

# Yeovil Crematorium & Cemetery Committee



**Town House  
19 Union Street  
Yeovil  
Somerset  
BA20 1PQ**

Phone 01935 382424

Fax 01935 382429

E-mail [alan.tawse@yeovil.gov.uk](mailto:alan.tawse@yeovil.gov.uk)

The Meeting... **Yeovil Crematorium and Cemetery Committee**

The Time... **6.00pm**

The Date... **Wednesday 22 April 2015**

The Place... **Town House, 19 Union Street, Yeovil**

*The Committee will be discussing all the items listed overleaf*

If you need this information in large print, Braille, audio or another language, please ring 01935 382424

*Alan Tawse*

Alan Tawse  
Clerk to the Committee

16 April 2015

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Please contact Alan Tawse at the Town House for more information about this meeting

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**Yeovil Crematorium and Cemetery Committee**

**To: All Members of Yeovil Crematorium and Cemetery Committee**

Bob Brookes

Nigel Gage

Alf Hill

Kaysar Hussain

Maurice Lamb

Graham Oakes

David Recardo (Vice-Chairman)

Manny Roper

Alan Smith (Chairman)

Clive Wakely (Funeral Directors' Representative - co-opted non-voting)

Vacancy (Clergy Representative - co-opted non-voting – awaiting nomination)

## **A G E N D A**

Public Comment

1. **MINUTES**

To confirm as a correct record the Minutes of the previous meeting held on 14 January 2015 (previously circulated).

2. **APOLOGIES FOR ABSENCE**

3. **DECLARATIONS OF INTEREST**

**PAGE**

4. **CREMATORIUM MANAGEMENT**

2

5. **CEMETERY – WORKS PLAN**

3-5

6. **CREMATORIUM – WORKS PLAN**

6-15

7. **RISK MANAGEMENT STRATEGY**

16-27

8. **EXTERNAL AUDITOR CERTIFICATE AND OPINION 2013/14**

28-29

9. **MEMBERSHIP OF COMMITTEE**

30

10. **STATISTICS**

31-32

### **EXCLUSION OF PRESS AND PUBLIC**

The Committee will be requested to pass a resolution excluding the press and public from the remainder of the meeting in accordance with Section 1(2) of the Public Bodies (Admission to Meetings) Act 1960 on the grounds that publicity would be prejudicial to the public interest by reason of the confidential nature of the business to be transacted.

11. **INTERMENT FACILITIES**

33-35

#### **4. CREMATORIUM MANAGEMENT**

An update will be given on the findings and conclusions of the consultation process that was outlined at the last meeting about the proposed management arrangements at the Crematorium.

The new Crematorium Manager from SSDC, Alasdair Bell will attend the meeting and discuss his new role with Members. Alasdair has only recently taken up the post and will explain his initial thoughts for the future management of the Crematorium to include grounds maintenance, building maintenance and fee structures.

*(Alasdair Bell, Environmental Health Manager – 01935 462056)*

## 5. **CEMETERY – WORKS PLAN**

Details of the various ongoing planned and capital works are set out below. The spreadsheet detailing future works are included in the updated Ten Year rolling programme including 2015/16 as attached at pages 4 to 5.

### **Revenue**

- Cleaning of windows and guttering to the Lodge is complete.
- Replacement up and over doors for the garages have been completed
- Resurfacing of footpath areas around mess room and workshop has been completed

### **Capital works**

- All identified works completed,

The Committee is **RECOMMENDED** to note the above matters

*(Garry Green, Property and Engineering Services Manager – 01935 462066)*

Cemetery Ten Year Plan

YB002

Revised 14 Apr 2015

Capital Project	Officer Comments	Year 3				Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
		2014/15 Estimated Spend	Actual Spend to	2014/15 Remaining Budget	2014/15 Committed (Orders)	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
<b>External</b>												
1 Repairs to boundary walls (including Fencing)	No further works identified as of March 2015.	3,310	571	2,739	3,000	3,650	3,000	3,000	3,000			
2 Resurfacing of footpaths/slabs									51,090			
<b>Chapels</b>												
4 Repairs to external stonework	No further works identified as of March 2015. Propose budget allocation is rolled forward to	3,150		3,150			3,480					
5 Renew gutters						4,660						
7 Redecorate main chapel					13,400							
8 Reslate roofs						27,930						
<b>Vehicles</b>												
9 Dumper	Purchased in 2007										11,750	
10 Digger	Purchased in 2004							15,000				
<b>Annual totals</b>		<b>6,460</b>	<b>571</b>	<b>5,889</b>	<b>16,400</b>	<b>36,240</b>	<b>6,480</b>	<b>18,000</b>	<b>54,090</b>	<b>11,750</b>		
Add Consultants costs (2.5%)		162		147	410	906	162	450	1,352	294		
Add VAT 20%		40		36	101	223	40	111	333	72		
<b>Gross Annual Totals</b>		<b>6,661</b>	<b>571</b>	<b>6,072</b>	<b>16,911</b>	<b>37,369</b>	<b>6,682</b>	<b>18,561</b>	<b>55,775</b>	<b>12,116</b>		

Cemetery Ten Year Plan

YB002

Revised 5 Jan 2015

Capital Project	Officer Comments	Year 4				Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
		2015/16 Estimated Spend	Actual Spend to	2015/16 Remaining Budget	2015/16 Committed (Orders)	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
<b>External</b>											
1	Repairs to boundary walls (including Fencing)	3,000		3,000		3,650	3,000	3,000	3,000		
2	Resurfacing of footpaths/slabs								51,090		
<b>Chapels</b>											
4	Repairs to external stonework	3,150		3,150			3,480				
5	Renew gutters					4,660					
7	Redecorate main chapel	13,400		13,400							
8	Reslate roofs					27,930					
<b>Vehicles</b>											
9	Dumper									11,750	
10	Digger							15,000			
<b>Annual totals</b>		<b>19,550</b>		<b>19,550</b>		<b>36,240</b>	<b>6,480</b>	<b>18,000</b>	<b>54,090</b>	<b>11,750</b>	
Add VAT 20%		117		117		217	39	108	325	71	
<b>Gross Annual Totals</b>		<b>19,667</b>		<b>19,667</b>		<b>36,457</b>	<b>6,519</b>	<b>18,108</b>	<b>54,415</b>	<b>11,821</b>	

## 6. **CREMATORIUM - WORKS PLAN**

Details of the various ongoing planned and capital works are set out below. The spreadsheet detailing future works are included in the updated Ten Year rolling programme including 2015/16 as attached at pages 8 to 11.

