



Internal Audit Report

Craven District Council Bereavement Services

Report ref: C6/4

Report Issued

Draft: 9/12/15
Final: 17/12/15



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1 Background

- 1.1 This audit was undertaken by the Internal Audit section as part of the Craven District Council annual audit plan for 2015/16. The audit has established the controls and procedures in place to prevent or mitigate the risks presented in providing a cremation service for the District, and has provided an opinion on their effectiveness. The service risks reported to the Corporate Risk Management Group were considered in addition to the risks identified with the Bereavement Services Manager.
- 1.2 Bereavement Services sales and cremation fees for 2014/15 totalled £665.8k. The net income of the service was £357.7k once expenditure was deducted.
- 1.3 The Key Control Objectives (KCO's) are as follows:
- The service operates in compliance with the Local Authorities Cemeteries Order 1977
 - The Crematorium building and site should be fit for purpose to undertake funerals as requested
 - Budgeted income and expenditure is monitored and provision made for reinvestment into the service
 - Adequate records are maintained at the site for cremations and burials
- 1.4 Internal auditing 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.
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2 Audit Scope

2.1 The following testing was undertaken:

KCO	Test	Sample size
KCO1: The service operates in compliance with the Local Authorities Cemeteries Order 1977	<i>Review of compliance with the following key provisions in the legislation for the operation of the service:</i>	
	The cemetery shall be kept in good order and repair, together with all buildings, walls and fences (section 4)	<ul style="list-style-type: none"> • Review of site condition survey procedure • Discussion with Manager • Review of the most recent site surveys from November 2012
	A plan shall be maintained showing and allocating numbers to all graves and burials made in the graves (section 9)	<ul style="list-style-type: none"> • Review of site plan of plots and reference numbers of graves and burials made
	A burial authority may grant the exclusive right of one or more burials in any grave space or grave (section 10)	<ul style="list-style-type: none"> • Review of standard procedure for exclusive rights to pre paid plots
	A register shall be maintained of all burials in a cemetery in a book or books provided for the purpose (section 11)	<ul style="list-style-type: none"> • Review of format and completion of the cremation and burial registers
	The pages shall be numbered and shall include the following columns- number / date of burial / names in full / age / address / grave number / other particulars / signature of person making the entry (section 11)	
	Registers of burials and records of disinterments shall be available for inspection by any person free of charge (section 11)	<ul style="list-style-type: none"> • Discussion with Manager to establish procedure
	Fees may be charged for undertaking searches in the burials register and the provision of certified copies of entries (section 11)	<ul style="list-style-type: none"> • Review of charging policy and approved fees and charges 2015/16
	Burial records shall be stored to preserve them from loss or damage (section 12)	<ul style="list-style-type: none"> • Part of review of general data security at the site
	A burial authority may charge such fees as they think proper for burials, exclusive rights and memorial inscriptions (section 15)	<ul style="list-style-type: none"> • 2015/16 fees and charges document and member approval
A burial authority shall keep a table of all fees and charges which should be accessible by the public (section 15)		

KCO	Test	Sample size
KCO2: The Crematorium building and site should be fit for purpose to undertake funerals as requested	Verify whether building surveyors undertake regular condition surveys. If so, copy most recent and review financial commitment to resolve high priority areas	<ul style="list-style-type: none"> • Most recent site surveys from November 2012 • Building maintenance budget
	Determine whether the building surveyors are professionally qualified	<ul style="list-style-type: none"> • Discussion with Manager
	Ascertain the maintenance programme for each cremator	<ul style="list-style-type: none"> • Planned maintenance schedule
	Determine what condition surveys / maintenance documentation is in place to identify an end of service date for the 2 cremators. Ascertain the age of each cremator and typical life expectancy	<ul style="list-style-type: none"> • Daily cremator operating issues form • Weekly cremator maintenance checks form
	Determine preventative measures in place to prevent a fire occurring	<ul style="list-style-type: none"> • Discussion with Manager • Cremator performance spreadsheet • Fire alarm procedure
	Review of contingency plan in place, has additional land been ear marked for providing future plots, have members been consulted on future service provision	<ul style="list-style-type: none"> • Discussion with Manager
	Ascertain whether the risks on the risk register are representative for the service and review adequacy of controls in place to mitigate the risks	<ul style="list-style-type: none"> • Corporate Risk Register • Master risk profile
	Review the business continuity plan in place and its adequacy, determine whether emergency reciprocal arrangements are in place between Craven District Council and other Councils	<ul style="list-style-type: none"> • Business Continuity Plan dated 2008

