



NOTICE OF MEETING

PORTCHESTER CREMATORIUM JOINT COMMITTEE

MONDAY, 23 SEPTEMBER 2013 AT 2.00 PM

**CONFERENCE ROOM B026, PUBLIC SERVICES PLAZA, CIVIC CENTRE
ROAD, HAVANT PO9 2AX**

Telephone enquiries to John Haskell, Clerk to the Joint Committee
Email:

Membership

Councillor Hugh Mason (Chair)
Councillor Leslie Keeble (Vice-Chair)

Councillor Mike Fairhurst
Councillor David Collins
Councillor Jason Fazackarley

Councillor Keith Evans
Councillor Dennis Wright
Councillor Peter Edgar

(NB This Agenda should be retained for future reference with the minutes of this meeting.)

Please note that the agenda, minutes and non-exempt reports are available to view online at www.portchestercrematorium.org

AGENDA

- 1 Apologies for Absence**
- 2 Declarations of Members' Interests**
- 3 Minutes of the Meeting held on 17 June 2013 (Pages 1 - 8)**
- 4 Matters Arising from the Minutes not specifically referred to on the Agenda**

(a) Minute 519 – Presentation to Gosport BC's Scrutiny Board – 17 July.

5 Clerk's Items

The Clerk to the Joint Committee will report on any matters requiring attention.

6 Portchester Crematorium Internal Audit Report - 2013 (Pages 9 - 34)

The purpose of the attached Internal Audit report is to advise that the internal audit, undertaken in accordance with the 2013/14 audit plan, has been completed and the recommendations agreed with officers.

RECOMMENDED that completion of the Internal Audit and report in accordance with the 2013/14 Audit Plan be noted.

7 Engineer and Surveyor's Report - Planned Maintenance Programme - Progress Report (Pages 35 - 38)

The report of the Engineer and Surveyor, dealing with progress being made on the planned maintenance programme, is attached.

RECOMMENDED that the Joint Committee notes the contents of the report.

8 Horticultural Consultant's Report (Pages 39 - 40)

A report from the Horticultural Consultant on grounds maintenance generally is attached.

RECOMMENDED that the report be received and noted.

9 Manager and Registrar's Report (Pages 41 - 42)

(a) General Report attached

(b) Any other items of topical interest

Institute of Cemetery and Cremation Management - Recycling of Metals Scheme – Update on result of consultation with members

10 Crematorium Mercury Abatement Project

Oral update from Engineer and Surveyor on any relevant matters

11 Developing and Enhancing the Crematorium's Services (Pages 43 - 50)

The purpose of the attached report is to set out a range of initiatives aimed at developing further and enhancing the established quality of the services provided

at the Crematorium

RECOMMENDED that members consider and approve the individual recommendations set out in the report..

12 Building Surveying Consultancy Service (Exempt Item)

Before considering this item the Joint Committee will be asked to pass the following resolution –

RECOMMENDED that the public be excluded from the meeting during these items of business because it is likely that if members of the public were present there would be disclosure to them of ‘exempt information’ within paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972.

The purpose of the exempt report from the Engineer and Surveyor is to recommend a strategy for ensuring continuity of adequate support in the provision of the building surveying consultancy service in both the medium and long term.

13 Horticultural Grounds Maintenance Contract (Exempt Item)

Before considering this item the Joint Committee will be asked to pass the following resolution –

RECOMMENDED that the public be excluded from the meeting during these items of business because it is likely that if members of the public were present there would be disclosure to them of ‘exempt information’ within paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972.

The purpose of the exempt report from the Horticultural Consultant is to report back as requested by the Joint Committee on the contract for the provision of horticultural and grounds maintenance services that expires in December 2014.

14 Date of Next Meeting – Monday 9 December 2013 at 2pm in Portsmouth

JH/me
12 September 2013
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Agenda Item 3

PORTCHESTER CREMATORIUM JOINT COMMITTEE

MINUTES OF THE MEETING of the Joint Committee held in the Collingwood Room, Civic Offices, Fareham on Monday 17 June 2013 at 2.00 pm.