### **Revenue**

Works that were outstanding and have been followed up for completion are as below:

- Re positioning of the radiator in the toilet to higher level to avoid splashes and for health and safety reasons. Completed.
- Replacing the enclosure to electrical distribution box by fish pond. Completed
- Sealing the wall lights to prevent water ingress. Completed
- Re painting of the railings in car park. Completed
- Re-decorate the Clergy entrance door. Completed
- Re-pointing paving slabs towards the office entrance. Completed
- Re-pointing paving slabs at rear of Hall of Remembrance. Completed
- The entrance matt inside the front waiting room door needs to be replaced. Still outstanding
- The original wall light in the Anniversary Tribute area to be replaced to give better illumination. Completed
- The loft hatches in the office and front toilets need to be made fire resistant. Still outstanding

### **Capital works**

- The works for upgrading the fault recognition system for the heating are complete and software connected to main system at Brympton Way
- The kitchenette has been replaced and decorating completed. Replacement of the flooring still is outstanding.
- Toilet flooring to be completed, quotes being obtained.
- Replacement of the acoustic tiles in Sound Lock is completed.
- Refurbishment of Crematory is completed
- Hall of Remembrance extraction fan is completed.



- Front waiting room toilet ventilation is completed
- The DDA requirements following an audit ongoing and under review.
- Other identified works outstanding for 14/15 and 15/16 awaiting start dates

### **Installation of PV Panels**

Attached at pages 12 to 15 are the progress reports for December 2014, and for January, February and March 2015

The system at the Crematorium is performing at 109.2% of the projected design output for 2014/15 up to the end of March 2015.

The Committee is **RECOMMENDED** to note the above matters

*(Garry Green, Property and Engineering Services Manager – 01935 462066)*



Ref	Line No.	Location	Officer Comments	Estimated Spend 2014/15	Actual Spend	Year 3 Remaining Budget 2014/15	Commitments 2014/15	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
								2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
<b>Exit Waiting Room</b>														
	14	Replacement of hand dryers in waiting area toilets	£2110 Re-profiled for 2015/16, the removed as categorised as revenue, to be included in revenue budget setting.											
<b>Building</b>														
	15	DDA requirements - upgrade doors	Still under review. Propose budget is rolled forward to 2015/16.	7,140		7,140								
<b>Mechanical works</b>														
	16	Cold water supply and associated works	£3,243 rolled forward from 2013/14. Works have commence. Propose budget of £6,343 is rolled forward to 2015/16.	6,343		6,343								
	17	Upgrade ventilation plant - heat recovery units	£2,620 rolled forward from 2013/14. Works have commenced. Propose budget of £4,280 is rolled forward to 2015/16.	4,280		4,280								
	18	Chapel air conditioning	Recommended reprofile to 2020/21										9000	
<b>Rear Service Yard</b>														
	19	Replace of garage roofs	£1,320 Re-profiled for 2015/16 then removed as categorised as revenue. Added to 2015/16 revenue budget setting.											
	20	Demolish and replace existing compost heap bunds							2,730					
	21	Electric roller doors to garages						2,500						
	22	Tractor	replacement required. To be re-assessed on an annual basis.						15,000					
		<b>Annual totals</b>		<b>74,633</b>	<b>44,195</b>	<b>30,438</b>		<b>21,000</b>	<b>56,007</b>	<b>34,000</b>			<b>9,000</b>	<b>4,000</b>
		Add Consultants costs (5%)		3,732		3,732								
		Add VAT (20%)		15,673		15,673		4,200	11,201	6,800			1,800	800
		<b>Gross annual totals</b>		<b>94,038</b>	<b>44,195</b>	<b>49,842</b>		<b>25,200</b>	<b>67,208</b>	<b>40,800</b>			<b>10,800</b>	<b>4,800</b>
<b>Division of Funding</b>														
		South Somerset District Council		83,693	39,334	44,360		22,428	59,815	36,312			9,612	4,272
		Yeovil Without Parish Council		10,344	4,861	5,483		2,772	7,393	4,488			1,188	528
				94,038	44,195	49,842		25,200	67,208	40,800			10,800	4,800

Crematorium Ten Year Plan

YB003

CAPITAL

Ref	Line No.	Location	Officer Comments	Estimated Spend 2015/16	Actual Spend	Year 4 Remaining Budget 2015/16	Commitments 2015/16	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
								2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
<b>Staff Room and WC</b>													
11.5-6	1	Remove and replace kitchenette and flooring and redecorate	Flooring to be completed. Budget rolled forward from 2014/15	293		293							
<b>Sound Lock</b>													
12.1	2	Replace acoustic tiling to sound lock	Invoice outstanding for 2014/15. Budget rolled forward from 2014/15	1590		1590							
<b>Crematory</b>													
	3	Replacement Parts		10000		10000							
	4	Replacement Hearth to Cremator No. 2						25,582	34,000				
14.4-6	5	Refurbishment of Crematory	Invoices outstanding for 2014/15. Budget rolled forward from 2015/16.	4453		4453							
<b>Boiler Room</b>													
18.1	6	Remove existing ceiling and replace grid and ceiling						695					
	7	Remove and replacement of boiler						12,000					
<b>Hall of Remembrance</b>													
27.4	9	Remove and replace automated door and controls											4000
27.1	10	Install mechanical extract											
<b>Garden of Remembrance</b>													
29.4/29.6	10	Remove and replace/repair corroded steel columns and survey											
29.8-9	11	Fishpond replacement		8500		8500							
<b>Main Entrance/Exit Canopy</b>													
31.4/32.4	12	Remedial work to replace/repair corroded steel columns											
	13	Ventilation for waiting area toilets	Work in progress. Budget rolled forward from 2014/15	800		800							