KCO	Test	Sample size
KCO3: Budgeted income and expenditure is monitored and provision made for reinvestment into the service	Determine how the Bereavement Services budget is set and who approved by	<ul style="list-style-type: none"> • Discussion with Manager • Approval of 2015/16 budget by full Council on 24/2/15 • Benchmarking data • Monitoring of numbers of cremation bookings by month and year
	Ascertain the spending performance against the Bereavement Services budget	<ul style="list-style-type: none"> • Quarterly budget monitoring spreadsheets- 2014/15 Q4 & 2015/16 Q2
	Review the budget monitoring and reporting responsibilities of the site manager to ensure he is aware of financial monitoring performance	<ul style="list-style-type: none"> • Discussion with Manager and Senior Accountant
	Review the Capital Expenditure Programme 2015-19 for entries relating to cremators	<ul style="list-style-type: none"> • Capital Expenditure Programme 2015-16 including forecast to 2018-19
	Determine whether a time or cost saving could be made by improving the process for the signing of cremation records by a medical referee	<ul style="list-style-type: none"> • Discussion with Manager
	Review the report to Members and the minutes to confirm approval of Bereavement Services fees and charges	<ul style="list-style-type: none"> • 2015/16 fees and charges approved by Policy Committee 17/11/14
	Review of the schedule for grass cutting and contract monitoring arrangements in place	<ul style="list-style-type: none"> • Weekly grounds maintenance monitoring record w/c 5/10/15 • Site plan
	Walk through entries in the BACAS cremations diary to the cremation records present on the BACAS system	<ul style="list-style-type: none"> • All 19 diary entries (100%) from a 3 day period (21, 22 & 24/9/15)
	Test debtor invoices raised to identify any subsequent credits against them	<ul style="list-style-type: none"> • All debtor invoices raised between January and August 2015 (100%)

KCO	Test	Sample size
KCO4: Adequate records are maintained at the site for cremations and burials	Review of the cremation and burial registers for completeness	<ul style="list-style-type: none"> • Cremation & burial registers (BACAS system & archive manual registers)
	Trace the disposal requirements on the notice of cremation/interment form to the collection/disposal of cremated remains instruction and the BACAS cremation record and grave profile	<ul style="list-style-type: none"> • Sample total 20 (8% of total 253 in 2015/16 Quarter 1) <ul style="list-style-type: none"> ➢ 18 cremations ➢ 2 burials (proportionate to split of bookings in the sample period)
	Review the format of the standard forms and standard of completion	
	Verify the date and time on the notice of cremation/interment form to the BACAS system	
	Ascertain procedure for ensuring ashes are given to the correct family member and what identification is required to be presented	<ul style="list-style-type: none"> • Discussion with Manager • Collection/disposal of cremated remains instruction form
	Review the requirement to verify the name on the coffin to the crematorium booking details before entry to the Crematorium	<ul style="list-style-type: none"> • Chapel Attendant duties operating procedure
	Ascertain the types of sensitive data held at the site and how it is stored	<ul style="list-style-type: none"> • Discussion with Manager • Storage locations at site
	Ascertain the types of sensitive data held at the site and how long it is stored. Compare to the retention lengths in the Data Protection Act (DPA)	<ul style="list-style-type: none"> • All sensitive data held at site • DPA retention lengths
	Review the system and procedures for reserving pre paid plots to determine whether it effectively monitors plots reserved and available, and reminds staff of plots about to expire	<ul style="list-style-type: none"> • Discussion with Manager • BACAS system grave profile
	Determine whether the BACAS system is backed up remotely off site. Ascertain who is responsible and the back up frequency	<ul style="list-style-type: none"> • Consultation with ICT & Transformation Manager