Present

Fareham Borough Council

Councillor Leslie Keeble

Gosport Borough Council

Councillor Christopher R Carter (standing deputy)
Councillor Dennis Wright

Havant Borough Council

Councillor Mike Fairhurst

Portsmouth City Council

Councillor Hugh Mason
Councillor Jason Fazackarley

Apologies for Absence (AI 1)

Councillor Peter Edgar (Gosport Borough Council), Councillor Keith Evans (Fareham BC), Councillor David Collins (Havant BC), engaged on other council business, and Andy Wannell, the Treasurer to the Joint Committee.

Welcome and Introductions

Councillor Mike Fairhurst (Havant BC), and Councillor Christopher Carter (Gosport BC) were welcomed to the meeting.

515 Appointment of Chairman (AI 2)

RESOLVED that Councillor Hugh Mason (Portsmouth City Council) be appointed Chairman for the 2013/14 municipal year.

(Councillor Hugh Mason in the Chair)

516 Appointment of Vice-Chairman (AI 3)

RESOLVED that Councillor Leslie Keeble (Fareham Borough Council) be appointed vice-chairman for the 2013/14 municipal year.

517 Declarations of Members' Interests (AI 4) - None

518 Minutes of the Meeting held on 11 March 2013 (AI 5)

RESOLVED that the minutes of the meeting held on the 11 March 2013 be signed as a correct record.

519 Matters Arising from the Minutes not specifically referred to on the Agenda (AI 6)

The Clerk referred to Minute 507 and mentioned that arrangements had now been made to give a presentation to Gosport Borough Council's Scrutiny Board at 5pm on Wednesday 17 July at the Crematorium, to include a tour of the facilities.

Any members of the Joint Committee wishing to see the presentation would be welcome to attend.

520 Clerk's Items (AI 7) - None

521 Portchester Crematorium Joint Committee – Annual Report - 2012/13 (AI 8)

(TAKE IN REPORT OF THE CLERK TO THE JOINT COMMITTEE)

Arising from discussion, reference was made to the future opening of a new crematorium at Bartons Road, Havant. Members were advised that the latest public information indicated the facility, to be operated privately by Southern Co-operative, was due to open in autumn 2013. There would be a further update report at the next Joint Committee meeting.

RESOLVED that the annual report for the 2012/13 financial year be noted and received and it be sent for information to each constituent authority.

522 Internal Audit Plan 2013/14 to 2017/18 (AI 9)

(TAKE IN REPORT OF THE TREASURER)

Elaine Hammell, Head of Audit and Assurance at Fareham BC, presented this report. In doing so members were reminded that Fareham BC was responsible for dealing with the financial administration related to the activities of the Joint Committee, including the provision of internal audit services, and reporting on them to the Joint Committee.

Councillor Keeble explained that although a member of Fareham BC's Audit and Governance Committee he did not, as a member of that committee, see reports on the crematorium, unless they had been called in for scrutiny.

RESOLVED (1) that the plan of internal audit work set out in Appendix 1 to the report be approved;

(2) that the Treasurer to the Joint Committee be given delegated authority to make minor changes to the coverage within the number of audit days agreed; any such change(s) to be reported to the following Joint Committee meeting after the change.

523 Risk Management (AI 10)

(TAKE IN REPORT OF THE TREASURER)

In presenting this report, the Deputy Treasurer drew particular attention to the risk registers that had been reviewed, and to a set of proposed financial regulations that had been prepared to bring together and clarify existing practices and arrangements.

In response to questions from members, the following main points arose –

- In respect of Operational Risk 12 – Car parking - It was explained that the capacity of the existing car parks had been calculated and designed following a traffic management survey.
- In respect of the three risk categories (High, Medium, and Low) used in the risk registers – some members enquired as to the form of quantitative assessment that had been used to allocate a category to each risk. The Deputy Treasurer explained the background and that previously a matrix system had been used to identify and score each risk element before arriving at a final assessment. The officers forming the Crematorium Governance Assurance group had now reviewed the previous assessments before settling each current risk category set out in the appendices to the report. In response to a request from some members, the Deputy Treasurer undertook to circulate to members for the next meeting the background matrix information in respect of each risk.
- The Deputy Treasurer noted that ‘Insufficient chapel space’ should be assessed and added as an additional risk.
- Following completion of the mercury abatement project (which had been the subject of separate risk assessments) any related issues would now be subsumed into Operational Risk 6 – ‘Cremators cease to function’.