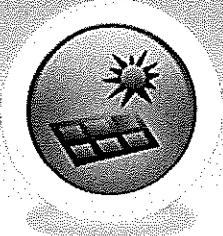
Ref	Line No.	Location	Officer Comments	Estimated Spend 2015/16	Actual Spend	Year 4 Remaining Budget 2015/16	Commitments 2015/16	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
								2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
<b>Exit Waiting Room</b>													
	14	toilets											
<b>Building</b>													
	15	DDA requirements - upgrade doors	Still under review. Budget rolled forward from 2014/15	7,140		7,140							
<b>Mechanical works</b>													
	16	Cold water supply and associated works	Works have commenced. Budget rolled forward from 2014/15	6,343		6,343							
	17	Upgrade ventilation plant - heat recovery units	Works have commenced. Budget rolled forward from 2014/15	4,280		4,280							
	18	Chapel air conditioning										9000	
<b>Rear Service Yard</b>													
	19	Replace of garage roofs											
	20	Demolish and replace existing compost heap bunds						2,730					
	21	Electric roller doors to garages		2,500									
	21	Tractor											
		<b>Annual totals</b>		<b>45,899</b>		<b>45,899</b>		<b>41,007</b>	<b>34,000</b>			<b>9,000</b>	<b>4,000</b>
		Add VAT (20%)		9,180		9,180		8,201	6,800			1,800	800
		<b>Gross annual totals</b>		<b>55,079</b>		<b>55,079</b>		<b>49,208</b>	<b>40,800</b>			<b>10,800</b>	<b>4,800</b>
<b>Division of Funding</b>													
		South Somerset District Council		49,020		49,020		43,795	36,312			9,612	4,272
		Yeovil Without Parish Council		6,059		6,059		5,413	4,488			1,188	528
				55,079		55,079		49,208	40,800			10,800	4,800

# PV System Monthly Performance Report – Yeovil Crematorium



## PV System Monthly Performance Report

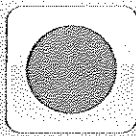
### PV System Key Information



System:	Yeovil Crematorium, Bunford Lane, Yeovil
Owner:	Garry Green
Reporting Period covered:	01 April to 31 January 2015
Contract/Portfolio:	SSDC
System Size (kWp):	8.0
Portfolio Size (kWp):	167.9

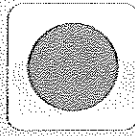
### January Performance

**102.3%**  
of design output



### Performance Year to Date

**110.0%**  
of design output

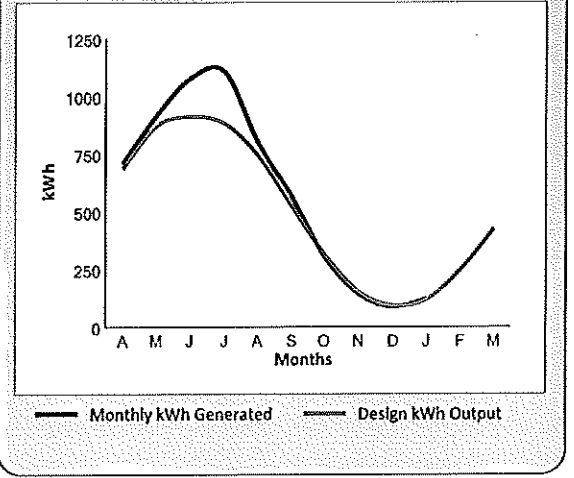
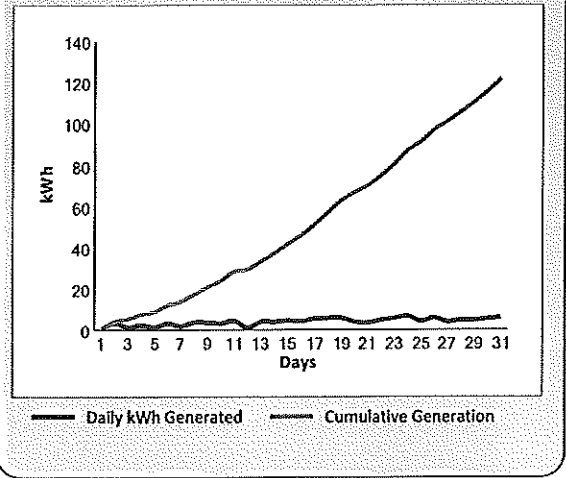


#### January System Output

Power Generated (kWh)	121.9
Design Output (kWh)	119.2
CO2 saved (kg)	65.9
January Income (£)	23.75

#### YTD System Output

Power Generated (kWh)	5,839.6
Design Output (kWh)	5,307.8
CO2 saved (kg)	3,156.6
YTD Income (£)	1,137.86



PV System Faults in Month: None Recorded

PV System Faults YTD: 1 Recorded

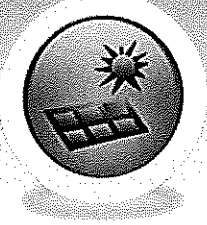


# PV System Monthly Performance Report – Yeovil Crematorium



## PV System Monthly Performance Report

### PV System Key Information



System: Yeovil Crematorium, Bunford Lane, Yeovil

Owner: Garry Green

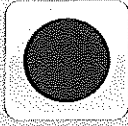
Reporting Period covered: 01 April to 28 February 2015

Contract/Portfolio: SSDC

System Size (kWp): 8.0      Portfolio Size (kWp): 167.9

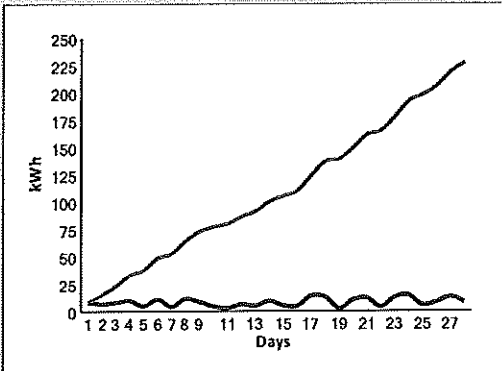
### February Performance

**91.7%**  
of design output



#### February System Output

Power Generated (kWh)	227.6
Design Output (kWh)	248.2
CO2 saved (kg)	123.0
February Income (£)	44.35

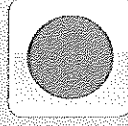


— Daily kWh Generated    — Cumulative Generation

PV System Faults in Month: None Recorded

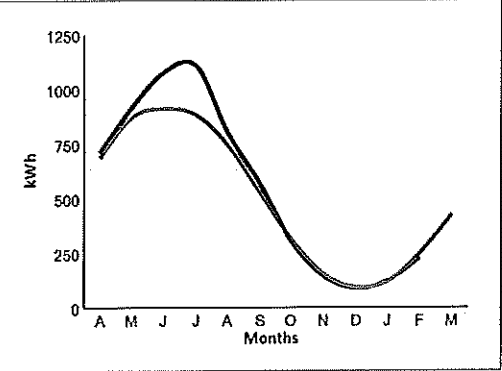
### Performance Year to Date

**109.2%**  
of design output



#### YTD System Output

Power Generated (kWh)	6,067.2
Design Output (kWh)	5,556.0
CO2 saved (kg)	3,279.6
YTD Income (£)	1,182.21