3 Audit Opinion

3.1 A summary of Internal Audit's opinion levels and their definitions is provided below:

Level	Definition
Significant Level of Assurance	The system of internal control is designed to support the Council's corporate and service objectives and controls are consistently applied in all the areas reviewed.
Good Level of Assurance	There is generally a sound system of control designed to support the Council's corporate and service objectives. However, some improvements to the design or application of controls is required.
Partial Level of Assurance	Weaknesses are identified in the design or inconsistent application of controls which put the achievement of some of the Council's corporate and service objectives at risk in the areas reviewed.
No Level of Assurance	There are weaknesses in control, or consistent non-compliance which places corporate and service objectives at risk in the areas reviewed.

3.2 This audit has been given a **Partial** Level of Assurance. The service is operating in compliance with the Local Authorities Cemeteries Order 1977 and therefore the first KCO was met overall. The remaining 3 KCOs were found to be partly met. From the samples examined, good controls are in place for:

- completion of standard forms
- booking and delivery of cremations and interments
- input of key data onto the BACAS system
- maintenance of cremators
- BACAS system backups
- budget setting and regular performance monitoring
- approval of fees and charges
- grounds maintenance contract monitoring
- the BACAS diary booking system
- updating of the cremation and burial register

Based on the above positive findings, assurance can be given that the core part of the service is operating effectively, managed well and providing a good service to the public. The scope of the audit was extensive and the Auditor is keen to highlight the above achievements.

3.3 However there are a number of significant issues arising relating to credit notes, health and safety, business continuity, data security and retention, administration processes and system access levels. The majority of these issues represent gaps in internal control and support the award of a Partial audit opinion. A total of 12 recommendations (3 Priority 1, 5 Priority 2, 4 Priority 3) have been made to address the risks arising in these areas:

Credit notes:

- inconsistent and poorly controlled procedure for raising of credit notes

Health & safety:

- inefficient and inaccurate monitoring of temperatures in the roof cavity
- no fire evacuation procedure in place

Business continuity:

- no forward planning strategy to ensure future capacity for grave plots
- out of date business continuity plan
- no capital expenditure commitment for the impending replacement of both cremators

Data security & retention:

- the security of sensitive data held at the site requires assessment and improvement
- data stored for significantly longer than retention lengths recommended by the DPA (this is an area considered by the Information Commissioner's Office and any breaches could result in potential fines)

Administration processes:

- inefficient method of obtaining the medical referee signature
- no record of identification provided for collection of cremated remains

System access levels:

- no user access levels on BACAS to ensure a system controlled segregation of duties
- sensitive data on the BACAS system is at risk of being amended at source

4 Detailed Findings & Action Plan

The audit findings are detailed in this section on an exception basis only for the attention of management, therefore KCO's with adequate controls based on the samples examined are not included.

Recommendations are prioritised as follows;

Priority 1- relating to significant gaps in the Internal Control Framework

Priority 2- relating to minor gaps in the Internal Control Framework or significant issues of non-compliance with key controls

Priority 3- relating to minor issues of non-compliance with controls.