RESOLVED (1) that the Risk Management Strategic Framework and Policy as set out in Appendices A & B of the report be approved;

(2) that the revised Strategic and Operational Risk Registers set out in Appendices C & D to the report be approved;

(3) that the Financial Regulations set out in Appendix E to the report be approved.

(4) that the Treasurer makes available to members the matrix information used to identify, assess and score each risk.

524 Comprehensive Income and Expenditure Statement 2012/13 (AI 11)

(TAKE IN REPORT OF THE TREASURER)

RESOLVED that the contents of the report be noted.

525 Annual Return for the Financial Year Ended 31 March 2013 (AI 12)

(TAKE IN REPORT OF THE TREASURER)

RESOLVED that the Annual Return for the financial year ending 31 March 2013 be approved and signed as appropriate, as follows -

- (a) **Section 1 - Accounting Statements for Portchester Crematorium Joint Committee be approved and signed;**
- (b) **Section 2 - Annual Governance Statement be approved and signed;**
- (c) **Section 4 - Annual Internal Audit Report be noted.**

526 Engineer and Surveyor's Report - Planned Maintenance Programme - Progress Report (AI 13)

(TAKE IN REPORT OF THE ENGINEER AND SURVEYOR)

RESOLVED that the contents of the report be noted.

527 Manager and Registrar's Report (AI 14)

(a) General Statistical Report

(TAKE IN REPORT OF THE MANAGER AND REGISTRAR)

In submitting the report, the Manager and Registrar drew particular attention to the large number of cremations undertaken during the 5 months to the end of May 2013 (2,020) compared with similar periods in previous years (1,781 in 2012; and 1,784 in 2011). He also confirmed that the average gas consumption was 71cu.m per cremation.

RESOLVED that the report be received and noted.

(b) Any other items of topical interest

In response to questions, the Manager and Registrar explained that the cremation fee at Portchester (currently £520 per annum) was considerably less than other crematoria in the area. It was not known what level of charges would be introduced at the new Havant crematorium (The Oaks).

NOTED

528 Horticultural Consultant's Report (AI 15)

(TAKE IN REPORT OF THE HORTICULTURAL CONSULTANT)

In presenting his report, the Horticultural Consultant explained that the rose beds by the Brian Kidd summer house were now flowering better than expected. Those few trees that had been felled would not be replaced thereby allowing space for other trees to continue to develop and grow.

RESOLVED that the report be received and approved.

529 Crematorium Mercury Abatement Project (AI 16)

(a) Maximising the Benefit of Mercury Abatement Plant

(TAKE IN REPORT FROM THE ENGINEER AND SURVEYOR)

Following consideration of the report and in response to questions, members were hopeful the work proposed could be undertaken at an early date.

RESOLVED (1) that the proposal outlined by Pope Consulting Ltd to incorporate the mercury abatement heat exchangers into the existing Crematorium building heating systems be approved;

(2) that approval be given for an additional £28,500 capital scheme in the current financial year.

(b) General Report

The Engineer and Surveyor explained that following completion of this project last year some minor works were currently being undertaken to the roof level fan system.

The Joint Committee was advised that at present it was still understood CAMEO (Crematoria Abatement of Mercury Emissions Organisation), of which Portchester was a member, was likely to start trading from 2014 onwards. Under CAMEO's 'burden sharing' scheme crematoria that had carried out abatement would receive payments financed by those crematoria that had decided not to abate.

RESOLVED that the report be noted.

(c) Appointment of Member Representative to serve on the Project Review Board

The Clerk explained that although the project had been completed there might be some residual matters that could require attention and it would therefore be appropriate to re-appoint a member to serve on the Review Board.

RESOLVED that Councillor Hugh Mason be appointed the member representative to serve on the Project Board.