— Monthly kWh Generated    — Design kWh Output

PV System Faults YTD: 1 Recorded

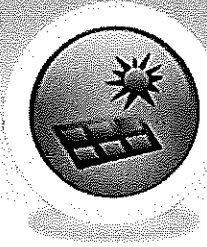


# PV System Monthly Performance Report – Yeovil Crematorium



## PV System Monthly Performance Report

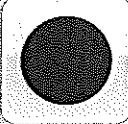
### PV System Key Information



- System: Yeovil Crematorium, Bunford Lane, Yeovil
- Owner: Garry Green
- Reporting Period covered: 01 April to 31 December 2014
- Contract/Portfolio: SSDC
- System Size (kWp): 8.0
- Portfolio Size (kWp): 167.9

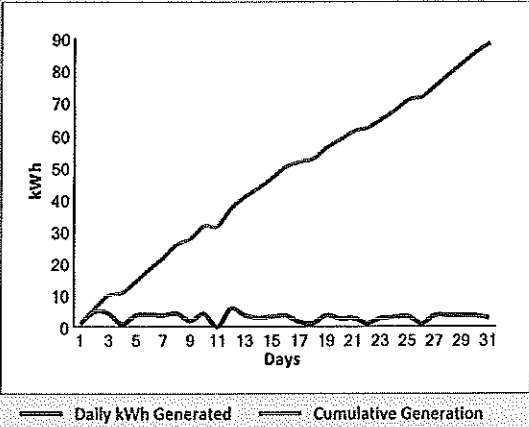
### December Performance

**93.9%**  
of design output



#### December System Output

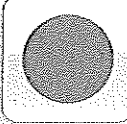
Power Generated (kWh)	88.6
Design Output (kWh)	94.3
CO2 saved (kg)	47.9
December Income (£)	17.26



PV System Faults in Month: 1 Recorded

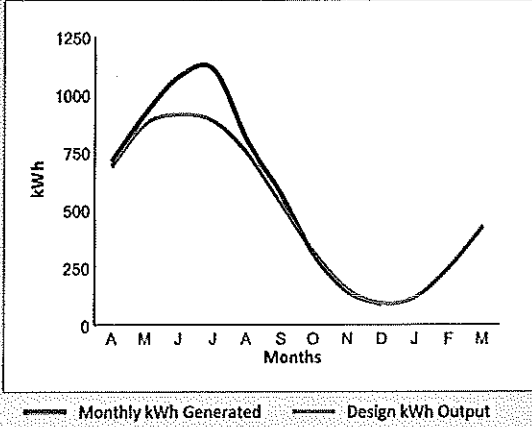
### Performance Year to Date

**110.2%**  
of design output



#### YTD System Output

Power Generated (kWh)	5,717.8
Design Output (kWh)	5,188.6
CO2 saved (kg)	3,090.7
YTD Income (£)	1,114.11



PV System Faults YTD: 1 Recorded



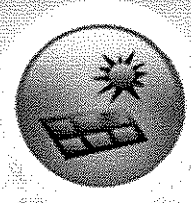


# PV System Monthly Performance Report – Yeovil Crematorium



## PV System Monthly Performance Report

### PV System Key Information



System: Yeovil Crematorium, Bunford Lane, Yeovil

Owner: Garry Green

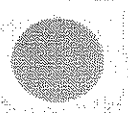
Reporting Period covered: 01 April to 31 March 2015

Contract/Portfolio: SSBC

System Size (kWp): 8.0      Portfolio Size (kWp): 167.9

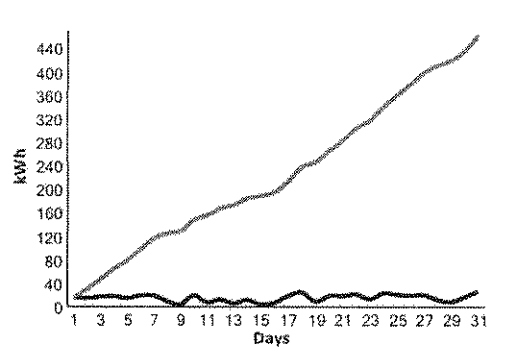
### March Performance

**108.5%**  
of design output



#### March System Output

Power Generated (kWh)	463.4
Design Output (kWh)	427.0
CO2 saved (kg)	250.5
March Income (£)	90.29

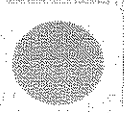


— Daily kWh Generated      — Cumulative Generation

PV System Faults in Month: None Recorded

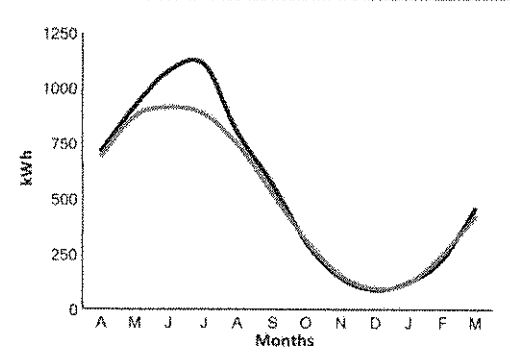
### Performance Year to Date

**109.2%**  
of design output



#### YTD System Output

Power Generated (kWh)	6,530.6
Design Output (kWh)	5,983.0
CO2 saved (kg)	3,530.1
YTD Income (£)	1,272.50



— Monthly kWh Generated      — Design kWh Output

PV System Faults YTD: 1 Recorded



## 7. **RISK MANAGEMENT STRATEGY**

The Committee's adopted risk management strategy (copy attached at pages 17 to 27) has been revised and developed for the forthcoming financial year.

The adoption of the strategy, which pulls together into one document many of the contingency plans, procedures and arrangements that the Committee has already adopted, helps to demonstrate that the Committee has adequate corporate governance arrangements in place.

To ensure that these arrangements remain relevant and up-to-date and in line with best practice, it has been agreed that the adopted Strategy be reviewed by the Committee on an annual basis.

The areas set out in the strategy reflect those areas identified in the Guidance on Governance and Accountability for Local Councils in England, which is published by the Joint Practitioners' Advisory Group (JPAG).

It is **RECOMMENDED**

(1) that the report be noted; and

(2) that the draft revised risk management strategy for 2015/16 be adopted.

*(Alan Tawse, Town Clerk - 01935 382424)*

# Yeovil Crematorium and Cemetery Committee

## Risk Management Strategy (DRAFT)

Yeovil Crematorium and Cemetery Committee is committed to identifying and managing risks, using the following procedures, and to ensuring that risks are maintained at an acceptable level. The Committee will take any action that is deemed necessary.

The Clerk to the Committee reviews risks relating to the Cemetery on a regular basis, including any newly identified risks, and will report on such matters to the Committee. The review will include identification of any unacceptable levels of risk. In the case of the Crematorium, this role is undertaken by the Environmental Health Manager (SSDC).

