues have been identified

Summary of Recommendations

To help management schedule their efforts to address the control weaknesses identified, Internal Audit risk assesses each recommendation and makes a judgement on the likelihood of the risk occurring and the potential impact if the risk was to occur. From that risk assessment, each control weakness has been given a priority rating of High, Medium or Low (Advisory).

These ratings provide managers with an indication of the importance of recommendations as perceived by Internal Audit; they do not form part of the risk management process; nor do they reflect the timeframe within which these recommendations can be addressed. These matters are still for management to determine

Comparison of Recommendations Made with Previous Reviews

	Current Review	2019/2020 Review	Implemented	2018/2019 Review	Implemented
High	0	0	N/A	0	N/A
Medium	0	0	N/A	0	N/A
Low (Advisory)	1	0	N/A	0	N/A
Total	1	0	N/A	0	N/A

3. SCOPE OF REVIEW

3.1 Cremations and interments are not supported by appropriate authorized documentation.

3.2 Bills raised are either incorrect or not raised promptly.

3.3 Income received is not correctly accounted for.

3.4 Fees charged are not in accordance with the approved list.

3.5 There is inadequate inventory control.

3.6 Action take in respect of S46 funerals is not prompt or fully recorded.

4. CONCLUSIONS

4.1 No issues of concern were encountered during the course of the audit and thus the resultant assurance level is excellent

5. DETAILED FINDINGS

5.1 Internal audit tested a sample of 10 cremations to ensure the requisite documentation had been completed

No issues were noted with the sample selected

5.2 A sample of five bills were checked to ensure the correct fees had been charged and receipted

No issues were noted with the sample selected

5.3 A sample of five entries in the Columbarium register were checked to ensure the documentation and charges were correct

On four of the records tested there were minor issues of missing information. Cremation numbers and/or receipt numbers were missing.

Recommendation: Ensure all information is recorded correctly on all forms of paperwork
(LOW)

5.4 A sample of five funeral director debtor accounts were checked for accuracy and completeness

No issues were noted with the sample selected

5.5 The aged debt profile for the Crematorium was checked, as a new debtor system has been introduced comparison with previous years in difficult, however overall debt has reduced with nearly two thirds of the debt outstanding for 30 days or less

No issues were noted

5.6 A sample of 10 inventory items were checked to ensure they had been properly recorded

No issues were noted with the sample selected

5.7 Two S46 funerals were checked to ensure a proper process was being followed and documented

No issues were noted with the sample selected

5.8 The operating surplus calculation was checked to ensure it had been presented to the member authorities and apportioned correctly.

No issues were noted

5.9 Three local burials were checked to ensure they had been correctly recorded in the respective Burial Registers and the requisite documentation had been complete

No issues were noted with the sample selected

5.10 Debtors Bills for the three burials and three memorial application were checked to ensure they had been raised promptly and accurately and had been correctly processed

No issues were noted with the sample selected

6.

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Mansfield District Council

IMPLEMENTATION PLAN – CREMATORIUM & CEMETERIES

REF	ISSUE IDENTIFIED / RECOMMENDED ACTION	PRIORITY	AGREED ACTION	OFFICER RESPONSIBLE / TARGET DATE
5.3	Ensure all information is recorded correctly on all forms of paperwork. This includes cremation numbers, columbarium number, names, month purchased, amount and receipt number.	Low	Agreed	Crematorium & Cemeteries Manager & Registrar With immediate effect

AGREED BY: Sarah Troman

DESIGNATION: Head of Neighbourhood Services

DATE: 19 May 2023