530 Energy Generation (AI 17)

(TAKE IN REPORT OF THE ENGINEER AND SURVEYOR)

Consideration was given to the report of the Engineer and Surveyor on the investigation into the possibility of solar-generated electricity at the Crematorium. Some members commented on the advancements they believed had been made in photovoltaic panel technology, thereby extending the length of life of solar panels that were currently being manufactured. Members supported pursuing further investigations of this initiative.

The Engineer and Surveyor drew attention to issues of structural integrity, equipment maintenance, and particularly visual appearance that would need to be addressed if and when any scheme was to proceed.

RESOLVED that the possible benefits of solar-generated electricity and ways and means by which this could be achieved at the Crematorium continues to be investigated, with particular reference to visual amenity and the Engineer and Surveyor be asked to report to a future meeting.

531 Grievance and Disciplinary Appeals Committee – Appointment of Representatives (AI 18)

RESOLVED that Councillors Hugh Mason, Leslie Keeble and Dennis Wright be appointed, (together with Councillors Jason Fazackarley, Mike Fairhurst and Christopher Carter as standing deputies) to serve on the Appeals Committee, as agreed on 14 June 2010 under minute 360.

532 Horticultural Grounds Maintenance Contract (Exempt Item) (AI 19)

Before considering this item the Joint Committee –

RESOLVED that the public be excluded from the meeting during this item of business because it is likely that if members of the public were present there would be disclosure to them of ‘exempt information’ within paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972.

The purpose of the report from the Horticultural Consultant was to explain that the contract for the provision of horticultural and grounds maintenance services expires in December 2014. The report sought the Joint Committee’s instructions as to the way forward.

Take in exempt minute setting out the decision of the Joint Committee in respect of the consideration of this matter, which includes a requirement for the Horticultural Consultant to report back to the Committee in September 2013 .

533 Contract for Professional Consultancy Building Services at the Crematorium (Exempt Item) (AI 20)

Before considering this item the Joint Committee -

RESOLVED that the public be excluded from the meeting during this item of business because it is likely that if members of the public were present there would be disclosure to them of 'exempt information' within paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972.

The purpose of the report by the Clerk to the Joint Committee, prepared in consultation with the Engineer and Surveyor was to explain that the existing contract for professional consultancy building services had been extended for a further one year term, until 31 March 2014. It also sought approval and instructions from the Joint Committee as to the way forward.

RESOLVED (1) that the recommendations contained within the exempt report be approved.

(2) that the Engineer and Surveyor reports back to the Joint Committee in September 2013 on the action being taken.

534 Dates of Future Meetings (AI 21)

RESOLVED that the Joint Committee meets at 2pm on a rotating basis on the following dates in 2013/14, at the venues indicated –

**Monday 23 September 2013 (Havant)
Monday 9 December 2013 (Portsmouth)
Monday 10 March 2014 (Fareham)
Monday 16 June 2014 (Gosport)**

The meeting concluded at 3.30pm

Chairman

JH/me
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Final Internal Audit Report
Portchester Crematorium 2013/14


Date Fieldwork Completed:	May 2013
Date of Draft Report:	July 2013
Date of Final Report:	August 2013
Report Number:	990
Lead auditor:	Josie White

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Executive Summary

This report details the Internal Audit work undertaken to check compliance with a selection of procedures and controls in place over Portchester Crematorium. This Internal Audit has been undertaken in accordance with the 2013/14 Internal Audit Plan. Our audit approach and a summary of the work undertaken are provided in the Audit Framework in Appendix A.

	Minimal	Limited	Reasonable	Strong
Audit Opinion & Direction of Travel				
			New opinion scale	

Key Findings

Strengths

- Authorisation limits set out in the Scheme of Delegation were found to have been complied with during all tests undertaken.
- Appropriate checks were evidenced for all invoices processed.
- Payroll payments processed were found to be accurate.
- Adequate records of income were in place during all tests undertaken.
- A sample of income collected was traced to the bank statement reconciliation.