The Guidance on Governance and Accountability for Local Councils in England (published by the Joint Practitioners' Advisory Group) makes the following observations regarding risk management:

1. Risk management is not just about financial management: it is about ensuring the achievement of objectives set by the council to deliver high quality public services
2. The local council audit approach seeks to encourage local councils to address these issues by placing emphasis on the need to keep under review and, if need be, to strengthen their own corporate governance arrangements, thereby improving their stewardship of public funds and providing positive and continuing assurance to taxpayers

It goes on to make the point that Members are ultimately responsible for risk management because risks threaten the achievement of policy objectives. Accordingly, each year Members should:

- a. take steps to identify and update their record of key risks facing the Council
- b. evaluate the potential consequences to the Council if an event identified as a risk takes place
- c. decide upon appropriate measures to avoid, reduce or control the risk or its consequences
- d. record any conclusions or decisions reached

To identify the risks facing a council, the Guidance recommends grouping the three main types of decision that councils take in relation to managing risk, having considered the controls which they need to have in place:

- i. Areas where there may be scope to use insurance to help manage risk
- ii. Areas where there may be scope to work with others to help manage risk
- iii. Areas where there may be need to self-manage risk.

## SECTION 1

### AREAS WHERE THERE MAY BE SCOPE TO USE INSURANCE TO HELP MANAGE RISK

#### 1 A RISK IDENTIFICATION

**a. Protection of physical assets e.g. buildings, furniture, equipment, vehicles and plant**

All physical assets are insured with Zurich Municipal. Excludes street furniture (eg outdoor bench) any fence or boundary wall that are not attached to the main building.

**b. Risk of damage to third party property or individuals as a result of the Council providing services or amenities to the public**

The Committee has the following insurances: Public Liability Insurance of £25,000,000. Employee/Members Liability Insurance of £25,000,000 and Personal Accident, which covers bodily injuries by accidental external violence of visible meaning. All policies mentioned are provided in the name of South Somerset District Council where the Committee is an interested party.

**c. Risk of consequential loss of income or the need to provide essential services following critical damage, loss or non-performance by a third party (consequential loss)**

Additional Expenses Cover: £1m across SSDC building portfolio.  
Loss of Gross Revenue: Based on income budget. (Only available to the Crematorium as cover is premises dependent).

**d. Loss of cash through theft or dishonesty (fidelity guarantee)**

The Committee has fidelity guarantee cover up to £50,000 (by any one employee), for all members and employees. Cover is provided with the policy held by South Somerset District Council.

Theft of money (including cash and non-negotiable money) is insured up to £30,000 under supervision of the employee(s), whether on the premises or in transit and whilst money is stored in a locked safe and the key is not kept within the same building. Otherwise, the Committee is covered £500 in cash.

**e. Legal liability as a consequence of asset ownership (public liability)**

See b. above

#### 1 B INTERNAL CONTROLS

**a. Maintain an up-to-date register of Assets and Investments**

An Asset Register is maintained by the Responsible Financial Officer (RFO) of the relevant local authority. In the case of the Cemetery, this is Yeovil Town Council. In the case of the Crematorium, this is South Somerset District Council. Investments are reviewed on a daily basis.

**b. Regular maintenance arrangements for physical assets**

The Crematorium Operations Manager and the Cemetery Foreman, in consultation with the Property Management Officer, undertake regular inspection of the properties in their respective facilities under the Committee's direct management. Maintenance of buildings, sites and equipment is undertaken on a responsive basis.

Additional checks are made of memorials in the Cemetery, the results recorded and appropriate action taken in line with Government advice.

**c. Annual Review of risk and the adequacy of insurance cover**

The Insurance and Accounting Technician reviews the insurance cover annually, makes recommendations, as necessary, to the Committee and updates cover as required.

**d. Ensuring robustness of insurance providers**

There are a number of insurers for South Somerset District Council, which balance expertise with competitive premiums. Insurers relevant to the Committee include Chartis Insurance for personal accident cover, QBE Insurance Group Limited for liability policies, and Zurich Municipal for property insurance. The Committee is confident that these companies are sufficiently robust.

*1 C INTERNAL AUDIT ASSURANCE*

**a. Review of internal controls in place and their documentation**

Internal controls are reviewed as necessary by the RFO (SSDC), the Management Accountant and the Internal Auditor. Their recommendations are submitted to the Clerk to the Committee and implemented accordingly.

**b. Review of management arrangements regarding insurance cover**

This forms part of the RFO's (SSDC) review at time of annual renewal.

**c. Testing of specific internal controls and reporting findings to management**

This is undertaken as part of the audit process. Reports relating to the Cemetery are presented to the Clerk to the Committee. Those relating to the Crematorium are presented to the Environmental Health Manager.

## **SECTION 2**

### **AREAS WHERE THERE MAY BE SCOPE TO WORK WITH OTHERS TO HELP MANAGE RISK**

#### *2 A RISK IDENTIFICATION*

**a. Security for vulnerable buildings, amenities or equipment**

Appropriate security devices are fitted to all of the Committee's buildings and linked, as necessary, to a central control station. Designated staff are responsible for the security of these buildings.

In the event of any breaches of security, appropriate measures are taken as soon as practicable to re-secure the property. Crime reports are obtained for all breaches of security by contacting Avon and Somerset Constabulary.

**b. Maintenance for vulnerable buildings, amenities or equipment**

All premises are maintained within the approved budget. Maintenance is undertaken in-house where possible and external contractors used as required.

**c. Banking Arrangements, including borrowing or lending**

Reviewed periodically by South Somerset District Council on behalf of the Committee. The Committee reviews income and expenditure as part of the budget process and the financial outturn analysis.

**d. Professional services, contractors etc.**

With the exception of the services provided by South Somerset District Council under the Annual Service Level Agreement, Procurement Procedural Rules and Financial Procedural Rules, the Committee endeavours to ensure that wherever possible it has the opportunity to select (from several) the provider of any professional service it requires. Where necessary, all prospective contractors are required to provide references of other organisations for which they have recently undertaken similar work.

#### *2 B INTERNAL CONTROLS*

**a. Procurement Procedural Rules and Financial Procedural Rules dealing with the award of contracts for services or the purchase of capital equipment**

The Committee complies with the Procurement Procedural Rules, adopted by South Somerset District Council that govern the awarding of contracts. These are reviewed on a regular basis.