Ref	Findings	Risk	Recommendations and Management Response	Officer Responsible and Implementation Date
KCO2: The Crematorium building and site should be fit for purpose to undertake funerals as requested				
1	<p>Effective fire prevention measures have been put in place since a fire occurred in the roof void in 2001, including the installation of automatic fans and temperature gauges in the roof void, remote monitoring of the temperature of the flue using cremator software, and a replacement fire alarm system. However there are flaws in the method of monitoring the temperature in the roof void, being:</p> <ul style="list-style-type: none"> The 2 temperature gauges have to be read manually within the roof space once a day in the morning. The gauges record the highest temperature reached the previous day and overnight. The roof void is approximately 3 metres high which is accessed by a tall pull down ladder. A manual temperature record is completed with the daily temperature readings. This information is then manually input onto the Gas Cost per Cremation spreadsheet. Where this temperature exceeds 60 degrees Celcius it is reported to the Manager for further investigation, however one of the gauges only reads up to a maximum 60 degrees Celsius. This level has been identified as the maximum allowed level on the manual recording form, because this is the capacity of one of the thermometers. <p>No up to date fire evacuation procedure could be provided.</p>	<ul style="list-style-type: none"> Inefficient manual method of recording temperature data Health and safety risk of physical check to measure temperature in roof cavity Temperature gauges not fit for purpose Unsuccessful fire evacuation 	<p>Priority 2</p> <p>Fire safety measures should be improved by:</p> <ul style="list-style-type: none"> Identifying a wireless temperature monitoring solution to realise administration efficiencies Putting in place a fire evacuation procedure and training staff. <p>Business Manager & Bereavement Services Manager 3/12/15: Recommendation agreed. The wireless solution will be considered as part of wider roof void ventilation works planned for 2016/17. There would still be a requirement to access the roof void once a week to undertake visual checks and ensure the area is clear of dust, leaves and other debris. Whilst it is not ideal to have to currently access the area every day by the ladder, we do manage the risk involved through procedures following the undertaking of a risk assessment. In the meantime we shall purchase a temperature gauge that is able to take readings higher than 60 degrees Celcius.</p>	<p>Business Manager</p> <p>Bereavement Services Manager</p> <p>June 2016</p>

Ref	Findings	Risk	Recommendations and Management Response	Officer Responsible and Implementation Date
KCO2: The Crematorium building and site should be fit for purpose to undertake funerals as requested				
2	<p>No formal long term contingency plan / strategy is in place to provide future plots at the Waltonwrays site. Members have not been consulted on future service provision.</p> <p>Measures could include:</p> <ul style="list-style-type: none"> • Being able to reuse graves (subject to the Government changing the law) • Removal of trees / footpaths • Stopping pre purchasing of graves • Purchase of additional land adjacent to the current site. 	<ul style="list-style-type: none"> • No resilience for future service provision • No forward planning in terms of acquisition of land to provide burial space once current supply runs out in an estimated 40 years 	<p>Priority 3</p> <p>Forward planning of available options for providing burial space once the current supply runs out should be undertaken.</p> <p>Business Manager & Bereavement Services Manager 30/11/15: Recommendation agreed. There is a need to agree future strategy in terms of an approved business case. The forthcoming Business Plan will address this issue.</p>	<p>Business Manager</p> <p>Bereavement Services Manager</p> <p>June 2016</p>
3	<p>The Bereavement Services Business Continuity Plan was last updated in 2008 and includes various risks and action plans for staff to follow. The format and content of the contingency plan is adequate however requires an update to remain complete and relevant.</p>	<ul style="list-style-type: none"> • Service cannot be continued to the public in the event of a disaster 	<p>Priority 3</p> <p>The business continuity plan should be reviewed, updated and recirculated to staff at the Crematorium.</p> <p>Business Manager & Bereavement Services Manager 30/11/15: Recommendation agreed. This will be implemented as part of the Business Plan.</p>	<p>Bereavement Services Manager</p> <p>June 2016</p>