Weaknesses

- Due to recent building work, the alarm system and CCTV cameras to aid building security were not working at the time of audit due to the wires having to be cut. It was also noted that a list of key holders is not currently maintained.
- At the time of the audit the Financial Regulations were in the process of being drafted. This was an outstanding previous recommendation.
- Risk registers lacked sufficient detail of control measures in place and evidence of periodic review.

Area of Scope	Adequacy of Controls	Effectiveness of Controls	Recommendations Raised		
			Essential (☛)	Important (▲)	Advisory (Ⓜ)
Expenditure			-	1 (previously raised and in progress)	1 (previously raised and not yet started)
Risk Management			-	1	1
Income			-	-	-
Payroll			-	-	2
Other Operational Controls			-	1	1
Other Assurances		Finding			
Income and Expenditure Errors identified		None noted during this audit.			
Level of Previous Recommendation Implementation		Eleven previous recommendations were followed up from the previous audit of which three Important recommendations had been implemented (one in progress), 75% implementation rate, and five Advisory recommendations had been implemented (one no longer relevant and one not yet started).			
Fraud Assurance		A sample of 12 assets procured by the Crematorium was tested to confirm it could be located, In each case it was confirmed that the asset could be located as per the records retained.			

Summary of Findings

Expenditure

Financial Regulations and Contract Standing Orders

At the time of the audit, Financial Regulations specific to the Crematorium were in the process of being drafted following a recommendation from the previous year's audit report. They were subsequently approved by the Joint Committee in June 2013. Audit obtained the draft Financial Regulations and confirmed that duties for key financial tasks were clearly defined. It was confirmed that a Standing Orders document is in place for staff to follow when producing any contract by, or on behalf of, the Portchester Crematorium Joint Committee (PCJC). This may be a contract for any type of good or service. The document details the tendering process as follows:

- Where the estimated value is less than £10k, the responsible officer (RO) may enter into such a contract with any person that he/she deems competent for the purpose; verbal quotations must be confirmed in writing.
- Where the estimated value is over £10k, the RO must where possible, seek at least 3 quotations in writing (or tenders if over £50K). If 3 cannot be obtained the RO must record the reasons.
- Where the estimated value is over £100k then the chair/vice-chair and Treasurer must be involved in the award the contract.

It was confirmed that a Scheme of Delegation to Officers is in place which formally documents the powers, duties and functions of the Clerk, Treasurer, Engineer and Surveyor, and Horticultural Consultant to the Committee, and the Manager and Registrar of the Crematorium.

Contract Tendering

From the extract of the financial system provided, it was noted that there were no contracts procured in 2012/13 with a value in excess of £50K. It was noted that payments, not relating to contract procurement, in excess of £50K have been made within 2012/13. None were over £100K. We selected a sample of four of these payments and confirmed that in two cases, the tendering procedures outlined above would not have been required. The remaining two payments related to a capital programme for which the supplier is Facultative Technologies, a specialist abatement contractor. This programme was tendered for and the tender was awarded by the Joint Committee in January 2011. The tendering for this contract was covered in the 2012/13 audit in which it was found that the Contract Standing Orders was adhered to.

Ordering and Receipt of Goods, Invoice Processing and Payment, Authorisation Limits and Approval of Expenditure

Payments made on behalf of Portchester Crematorium must be supported by invoices and authorised by a member of staff with appropriate authority, as stated in the Scheme of Delegation of Officers. This states that:

- The Clerk to the Committee;
- The Treasurer to the Committee;
- The Engineer and Surveyor to the Committee;
- The Horticultural Consultant to the Committee;
- The Manager and Registrar to the Committee

“are all to incur routine revenue expenditure, and to incur capital expenditure up to a limit of £100k when in consultation with the Treasurer. They can all authorise any officer under his or her direct managerial control or any other officer employed by the Committee to exercise any of the functions delegated to the officer”.

An authorised signatory form must be completed for any Officer allocated authority to sign invoices. For the sample of five payments selected, in each case it was confirmed that the payment was supported by invoices, and expenditure was approved as required within the Scheme of Delegation by someone with an authorised signatory form. Within the sample tested, one payment related to goods rather than services and, in this instance, it was verified that a purchase order was raised. Only one of the five invoices was for goods and therefore only this one had a corresponding purchase order on file.