**b. Clear statements of management responsibility for each service**

### **Revenue Budgets**

The Committee has established separate revenue budgets for each of the two services that it manages. These budgets are set, monitored and reviewed by the Committee with the day-to-day control delegated to designated budget holders, who regularly liaise with the Management Accountant.

### **Capital Budgets**

Cemetery – The Committee review the capital budget every five years, which is based on information provided by qualified engineers and surveyors.

The capital budget and expenditure are then monitored and reviewed quarterly and reports are then provided to the committee.

Crematorium – The capital programme is reviewed every five years, which is based on information provided by qualified engineers and surveyors. This information is then presented to the Committee who then decide what capital expenditure is required to go through the South Somerset District Council bidding process. The bidding process then has to be agreed by Full Council.

The capital budget and expenditure are then monitored and reviewed quarterly and reports are then provided to the Committee.

#### **c. Arrangements to detect and deter fraud and/or corruption**

Orders for goods and services are raised to ensure adequate controls are in place, these orders are then processed once an authorised signatory has given the necessary permission. The authorised signatory list is reviewed on a regular basis.

Non order-related invoices are kept to minimum and special dispensation has to be given. These invoices are then subject to scrutiny by both the Clerk to the Committee and the Management Accountant (in relation to the Cemetery) and by both the Environmental Health Manager and the Management Accountant (in relation to the Crematorium).

#### **d. Regular bank reconciliations, independently reviewed**

Bank statements are received monthly and a reconciliation undertaken by the Revenues Accounting Technician, which are inspected by the Responsible Financial Officer.

### **2 C INTERNAL AUDIT ASSURANCE**

#### **a. Review of internal controls in place and their documentation**

Internal controls are reviewed as necessary by the Clerk to the Committee, the Environmental Health Manager and the Internal

Auditor, in consultation with the Responsible Financial Officer (SSDC). Their recommendations are submitted to Committee as necessary.

**b. Review of minutes to ensure legal powers are available and the basis of the powers recorded and correctly applied**

The Clerk to the Committee gives advice and makes recommendations to the Committee, and endeavours to ensure that the Committee's decisions are lawful. Where appropriate, the relevant legal powers upon which decisions are made are recorded in the minutes of meetings. The minutes of meetings are reviewed during the audit process.

**c. Review and testing of arrangements to prevent and detect fraud and corruption**

The use of Procurement Procedural Rules, Financial Regulations and the Delegation Scheme form part of the internal controls that contribute towards the prevention and detection of fraud and corruption.

**d. Review of adequacy of insurance cover provided by suppliers**

Where appropriate, suppliers are required to submit evidence of appropriate insurance cover.

**e. Testing of specific internal controls and report findings to management**

This is undertaken as part of the audit process. Reports are presented as necessary to the Committee and minuted accordingly.

### **SECTION 3**

#### **AREAS WHERE THERE MAY BE A NEED TO SELF-MANAGE RISK**

##### **3 A RISK IDENTIFICATION**

**a. Keeping proper financial records in accordance with statutory regulations**

Financial records are kept in accordance with the statutory requirements and are reviewed as part of the Audit process.

**b. Ensuring all business activities are within legal powers applicable to Councils**

See Section 2 Internal Audit Assurance (b)

**c. Complying with restrictions on borrowing**

The Committee currently have no loan arrangements.



**d. Ensuring that all requirements are met under employment law and Inland Revenue regulations**

Inland Revenue calculations are undertaken as part of the monthly payroll arrangements and are subject to the audit process. Salary forecasts are undertaken as part of the budget setting process and incremental increases paid in accordance with adopted national agreements. Regular advice is provided by the South West Employers on employment matters, and independent legal advice is taken as necessary.

**e. Ensuring all requirements are met under Customs and Excise Regulations (especially VAT)**

All such requirements are met by the Responsible Financial Officer (SSDC) and the Internal Audit process.

**f. Ensuring the adequacy of the annual precept within sound budgeting arrangements**

Each year the Committee reviews its income and expenditure, having regards to financial forecasts and sets a revenue budget to meet the costs of operating both facilities.

In the case of the Cemetery this enables the level of the operating deficit to be determined and apportioned amongst the constituent authorities, who in turn take this into consideration in calculating their respective annual precepts.

In the case of the Crematorium this enables the net operating costs to be identified and any required revenue contributions to be met by the joint owners.

This process also enables the method of financing the capital of both facilities to be assessed and determined.

**g. Ensuring the proper use of funds granted to local community bodies under specific powers or Section 137**

Not applicable.

**h. Proper, timely and accurate reporting of the Council business in the minutes**

The Clerk to the Committee is responsible for ensuring that minutes are prepared in respect of meetings of the Committee. Minutes are distributed to Members in advance of the subsequent meeting, verified as a correct record as one of the first items of business of that meeting and signed at the meeting. Failure to do so along with any amendments is recorded. Committee minutes are copied to all the constituent Councils.

**i. Responding to electors wishing to exercise their rights of inspection**

The rights of inspection to electors are adhered to in accordance with current legislation. Each of the constituent Councils have adopted a publication scheme, which sets out the rights of members of the public to access documents under the Freedom of Information Act 2000.

**j. Meeting the laid down timetables when responding to consultation invitations**

Every effort is made to meet specified timetables when responding to consultation invitations.

**k. Meeting the requirements for Quality Town Council status or other accreditation**

The Crematorium has been inspected by representatives of the Federation of Burial and Cremation Authorities (FBCA) and the Department for Constitutional Affairs (DCA) who gave a positive report and made no recommendations for change.

**l. Proper document control**

Paperwork is retained in accordance with national guidelines and relevant documents are available for viewing on request. All incoming mail is date stamped.

**m. Register of members' interests, gifts and hospitality is in place, complete, accurate and up-to-date**

A copy of the Register is held by the Monitoring Officer at South Somerset District Council. It is the responsibility of individual members to notify the Monitoring Officer of any amendments.

**3 B INTERNAL CONTROLS**

**a. Regular scrutiny of financial records and proper arrangements for the approval of expenditure**

Comprehensive measures are in place for the monitoring and review of expenditure. These include the preparation of detailed annual budgets setting out heads of authorised expenditure, and regular reports to the Committee on actual/budgeted expenditure to date.

**b. Risk assessments carried out and recorded**

The Fire Risk assessment and annual health and safety visits to the Crematorium are carried out by the District Council's Health and Safety Adviser. All building risk assessments are carried out annually

and are recorded on the Council's Health and Safety system. Any actions required are reported to the appropriate service for action.

Operational Risk Assessments are carried out by the Operations Manager (Crematorium) and the Cemetery Foreman (Cemetery). All activities are risk assessed and recorded on the SSDC Health and Safety System. Any required actions are undertaken.