Ref	Findings	Risk	Recommendations and Management Response	Officer Responsible and Implementation Date
KCO3: Budgeted income and expenditure is monitored and provision made for reinvestment into the service				
4	<p>There is currently no specific provision for the replacement of the cremators in the Capital Expenditure Programme 2015/16 to 2018/19. The maintenance (e.g. cremator relining) is funded from revenue and the maintenance budget set annually by the Manager. Continued maintenance of the cremators will extend their life further than their life expectancy of 20 years, however a management decision is needed to assess the risks of doing this, and determine when and how the cremators should finally be replaced.</p>	<ul style="list-style-type: none"> • No reserves in place for replacement of cremators at cost of approx. £1.2 million total after 2018/19 • Service failure / disruption 	<p>Priority 2</p> <p>A business decision should be made on the replacement of the 2 cremators; to include timing, funding, approval, and the risks of extending their life expectancy beyond 2018.</p> <p>Business Manager & Bereavement Services Manager 30/11/15: Recommendation agreed. An indicative cost of £1.2m to replace the cremators has been put forward for inclusion in the 2017/18 capital programme as part of the 2016/17 – 2019/20 projects. A business case will be worked on to enable a decision on the most appropriate solution to either extend the cremators lives, replace them or other suitable affordable options during 2016/17. The capital programme is subject to member approval as part of the annual budget setting process in February.</p>	<p>Business Manager</p> <p>Bereavement Services Manager</p> <p>June 2016</p>

Ref	Findings	Risk	Recommendations and Management Response	Officer Responsible and Implementation Date
KCO3: Budgeted income and expenditure is monitored and provision made for reinvestment into the service				
5	<p>4 medical referee/s have been appointed by the Ministry of Justice to review and sign cremation forms. However these 4 are based in Keighley and Ilkley, some distance away from the Crematorium. The Bereavement Services Manager advertised the position in local GP surgeries to garner local support but no interest was shown, which therefore means that all forms have to be driven to surgeries in Keighley Ilkley. This means that an estimated maximum 57 working days per year are lost delivering and collecting the forms.</p> <p>An electronic scanning and signature solution would realise the most benefit however a change in process requires approval from the Ministry of Justice. Data security is key as the information is highly sensitive.</p>	<ul style="list-style-type: none"> • Inefficient manual process • Officer time wasted travelling to GPs out of the area • Cost to the service in officer time and mileage 	<p>Priority 3</p> <p>The Ministry of Justice should be consulted on the possibility of sending cremation records to the medical referee electronically for digital signature.</p> <p>Business Manager & Bereavement Services Manager 30/11/15: Recommendation agreed. Since the audit took place a response was received from the advertisement. A deputy medical referee has now been appointed who will visit the site on a part time basis, one day per week. This should alleviate the problem to some degree.</p>	<p>Bereavement Services Manager</p> <p>June 2016</p>
6	<p>The process for raising credits was found to be inconsistent and the evidencing of reasons, approval and segregation of duties is not adequate.</p> <p>From the findings of the sample reviewed there is no indication that a credit has been approved in order to purposefully remove a charge to a debtor, or that a pattern of fraudulent credits exists, however there are key gaps in control that would allow a fraud to take place. These gaps are reported in more detail in findings section 8 and 9.</p>	<ul style="list-style-type: none"> • System controls to ensure all bookings are invoiced could be bypassed by issuing a credit • Debtor not charged for the service 	<p>Priority 1</p> <p>The procedure for raising, recording and approving credit notes should be consistent and staff reminded of the process.</p> <p>Business Manager & Bereavement Services Manager 30/11/15: Recommendation agreed. Regular management checks will be introduced to ensure that the proper procedure is adhered to.</p>	<p>Bereavement Services Manager</p> <p>January 2016</p>

