

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

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

The Time... **6.00pm**

The Date... **Wednesday 16 April 2014**

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

10 April 2014

Yeovil Crematorium and Cemetery Committee

To: All Members of Yeovil Crematorium and Cemetery Committee

Mary Evered

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 15 January 2014 (previously circulated).

2. **APOLOGIES FOR ABSENCE**

3. **DECLARATIONS OF INTEREST**

4. **CEMETERY – WORKS PLAN**

PAGE

2-4

5. **CREMATORIUM – WORKS PLAN**

5-11

6. **RISK MANAGEMENT STRATEGY**

12-23

7. **STATISTICS**

24-25

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.

8. **STORM DAMAGE**

26

9. **LAND DISPOSAL**

27

4. **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 2014/15 as attached at pages 3 to 4.

Revenue

Cemetery, General External Works

New container required for equipment, estimated cost £2,500 and quotes being obtained

Some perimeter repairs to the boundary walls are required and are programmed for April 2014

Lodge

Additional insulation to loft space 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
Mar-14

YB002

Capital Project	Officer Comments	Year 2				Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
		2013/14 Estimated Spend	Actual Spend to	2013/14 Remaining Budget	2013/14 Committed (Orders)	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
External													
1	Repairs to boundary walls (including Fencing)	8,451	5,363	3,089		3,310	3,000	3,650	3,000	3,000	3,000		
2	Resurfacing of footpaths/slabs										51,090		
Lodge													
3	Boiler	1,500	1,939	-439									
Chapels													
4	Repairs to external stonework					3,150			3,480				
5	Renew gutters							4,660					
6	Redecorate main chapel						13,400						
7	Reslate roofs							27,930					
Vehicles													
8	Dumper											11,750	
9	Digger									15,000			
Annual totals		9,951	7,302	2,649		6,460	16,400	36,240	6,480	18,000	54,090	11,750	
Add Consultants costs (2.5%)		249		66		162	410	906	162	450	1,352	294	
Add VAT 20%		61		16		40	101	223	40	111	333	72	
Gross Annual Totals		10,261	7,302	2,732		6,661	16,911	37,369	6,682	18,561	55,775	12,116	

Cemetery Ten Year Plan

YB002

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
External												
1 Repairs to boundary walls (including Fencing)		3,310		3,310		3,000	3,650	3,000	3,000	3,000		
2 Resurfacing of footpaths/slabs										51,090		
Chapels												
3 Repairs to external stonework		3,150		3,150				3,480				
4 Renew gutters							4,660					
5 Redecorate main chapel						13,400						
6 Reslate roofs							27,930					
Vehicles												
7 Dumper	Purchased in 2007										11,750	
8 Digger	Purchased in 2004								15,000			
Annual totals		6,460		6,460		16,400	36,240	6,480	18,000	54,090	11,750	
Add Consultants costs (2.5%)		162		162		410	906	162	450	1,352	294	
Add VAT 20%		40		40		101	223	40	111	333	72	
Gross Annual Totals		6,661		6,661		16,911	37,369	6,682	18,561	55,775	12,116	

5. **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 2014/15 as attached at pages 5 to 11.

Revenue

No works outstanding

Capital works

A quotation for upgrading fault recognition system has been received and an order has been placed. Cost £3,300.

A quotation for an extractor fan in the front toilets is being obtained along with the tiling of the Cremator room.

The FT consultant's report dated 7th March 2014 showed no repairs required to the brickwork to Cremators 1 and 2. However they did recommend that replacement hearths to both cremators may be required before the busy winter period and would recommend a budget of £6,926 + VAT per Cremator. It is felt that carrying out this work on no. 1 would be a false economy as we are looking to re-line that Cremator in the coming year/s. The budget is available this financial year for the re-line on that cremator to no. 1 and this will include the works to the hearth. The hearth to no 2. Cremator will be monitored.

Installation of PV Panels

Attached is the progress report from 1st April 2013 until 28th February 2014 as monitored by Anesco under the maintenance agreement, with individual performance details for the month of February 2014.