The VAT on the sample of payments selected was found to have been handled correctly.

Accounting for VAT

VAT Returns are filed in a folder together with VAT reports generated from efinancials as supporting evidence. The figures on the report are entered into a working paper set out to apportion VAT. Evidence has been retained that the return has been submitted for the 2012/13 financial year.

Audit obtained the VAT return submitted for 2012/13 based on VAT reports generated from efinancials. The total value of sales and other outputs in this period was £682,149 of which £7,944 was due in VAT. The total value of VAT reclaimed by PCJC in this period on purchases and other inputs was £15,512 so the net VAT to be paid was £7,568. It should be noted that we did not confirm the accuracy of this amount but it was verified that prior to submission to HMRC, the return was authorised by the Deputy Treasurer.

Risk Management

Risk Management Framework

The Joint Committee has adopted a brief Risk Management Policy Statement in December 2009. The Risk Management Framework sets out the Clerk to the Joint Committee as being the figurehead for the Policy and the Treasurer to the Joint Committee responsible for maintaining the Policy. The framework also stipulates that the Policy will be updated in March of each year and reported to the Joint Committee.

Audit obtained the Risk Management Policy Statement adopted in 2009. It is understood that that officer-led reviews of the framework are undertaken each year. However, at the time of audit the statement had not been submitted to the Joint Committee for formal review since 2009 and, therefore, not updated in line with the requirement detailed above. An [Advisory Recommendation](#) has been raised. It is noted that this has subsequently been addressed and an updated framework submitted to the Joint Committee in June 2013.

Risk registers are in place at a Strategic and Operational level to encourage risk awareness. It is understood that officer led reviews of the risks are carried out each year, however, no evidence was found during the audit. As such an [Important Recommendation](#) has been raised which also incorporates the new actions below. It was stated that the risk registers will be agreed at the upcoming meeting of the Control Assurance group to verify the risk management framework and also present the details to the Joint Committee.

Risk Identification, Assessment and Action

It was confirmed that each risk in the Strategic and Service level risk registers has been assigned to an appropriate Risk Manager. The Risk Managers are the Registrar, the Treasurer, the Clerk to the Joint Committee and the Engineer and Surveyor to the Committee. It was noted that controls or action plans are not currently documented in the risk registers to show how risks are being mitigated, and risks are not linked to strategic objectives; the ['Important' recommendation](#) raised above also covers this issue.

Income

Setting fees and charges

The Joint Committee agrees the schedule of fees and charges annually for each of the income streams, following proposals from the Treasurer &/or Deputy Treasurer. It was confirmed that the current fees & charges schedule is available on the Crematorium website. Audit obtained the fees & charges schedules for both 2012/13 and 2013/14 and verified that the changes were agreed by the Joint Committee during the meeting in December 2012.

Funeral Director bookings

Cremations are logged within the electronic crematorium diary; Funeral Directors will either telephone the Crematorium to reserve a timeslot, which is entered by the crematorium staff, or the Funeral Director has a direct link to the dairy system to enable them to schedule their own cremation. A manual book is also completed. At the end of each week, the number of cremations carried out for each Funeral Director is ascertained from the book. An adjustment for the number of cremations carried out free of charge, i.e. under 16s, is made before requesting payment from the Funeral Directors.

Sample testing of five Funeral Director bookings on the manual file confirmed that the income received reconciled to the receipts and the approved scale of charges, with the exception of one instance where ten bookings were paid for but eleven bookings took place; this was due to a late cancellation the week previously whereby eleven were paid for the week before and only ten were conducted. Audit obtained the records to verify this.

Book of Remembrance and Memorial Cards

The charge for inscription in the Book of Remembrance is based on the number of lines of text and whether a motif is required, the minimum is two lines and the maximum is eleven lines. Forms are completed to request inscription. Three forms for orders for inscription in the Book of Remembrance were selected for testing and it was confirmed that each had a receipt retained as evidence of the accurate amount of income being received.