Ref	Findings	Risk	Recommendations and Management Response	Officer Responsible and Implementation Date
KCO3: Budgeted income and expenditure is monitored and provision made for reinvestment into the service				
7	<p>Internal Audit identified that there are no controls in place to prevent one member of staff from raising a credit on the BACAS system, and exporting to Agresso to cancel out the originating debt. As the service only reconciles the raising of invoices against the number of cremation bookings each day, if this credit was processed through the following morning it would go undetected.</p> <p>The credit would be present on the summary report of invoices used by the Chapel Attendant to verify against the cremations booked for that day, however this check cannot be relied upon as is unlikely to be challenged, and as it is a small team it could still be the same person who raised the invoices on BACAS.</p> <p>The Manager (deputised by the Assistant Manager when on leave) checks all diary entries to the cremation record to ensure that bookings are complete and charges have been made- however when questioned would not challenge any adhoc credits on the record or look for any patterns occurring.</p> <p>Internal Audit has tested all credits against debtor invoices raised between January - August 2015 and found no indicators of fraud occurring, however we have a duty to report this as a system weakness that could be exploited in the future.</p>	<ul style="list-style-type: none"> • No segregation of duties in raising of credit notes • Undetected credits on BACAS • Potential risk of bribery from a funeral director for a pattern of credits to take place 	<p>Priority 1</p> <p>Credits on the BACAS cremation and burial records should be approved with an adequate segregation of duties and record a reason for the credit. In order to evidence this, management should introduce an internal credit note request form to attach to the printed BACAS invoice summary sheet.</p> <p>Business Manager & Bereavement Services Manager 30/11/15: Recommendation agreed. Measures have been put in place since the audit to improve control in this area. Management will monitor credits raised.</p>	<p>Bereavement Services Manager</p> <p>June 2016</p>

Ref	Findings	Risk	Recommendations and Management Response	Officer Responsible and Implementation Date
KCO3: Budgeted income and expenditure is monitored and provision made for reinvestment into the service				
8	<p>Credit note processing is inconsistent. Some are raised directly on Agresso bypassing the BACAS system, and some are raised in the BACAS system and exported through to Agresso.</p> <p>There is no management check to reconcile the credits between the printed BACAS invoice summary sheet held in the credit notes file, BACAS and Agresso.</p> <p>There are currently no BACAS system access levels to control the raising of credits.</p>	<ul style="list-style-type: none"> • BACAS and Agresso system do not agree • Credit patterns cannot be easily monitored 	<p>Priority 2</p> <p>A management check should be introduced to reconcile the credits between the printed BACAS invoice summary sheet evidencing the reason and authorisation, BACAS and Agresso to ensure all 3 records agree.</p> <p>The possibility of controlling access on BACAS to raise and approve credits using system access levels should also be investigated.</p> <p>Business Manager & Bereavement Services Manager 30/11/15: Recommendation agreed. The BACAS consultant has visited the site since the audit took place and some progress has been made in establishing access levels for tasks performed on the system.</p>	<p>Bereavement Services Manager</p> <p>June 2016</p>

Ref	Findings	Risk	Recommendations and Management Response	Officer Responsible and Implementation Date
KCO4: Adequate records are maintained at the site for cremations and burials				
9	<p>Cremated remains to be collected and who by (Funeral Director or applicant) are recorded on the notice of cremation form. If it is the applicant collecting, their name is checked to the notice of cremation form, and their signature verified on the 'collection/disposal of cremated remains' form.</p> <p>The Manager advised the Auditor that 2 forms of ID are also required if it is the applicant collecting the remains. However, this requirement is not publicised on the Council's website or in the Crematorium brochure and is not specific for photographic ID. The 'collection/disposal of cremated remains' form does not prompt the member of staff issuing the remains to record the type/s of ID provided and the detail e.g. passport or driving license number.</p> <p>It is up to the Council's discretion and consideration of the risks as to whether funeral directors are also asked to provide the same photographic ID.</p>	<ul style="list-style-type: none"> • Giving ashes to the wrong family • Personation reputational and business risk 	<p>Priority 3</p> <p>The requirement for the applicant to provide photographic ID at the point of collection of cremated remains should be publicised on the Council website and brochure.</p> <p>The format of the 'collection/disposal of cremated remains' form should be amended to record the details of the ID provided.</p> <p>Business Manager & Bereavement Services Manager 30/11/15: Recommendation agreed. A new brochure and update to the website is being planned with the assistance of the Marketing Officer.</p>	<p>Bereavement Services Manager</p> <p>June 2016</p>
10	<p>Cremation forms older than approximately 3 months are locked in an outbuilding. Given that the cremation forms hold the most sensitive data, the Council must ensure it is holding this data per the requirements of the Data Protection fifth principle otherwise it could be at risk of heavy fines from the Information Commissioner's Office if this information remains unsecure.</p> <p>Internal Audit noted that the current storage conditions include:</p> <ul style="list-style-type: none"> • A hole in the roof where visible daylight could be seen and therefore poor weather could damage the contents. • No smoke or security alarm fitted. • Risk of vandalism due to remote area of the site. 	<ul style="list-style-type: none"> • Damage / destruction / theft of sensitive data • Malicious damage due to remote location from the Chapel Office 	<p>Priority 2</p> <p>The security and condition of the outbuilding should be assessed to determine whether it is adequate to store sensitive cremation forms, and recommendations made for improvement. The assessment should be undertaken with the assistance of the Information Governance Officer.</p> <p>Business Manager & Bereavement Services Manager 30/11/15: Recommendation agreed.</p>	<p>Business Manager</p> <p>Bereavement Services Manager</p> <p>June 2016</p>