The system at the Crematorium is performing at 98.4% of the projected design output from April 2013 to the end of February 2014. The February figure was 90.7% as attached summary sheet

A provision of £198.61 has been made for the income due in March 2014

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 2013/14	Year 2		Commitments 2013/14	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
					Actual Spend	Remaining Budget 2013/14		2014/15	2015/16	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
	13	Organ	Complete. Propose projected underspend returned to corporate capital fund.	10000	9042	958									
Garden of Remembrance															
29.4/29.6	14	Remove and replace/repair corroded steel columns and survey						9,930							
29.8-9	15	Fishpond replacement	Propose to reprofile to 2015/16.					8,500							
Main Entrance/Exit Canopy															
31.4/32.4	16	Remedial work to replace/repair corroded steel columns						4,000							
	17	Ventilation for waiting area	Garry obtaining quote. Works will be conducted in 2014/15	800		800									
Exit Waiting Room															
28.1	18	Remove and replace existing sanitary ware and convactor heaters	Complete. Propose projected underspend returned to corporate capital fund.	1,598	1,483	115									
	19	Replacement of hand dryers in waiting area toilets						2,110							
Building															
	20	DDA requirements - upgrade door.	Failsafe mechanism for waiting room door.					7,140		9,120					
Electrical works															
	21	Int and Exterior lighting	£6,450 reprofiled to 2015/16.					6,450							
Mechanical works															
	22	Cold water supply and ass	Rolled forward from 2012/13. Complete awaiting invoice. Propose underspend is rolled forward 2014/15.	7,105	3,862	3,243		3,100							
	23	Upgrade ventilation plant - heat recovery units	In consultation with David Wroe. Propose this is rolled forward to 2014/15.	2,620		2,620		1,660							
	24	Upgrade of controls linking to Brympton Way to improve fault recognition	Completed. Propose projected underspend returned to corporate capital fund.	2,500	3,683	-1,183									
	25	Chapel air conditioning						9,000							

Ref	Line No.	Location	Officer Comments	Estimated Spend 2013/14	Year 2		Commitments 2013/14	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
					Actual Spend	Remaining Budget 2013/14		2014/15	2015/16	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Rear Service Yard															
	26	Replace of garage roofs	Completed. Propose projected underspend returned to corporate capital fund.	8,000	5,612	2,388		1,320							
	27	Demolish and replace existing compost heap bunds							2,730						
		Contingency													
		Annual totals		54,692	29,841	24,851		67,250	97,310	38,127					4000
		Add Consultants costs (5%)		2,735		2,735		3,363	4,866	1,906					200
		Add VAT (20%)		11,485	5670	5,815		14,123	20,435	8,007					840
		Gross annual totals		68,912	35,511	33,401		84,735	122,611	48,040					5,040
Division of Funding															
		South Somerset District Council		61,332	31,605	29,727		75,414	109,123	42,756					4,486
		Yeovil Without Parish Council		7,580	3,906	3,674		9,321	13,487	5,284					554
				68,912	35,511	33,401		84,735	122,611	48,040					5,040

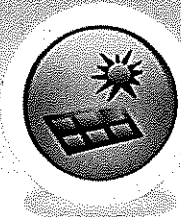
Ref	Line No.	Location	Officer Comments	Estimated Spend 2014/15	Actual Spend	Year 3	Commitments 2014/15	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
						Remaining Budget 2014/15		2015/16	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
		Exit Waiting Room												
	14	Replacement of hand dryers in waiting area toilets						2,110						
		Building												
	15	DDA requirements - upgrade doors	Failsafe mechanism for waiting room door	7,140					9,120					
		Mechanical works												
	16	Cold water supply and associated works	£3,243 rolled forward from 2013/14.	6,343		6,343								
	17	Upgrade ventilation plant - heat recovery units	£2,620 rolled forward from 2013/14.	4,280		4,280								
	18	Chapel air conditioning						9,000						
		Rear Service Yard												
	19	Replace of garage roofs						1,320						
	20	Demolish and replace existing compost heap bunds							2,730					
		Annual totals		74,633		74,633		90,860	38,127					4000
		Add Consultants costs (5%)		3,732		3,732		4,543	1,906					200
		Add VAT (20%)		15,673		15,673		19,081	8,007					840
		Gross annual totals		94,038		94,038		114,484	48,040					5,040
		Division of Funding												
		South Somerset District Council		83,693		83,693		101,890	42,756					4,486
		Yeovil Without Parish Council		10,344		10,344		12,593	5,284					554
				94,038		94,038		114,484	48,040					5,040

