

Rhondda Cynon Taf
County Borough Council

Internal Audit Final Report

**LLWYDCOED
CREMATORIUM 20/21**

MANAGEMENT IN CONFIDENCE

Date of Audit: March/April 2021

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1. INTRODUCTION

- 1.1 Llwydcoed Crematorium is managed and administered by the Llwydcoed Crematorium Joint Committee, under the Local Government (Wales) Act 1994. The Committee is made up of nine members, five from Rhondda Cynon Taf CBC and four from Merthyr Tydfil CBC. In 1996 RCTCBC became the host authority for the Joint Committee.
- 1.2 In addition to the Cremations Manager, there are currently two administrative officers based at the site, one being an agency worker whose duties are limited to specific tasks (e.g. unable to take any payments or handle any income received). A number of administrative duties are in the process of being transferred to the larger administrative team based at Glyntaf Crematorium. The overall responsibility for all administrative staff at both sites will be with the Assistant Cemeteries Manager, based at Glyntaf. The transfer process is not yet fully completed due to the current COVID-19 restrictions and there will only be one administrative officer based at Llwydcoed once the transition is complete.

2. SCOPE & OBJECTIVES

- 2.1 Audit testing was carried out on a sample of transactions, using transactions processed during financial year 2020/21.
- 2.2 Internal Audit testing was undertaken remotely using video conferencing (e.g. Microsoft Teams) and digital solutions as a basis for meetings and sharing documentation.
- 2.3 Audit testing was carried out on transactions made during financial year 2020/21 to ensure that fundamental controls are present and operating satisfactorily.
- 2.4 The objective of the audit review is to conclude on the adequacy and effectiveness of the controls operating within each of the financial systems at the establishment.

3. AUDIT APPROACH

- 3.1 Having agreed the objectives, fieldwork took place.
- 3.2 A draft report was prepared and provided to management for review and comment with an opportunity given for discussion or clarification if required.
- 3.3 This final report has been issued electronically to the following Officers:
 - Chief Executive.
 - Group Director, Community & Children's Services.
 - Director of Finance & Digital Services.
 - Director, Public Health, Protection & Community Services.
 - Bereavement Services Manager.
 - Service Director, Performance & Improvement.
- 3.4 Audit Committee will receive a summary of the final report in the form of the Introduction and Opinion along with a synopsis of all recommendations made.

4. AUDIT OPINION

4.1 The overall control environment at Llwydcoed Crematorium is considered to be effective. This is based on the limited testing that could be undertaken as a result of remote working, in conjunction with our previous assessments of the controls in place.

4.2 **Statutory Obligations**

The control environment in relation to Statutory Obligations is considered to be effective, and there are no findings contained within this report.

Limitation to scope

As a direct result of testing being undertaken remotely, no sample testing was undertaken on this area as the sensitivity and personal nature of the information contained in these documents precluded them being sent electronically to review electronically.

However, due to the stringent nature and statutory requirements involved in this process this is a tightly controlled area and no findings have been identified in previous audit reviews. The Burial and Cremation Administration System (BACAS) is used to administer the day to day functions of the Service.

All cremation applications are supported by a suite of statutory documentation examples are *Confirmatory Notice of Cremation, Application for Cremation, Medical Certificate and where necessary Coroners Reports.*

The purchase of plots is recorded on the 'Register of Graves & Grants of Exclusive Rights of Burial' ledgers and on BACAS. The owner of the plot is provided with a deed which is printed from the BACAS system.

The Register of Graves & Grants Exclusive Rights of Burial ledgers are used to record each interment of each plot. The maximum number of interments for all plots is 4 and these are all recorded on the BACAS system.

4.3 **Information Management & I.T Security**

The control environment in relation to Information Management & I.T Security is considered to be effective, and there are no findings contained within this report.

Limitation to scope

Testing was limited to email exchanges of information, as remote working prevented a visit to the site to evidence controls first-hand.

From previous audit reviews, it has been evidenced that the site has a fireproof safe in which the statutory ledgers for the service are held securely. In addition, access to the BACAS system is restricted to those members of staff that have a unique username and password.

Since the start of the COVID-19 pandemic the number of staff working on site has been limited to three; the Operations Manager and two administrative officers (one being an agency worker). It was reported that responsibility and storage requirements for the Cynon Valley cemeteries death registers has been transferred to Glyntaf Crematorium along with the administrative duties i.e. enquires from the public etc.

4.4 **Collections & Deposits / Receipts**

The control environment in relation to Collections & Deposits / Receipts is considered to be effective, and there are no findings contained within this report.

Limitations to scope

Testing was limited to income records only; receipts were unable to be obtained.

The site uses the Webpaystaff system to record all income received directly on site. The system allows the site to take payments in person, over the phone and take card payments via chip and pin devices, and entries onto the Financials system are in real time. The system generates receipts which are given directly to or sent to customers (via email) and a copy retained on site. As a back up to the system, an income ledger is in place which is updated as and when income is received. Security arrangements for the retaining income received are considered appropriate and remain the same.

Due to the COVID-19 pandemic the site office has been closed to the public and therefore the majority of income taken has been via card payments over the telephone (which has reduced the amount of cash and cheques received on site). Cheques are still received, mainly from Funeral Directors who do not utilise the monthly invoicing process. Loomis secure collections are undertaken on a fortnightly basis. Issues with the Loomis collections were reported between May 2020 and September 2020, with collections being inadvertently cancelled by Loomis, however this was dealt with by the Income Team.

Review of the income records provided for the sample period of July 2020 and comparison to Financials revealed that income records have been completed accurately for the sample period examined, although copies of the Webpaystaff receipts were not provided (due to the number). Receipt numbers have been recorded in the income ledger and these were verified to the Webpaystaff system as correct.

4.5 **Purchase Card**

It was reported by the Operations Manager that the site does not have/use a corporate purchase card and therefore there were no controls or transactions to review.

4.6 There are no findings contained in this report.

ACKNOWLEDGEMENTS

A number of staff gave their time and cooperation during the course of this review. Internal Audit would like to record its thanks to all individuals concerned.