**c. Recording in the minutes the precise powers under which expenditure is being approved**

See Section 2 Internal Audit Assurance (b.)

**d. Regular returns to the Inland Revenue; contracts of employment for all staff; systems of updating records for any changes in relevant legislation reviewed by Council**

Inland Revenue Returns are completed and salaries calculated on a monthly basis, and are subject to internal audit. All members of staff are issued with contracts of employment by South Somerset District Council, and their terms and conditions of employment reviewed as necessary. Staffing issues are referred to the Committee. Systems are in place for updating records for any changes in relevant legislation.

**e. Regular returns of VAT**

The Responsible Financial Officer (SSDC) is responsible for the regular completion and submission of VAT returns, and for ensuring that adequate training is in place for the staff responsible for their preparation.

**f. Developing system of performance measurement**

Staff appraisals are undertaken on an annual basis with a written summary of the points covered during each appraisal issued to the staff concerned.

**g. Procedures for dealing with and monitoring grants, or loans, made or received**

Not applicable.

**h. Minutes properly numbered with a master copy kept in safekeeping**

All Committee minutes are correctly numbered. These are loose-leaf and the approved signed copies are bound and retained in a fireproof safe.

**i. Documented procedures to deal with enquiries from the public**

Telephone calls, letters and e-mails are dealt with as soon as practicable and an appropriate response made.

**j. Documented procedure to deal with responses to consultation requests**

Consultation requests are referred to the Committee, and the agreed response is minuted.

**k. Monitoring arrangements regarding Quality Council status**

Not Applicable.

**l. Documented procedures for document receipt, circulation, response, handling and filing**

The Crematorium Administration Manager and the Cemetery Foreman receive and distribute all mail for their respective facilities. All matters for referral to the Committee are identified and allocated. Mail for action by administration is dealt with accordingly and filed when actions are completed.

**m. Procedures in place for recording and monitoring members' interest and gifts and hospitality received**

See Section 3 Risk identification (l.)

**n. Adoption of Codes of Conduct for members and employees**

All the constituent Councils have adopted the provisions of the single Code for Somerset following the introduction of new regulations by the Government as part of the Localism Act 2011. The conduct expected of employees is set out in their individual contracts of employment and related correspondence. At present, there is no statutory code for employees.

**3 C INTERNAL AUDIT ASSURANCE**

**a. Review of internal controls in place and their documentation**

The Clerk to the Committee, the Environmental Health Manager and the Internal Auditor, in consultation with the Responsible Financial Officer (SSDC), review internal controls as necessary. Their recommendations are submitted to the Committee.

**b. Review of minutes to ensure legal powers in place, recorded and correctly applied**

See Section 2 Internal Audit Assurance (b.)

**c. Testing of income and expenditure from minutes to accounting system, from bank statements to accounting system, from minutes to statements etc. including petty cash transactions**

The testing of these procedures forms part of the internal controls currently in place. The system is also tested during the audit process.

**d. Review and testing of arrangements to prevent and detect fraud and corruption**

The testing of these arrangements forms part of the internal controls currently in place. The system is also tested during the audit process.

**e. Testing of specific internal controls and reporting findings to management**

Where appropriate, the results of such testing as part of the internal controls will be reported to the Committee. Similar reporting to the Committee will be made as part of the internal audit.

**f. Computer data safety**

All necessary procedures and documents are computerised and all data is regularly backed-up and stored off-site.

**March 2015**

**8. EXTERNAL AUDITOR CERTIFICATE AND OPINION 2013/14**

**Purpose of Report**

To update members on the audit findings from 2013/14 as per the attached Grant Thornton report (Page 29).

*(Paula Jeffery, Management Accountant – 01935 462271)*



**This page is part of Section 3 - External auditor certificate and opinion 2013/14**

**Yeovil Crematorium and Cemetery Committee  
Audit Report for the year ended 31 March 2014**

**Other matters not affecting our opinion which we wish to draw to the attention  
of Yeovil Crematorium and Cemetery Committee for the year ended 31  
March 2014**

**Statement of Accounts - Section 1**

Due to a transposition error Box 7 in the year ending 31st March 2013 column  
has been incorrectly stated. The correct figure should be £366,190.

The minute reference and date at the bottom of Section 1 have been left blank.  
The correct references are 6 Final Accounts 2013/14 and 18 June 2014.

The Committee should ensure all boxes are complete before sending the Annual  
Return off for audit.

**Bank Balances**

The Committee holds an instant cash account, however there are currently issues  
with accessing this account due to the death of one of the signatories assigned to  
this account. Due to this the Committee has been unable to confirm the correct  
balance as at 31st March 2014, but have confirmed that there has been little  
activity throughout the year and have provided the bank statement as at 31st  
March 2013 to use as a proxy. The balance on the last bank statement was £2,764  
for 15 February 2013.

The Council should ensure that the balance on this account is available for the 31  
March 2015.

A handwritten signature in black ink, appearing to be 'S. [unclear] / [unclear]'. The signature is written in a cursive style.

**for Grant Thornton UK LLP**

**Date** 21/8/14

**Our ref SOM321**

## 9. **MEMBERSHIP OF COMMITTEE**

The Committee includes representatives of the local Clergy and of local Funeral Directors who have been co-opted to serve in a non-voting advisory capacity.

A number of changes have arisen in the local clergy following the retirement of Rev Ed Bangay – the previous Clergy representative on the Committee. This has delayed the appointment of a successor although this is still under active consideration and a nomination will be made by the local Clergy in due course.

In the meantime, it has been suggested by a member of the public that the Committee considers appointing a Humanist representative to additionally serve on the Committee in a similar advisory capacity.

There are a number of Humanist celebrants in the area who occasionally conduct services at the Cemetery and the Crematorium, and Members may feel that this would help enhance the operation of the Committee.

The Committee is **RECOMMENDED** to note the matter and to consider co-opting a Humanist celebrant to join the Committee in a non-voting advisory capacity.

*(Alan Tawse, Town Clerk – 01935 382424)*



## 10. **STATISTICS**

### **January 2015 to March 2015**

The number of cremations from January 2015 to March 2015 was 526 compared to 393 for the same period in the previous financial year, an increase of 133.

The number of burials was 20 compared to 10 over the same period, an increase of 10. For this period there have also been 10 interments of ashes compared with 7 for the same period last year, an increase of 3.

A breakdown of income over these three months is attached at page 32.

### **April 2014 to March 2015**

The number of cremations from April 2014 to March 2015 was 1,673 compared to 1,609 in the previous financial year, an increase of 64.