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 2014

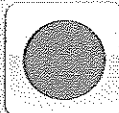
Contract/Portfolio: SSDC

System Size (kWp): 8.0

Portfolio Size (kWp): 167.9

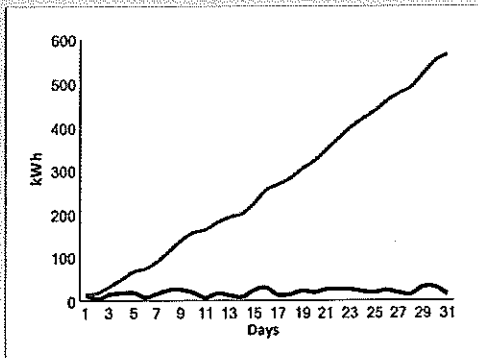
March Performance

111.7%
of design output



March System Output

Power Generated (kWh)	564.9
Design Output (kWh)	505.9
CO2 saved (kg)	305.3
March Income (£)	107.16

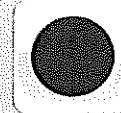


— Daily kWh Generated — Cumulative Generation

PV System Faults in Month: None Recorded

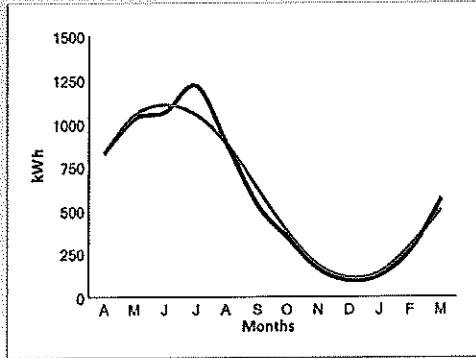
Performance Year to Date

99.3%
of design output



YTD System Output

Power Generated (kWh)	7,081.6
Design Output (kWh)	7,130.1
CO2 saved (kg)	3,827.9
YTD Income (£)	1,343.40



— Monthly kWh Generated — Design kWh Output

PV System Faults YTD: 1 Recorded

6. **RISK MANAGEMENT STRATEGY**

The Committee's adopted risk management strategy (copy attached at pages 13 to 23) 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 Joint Practitioners' Advisory Group's (JPAG) Guidance on Governance and Accountability for Local Councils in England, which is published jointly by the National Association of Local Councils (NALC) and the Society of Local Council Clerks (SLCC) in conjunction with the Audit Commission.

It is **RECOMMENDED**

(1) that the report be noted; and

(2) that the draft revised risk management strategy for 2014/15 be adopted.

(Alan Tawse, Town Clerk - 01935 382424)

Yeovil Crematorium and Cemetery Committee

Risk Management Strategy

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 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.

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 furnitures (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: 10% of building value.

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 £6,000,000 (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 are presented to the Clerk to the Committee.

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 subjected to scrutiny by both the Clerk to the Committee and the Management Accountant.

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 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 made 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 and gifts and hospitality is 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 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 2014

7. **STATISTICS**

January 2014 to March 2014

The number of cremations from January 2014 to March 2014 was 393 compared to 449 for the same period in the previous financial year, a decrease of 56.

The number of burials was 10 compared to 12 over the same period, a decrease of 2. For this period there have also been 7 interments of ashes compared with 6 for the same period last year, an increase of 1.

A breakdown of income over these three months is attached at page 25.

April 2013 to March 2014

The number of cremations from April 2013 to March 2014 was 1,609 compared to 1,606 in the previous financial year, an increase of 3.

The number of burials was 38 compared to 51 over the same period, which represents a decrease of 13. For this period there were 33 interments of ashes compared with 39 over the previous year – a decrease of 6.

A breakdown of income over these twelve months is attached at page 25.