Ref	Findings	Risk	Recommendations and Management Response	Officer Responsible and Implementation Date
KCO4: Adequate records are maintained at the site for cremations and burials				
11	<p>The types of sensitive data held and how long they are kept was ascertained: (DPA retention length in brackets)</p> <ul style="list-style-type: none"> • Cremation records, cremation cards and interment forms- back to 1974- 41 years (15 years from date of cremation) • Cremation register, burial register and site plot plan- held permanently (permanent) • Debtor invoices- held for no set time (6 years after the conclusion of the financial transaction that the record supports) • Memorial / book of remembrance application forms- held for no set time. (5 years) <p>The reasons that the cremation and interment forms are held for longer include:</p> <ul style="list-style-type: none"> • The BACAS system or cremation / burial register has not been consistently updated in the past to reflect returns for interment. The applicant for the cremation can arrange to collect the remains and this will be reflected on the cremation form, however there are occasions where the remains have been returned for interment. In this case the cremation form has been updated, but the cremation register has not. Therefore if a query is received about the location of a deceased's remains, occasionally the entry is not present in the cremation register and the original form has to be retrieved to provide the information. This is down to poor record keeping in the past, before the current Manager was employed at the site from 2001. • The information is useful for challenging applicants on grave ownership. This was essential when memorials had to be assessed for safety and reinstalled at a cost to the Council if the grave owner could not be traced. 	<ul style="list-style-type: none"> • Non-compliance with retention lengths in DPA fifth principle • Liability for fines from the Information Commissioner • Data held for too long • Issues with storage capacity at the site • Incomplete BACAS system 	<p>Priority 2</p> <p>A review of all data held should be undertaken with the assistance of the Information Governance Officer. As part of this review of data retention lengths, management should consider the occasional business requirement to refer to cremation and interment forms older than 15 years.</p> <p>Business Manager & Bereavement Services Manager 30/11/15: Recommendation agreed.</p>	<p>Business Manager Bereavement Services Manager</p> <p>June 2016</p>

Ref	Findings	Risk	Recommendations and Management Response	Officer Responsible and Implementation Date
KCO4: Adequate records are maintained at the site for cremations and burials				
12	There are no user access levels set up on the BACAS system. This means that each user can perform all tasks on the system, and there is no system controlled segregation of duties. The integrity of the data could therefore be compromised.	<ul style="list-style-type: none"> • Amendment of source system data • Unauthorised changing of burial records, grave ownership, and prepaid plots • No segregation of duties for key system processes 	<p>Priority 1</p> <p>Access levels should be set up on the BACAS system.</p> <p>Business Manager & Bereavement Services Manager 30/11/15: Recommendation agreed. The BACAS consultant has visited the site since the audit took place and some progress has been made in establishing access levels for tasks performed on the system.</p>	<p>Bereavement Services Manager</p> <p>January 2016</p>

The agreed actions will be subject to a follow up review to establish whether they have been implemented. Any queries or requests for further information regarding this report should be directed to Internal Audit on 01423 556112. Internal Audit would like to thank the officers involved for their assistance during this audit.