The number of burials was 50 compared to 38 over the same period, which represents a increase of 12. For this period there were 41 interments of ashes compared with 33 over the previous year – an increase of 8.

A breakdown of income over these twelve months is attached at page 32.

*(Paula Taylor, Registrar/Administration Manager - 01935 476718)*

Crematorium Revenue April 2014 - March 2015																							
Month	No Crem	Cremation	Other reven	Donations	Tab.Right	Tablet	B.o R.	Urns	Misc.	Rose right	Rose	TOTAL											
April	128	66960.00	245.00	57.60	581.00	1358.00	79.00	42.00	0.00	0.00	0.00	<b>69322.60</b>	inc 3 NRF & 1 Baby										
May	145	75600.00	834.00	41.07	332.00	986.00	94.00	0.00	0.00	116.00	244.00	<b>78247.07</b>	inc 3 NRF & 2 Baby										
June	128	68580.00	607.00	69.48	1079.00	3282.00	1661.00	0.00	0.00	116.00	244.00	<b>75638.48</b>	inc 1 baby										
July	108	57780.00	203.00	50.50	1079.00	3055.00	706.00	0.00	57.00	0.00	0.00	<b>62930.50</b>	inc 1 child										
Aug	124	66960.00	600.00	29.83	1162.00	3612.00	788.00	0.00	0.00	58.00	122.00	<b>73331.83</b>											
Sept	117	61560.00	726.00	25.67	830.00	1469.00	1075.00	0.00	0.00	0.00	0.00	<b>65685.67</b>	inc 2 NRF & 1 Baby										
Oct	136	70740.00	254.00	33.60	913.00	2479.00	248.00	0.00	0.00	58.00	122.00	<b>74847.60</b>	inc 4 NRF & 1 Baby										
Nov	126	67500.00	577.00	21.80	996.00	2971.00	825.00	42.00	0.00	58.00	122.00	<b>73112.80</b>	inc 1 Baby										
Dec	135	71820.00	821.00	77.40	498.00	1346.00	574.00	27.00	0.00	116.00	244.00	<b>75523.40</b>	inc 1 NRF & 1 Baby										
Jan	190	102060.00	580.00	31.91	913.00	2679.00	525.00	0.00	11.60	58.00	122.00	<b>106980.51</b>	inc 1 Baby										
Feb	167	88560.00	1093.00	27.73	1245.00	4104.00	431.00	0.00	0.00	116.00	244.00	<b>95820.73</b>	inc 1 NRF & 2 Baby										
Mar	169	91260.00	480.00	48.30	1577.00	4420.00	1469.00	0.00	0.00	232.00	545.00	<b>100031.30</b>											
<b>Total</b>	<b>1673</b>	<b>889380.00</b>	<b>7020.00</b>	<b>514.89</b>	<b>11205.00</b>	<b>31761.00</b>	<b>8475.00</b>	<b>111.00</b>	<b>68.60</b>	<b>928.00</b>	<b>2009.00</b>	<b>951472.49</b>											
Cemetery Revenue April 2014 - March 2015																							
No of																							
Month	Burials	Interm.	Chapel	Purch.	Ashes	Memorials	Total																
April	6	2400.00	168.00	1276.00	1080.00	476.00	<b>5400.00</b>																
May	6	2000.00	252.00	1520.00	720.00	676.00	<b>5168.00</b>																
June	4	2760.00	252.00	1508.00	0.00	528.00	<b>5048.00</b>																
July	2	800.00	84.00	377.00	360.00	328.00	<b>1949.00</b>																
Aug	3	1600.00	252.00	377.00	0.00	641.00	<b>2870.00</b>	inc. 1 Baby															
Sept	2	800.00	84.00	1548.00	826.00	792.00	<b>4050.00</b>																
Oct	2	400.00	84.00	766.00	233.00	412.00	<b>1895.00</b>	inc 1 NRF															
Nov	3	1600.00	0.00	899.00	286.00	612.00	<b>3397.00</b>																
Dec	3	1600.00	84.00	2614.00	180.00	380.00	<b>4858.00</b>																
Jan	7	2800.00	252.00	1079.00	180.00	0.00	<b>4311.00</b>	inc 1Baby															
Feb	5	2400.00	168.00	1015.00	900.00	180.00	<b>4663.00</b>																
Mar	8	3600.00	336.00	754.00	572.00	511.00	<b>5773.00</b>																
<b>Total</b>	<b>51</b>	<b>22760.00</b>	<b>2016.00</b>	<b>13733.00</b>	<b>5337.00</b>	<b>5536.00</b>	<b>49382.00</b>																
Number of Cremations								Number of Burials															
Month	2008/09	2009/10	2010/11	2010/11	2012/13	2013/14	2014/15	Month	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13		2013/14		2014/15					
														Burial	Ashes	Burial	Ashes	Burial	Ashes				
April	143	142	149	149	146	165	128	April	2	6	5	7	2	6	2	6	2	6	6				
May	118	154	105	105	135	153	145	May	7	4	5	7	5	6	4	4	3	6	4				
June	123	139	128	128	103	128	128	June	5	4	3	4	4	4	1	4	4	4	2				
July	131	138	147	147	125	122	108	July	3	4	3	5	3	3	3	0	3	2	5				
Aug.	117	108	121	121	130	117	124	Aug.	2	4	4	4	8	4	4	4	5	2	1				
Sept.	125	127	120	120	121	102	117	Sept.	0	6	2	1	8	1	7	1	1	2	4				
Oct.	136	136	132	132	142	136	136	Oct.	10	5	2	4	3	6	4	2	2	2	3				
Nov.	111	129	139	139	143	160	126	Nov.	4	7	4	6	3	5	4	5	5	3	4				
Dec.	172	123	145	145	112	133	135	Dec.	1	1	9	4	5	4	4	2	1	3	2				
Jan.	206	180	180	180	159	143	190	Jan.	7	13	7	7	6	4	0	6	1	7	1				
Feb.	144	155	143	143	131	114	167	Feb.	2	7	10	4	2	1	2	2	4	5	5				
March	142	138	162	162	159	136	169	March	4	5	5	9	5	7	4	2	2	8	4				
<b>Total</b>	<b>1668</b>	<b>1669</b>	<b>1671</b>	<b>1671</b>	<b>1606</b>	<b>1609</b>	<b>1673</b>	<b>Total</b>	<b>47</b>	<b>66</b>	<b>59</b>	<b>62</b>	<b>54</b>	<b>51</b>	<b>39</b>	<b>38</b>	<b>33</b>	<b>50</b>	<b>41</b>				