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

Crematorium Revenue		April 2013 - March 2014																					
Month	No Crem	Cremation	Other reven	Donations	Tab.Right	Tablet	B.o R.	Urns	Misc.	Rose right	Rose	TOTAL											
April	165	84760.00	471.00	43.05	1049.00	2476.00	1165.00	10.00	0.00	112.00	224.00	90310.05	inc 1 NRF, 1 baby										
May	153	77480.00	578.00	40.67	1134.00	2922.00	575.00	62.00	58.50	0.00	0.00	82850.17	inc 3 NRF, 1 baby										
June	128	64480.00	515.00	3.36	405.00	1207.00	906.00	0.00	58.50	224.00	448.00	68246.86	inc 2 NRF, 1 baby, 1 child										
July	122	61880.00	756.00	72.82	1539.00	3155.00	958.00	0.00	0.00	56.00	112.00	68528.82	inc 3 NRF										
Aug	117	60320.00	444.00	18.03	1458.00	3090.00	714.00	0.00	0.00	224.00	448.00	66716.03	inc 1 NRF										
Sept	102	52520.00	509.00	5.00	1215.00	2606.00	388.00	0.00	0.00	0.00	0.00	57243.00	inc 1 baby										
Oct	136	70720.00	869.00	27.62	891.00	2316.00	559.00	0.00	0.00	0.00	0.00	75382.62											
Nov	160	83200.00	41.00	32.50	891.00	2207.00	558.00	0.00	0.00	56.00	112.00	87097.50											
Dec	133	68120.00	548.00	115.20	911.00	2622.00	309.00	0.00	0.00	0.00	0.00	72625.20	inc 1 NRF, 1 baby										
Jan	143	73840.00	563.00	20.00	1040.00	3654.00	1386.00	0.00	70.10	112.00	224.00	80909.10	inc 1 baby										
Feb	114	58760.00	491.00	9.33	1296.00	3014.00	218.00	0.00	0.00	112.00	224.00	64124.33	inc 1 NRF										
Mar	136	69680.00	399.00	28.75	1539.00	3437.00	1314.00	0.00	0.00	168.00	336.00	76901.75	inc 2 NRF										
Total	1609	825760.00	6184.00	416.33	13368.00	32706.00	9050.00	72.00	187.10	1064.00	2128.00	890935.43											
Cemetery Revenue		April 2013 - March 2014																					
No of																							
Month	Burials	Interm.	Chapel	Purch.	Ashes	Memorials	Total																
April	6	2340.00	328.00	927.00	174.00	370.00	4139.00																
May	4	1560.00	246.00	991.00	522.00	576.00	3895.00																
June	4	1560.00	246.00	430.00	522.00	496.00	3254.00																
July	0	0.00	82.00	1230.00	696.00	483.00	2491.00																
Aug	4	1170.00	82.00	1053.00	1044.00	514.00	3863.00	inc 1 baby															
Sept	1	390.00	82.00	0.00	174.00	884.00	1530.00																
Oct	2	780.00	0.00	1767.00	348.00	740.00	3635.00																
Nov	5	1560.00	164.00	1654.00	1044.00	113.00	4535.00																
Dec	2	1930.00	164.00	623.00	102.00	596.00	3415.00																
Jan	6	2340.00	410.00	1727.00	870.00	226.00	5573.00																
Feb	2	780.00	164.00	255.00	348.00	339.00	1886.00																
Mar	2	780.00	82.00	765.00	348.00	669.00	2644.00																
Total	38	15190.00	2050.00	11422.00	6192.00	6006.00	40860.00																
Number of Cremations								Number of Burials															
Month	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Month	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13		2013/14						
															Burial	Ashes	Burial	Ashes					
April	127	143	142	149	110	146	165	April	4	2	6	5	7	2	6	2	6	2					
May	123	118	154	105	154	135	153	May	7	7	4	5	7	5	6	4	4	3					
June	119	123	139	128	121	103	128	June	5	5	4	3	4	4	4	1	4	4					
July	124	131	138	147	110	125	122	July	7	3	4	3	5	3	3	3	0	3					
Aug.	122	117	108	121	109	130	117	Aug.	0	2	4	4	4	8	4	4	4	5					
Sept.	101	125	127	120	122	121	102	Sept.	5	0	6	2	1	8	1	7	1	1					
Oct.	129	136	136	132	121	142	136	Oct.	8	10	5	2	4	3	6	4	2	2					
Nov.	149	111	129	139	122	143	160	Nov.	6	4	7	4	6	3	5	4	5	5					
Dec.	121	172	123	145	88	112	133	Dec.	7	1	1	9	4	5	4	4	2	1					
Jan.	191	206	180	180	161	159	143	Jan.	0	7	13	7	7	6	4	0	6	1					
Feb.	153	144	155	143	109	131	114	Feb.	7	2	7	10	4	2	1	2	2	4					
March	121	142	138	162	143	159	136	March	4	4	5	5	9	5	7	4	2	2					
Total	1580	1668	1669	1671	1470	1606	1609	Total	60	47	66	59	62	54	51	39	38	33					