Fees for Memorial Cards are based on whether orders are for single, double or triple entry and whether a badge or crest is included. Orders for memorial cards are recorded in a manual book and receipts are completed for payment received. It was verified for a sample of five memorial card orders that accurate payments were received and receipts were retained.

Storage and Scattering of Ashes

The Crematorium does not charge for storage of ashes, and charges are only made for the scattering of ashes if the deceased was cremated elsewhere. The current charge for this is £48, in 2012/13 it was £47. Sample testing of five scatterings of ashes from other crematoria confirmed that accurate payments of £47 (correct as at 2012/13) were received for each scattering, and this was recorded in the receipt book and is stored at the Crematorium.

Receipting and Record Keeping

Payment is generally received through the post and a receipt is produced. A single receipt is issued to Funeral Directors for the cremations carried out on their behalf. The receipt shows the number of cremations carried out and the number of times an organist or organ was used. The receipt number is recorded within the cremation ledger and also on the application form. Details of the receipt are also recorded on the application form for entries to the Book of Remembrance &/or Memorial Cards.

Sample testing of cash journals established these were correct and accurately input into the financial system from source documentation.

Banking Arrangements

Bank statements are reconciled against ledger balances using a system that lists any items that do not reconcile due to timing. These are generated and checked on a weekly basis. Five weeks were selected and it was verified that a reconciliation has been completed each week. For the weeks selected in July, September, November 2012 and January 2013, the balances reconciled. The sample selected in March 2013 did not reconcile; this was due to a direct debit from Corona Energy of £12,744.14 missing from the statement; it was confirmed that this was noted on the reconciliation sheet and subsequently resolved.

Accounting for VAT

The Joint Committee has a VAT partial exemption status and with the agreement of HMRC has a special method of calculating for reclaiming VAT; each quarter's calculation is completed with an individual quarterly return and a payment is made or received from HMRC. It was confirmed that this amount has to be taken into account on the Quarter One return in the new financial year.

Sample testing of coding of income established VAT had been identified and handled correctly on the cash journal and subsequently coded correctly within the financial system.

Debtor Management

The Crematorium rarely has debtors; the main debtor is the Co-Operative who pays for cremations and associated services in arrears. Records of income received from the Co-Operative are recorded on a spreadsheet which was obtained by Audit. The spreadsheet showed regular payment throughout the year.

Payroll

Staffing Structure and Pay Scales

Audit obtained the Staffing Structure from the Audit System Notes and updated it by removing leavers and including the one new starter. Currently there are sixteen members of staff working for Portchester Crematorium. The staff based at the crematorium are paid based on a local grade scale which is aligned to the pay scales set by the National Joint Council for

Local Government Services. However, no locally maintained staffing structure was in place and an [‘Advisory’ recommendation](#) has been raised.

Appointment Approval and Pay Awards

The Registrar is authorised to appoint staff on a grade up to and including spinal point 28 and to agree an appropriate salary point within the scale applicable to the post. The one new employee in 2012/13 was employed on spinal point 14 and therefore the Manager and Registrar was authorised to appoint him. The salary point was confirmed as appropriate as it is the same grade as other Attendants in employment at the Crematorium. As detailed within Appendix A of this report, Human Resource Management checks, including pre-employment checks, have not been covered within this audit.

Payroll Procedures and Support Officer Payments

Audit selected a sample of five members of staff employed by the Crematorium and checked the payroll payments made in October 2012 and January 2013. Two of the employees sampled were full time employees and three were Support Officers (members of the PCJC who do not work at the Crematorium full time), but all are paid with a salary. All payments made in October 2012 and January 2013 selected were confirmed to be accurate against the standing post data; the Attendant (a full time employee) was paid extra in both months for overtime. The Scheme of Delegation states that the Manager & Registrar is authorised to approve planned overtime where estimate provision exists (either capital or revenue). This employee's overtime was based on weekends and bank holidays for which estimate provision exists, and both overtime forms were submitted and authorised by the Manager & Registrar.

Expense Claims

Expenses claims for crematorium staff are processed by Fareham Borough Council as part of the support arrangements. The claims are authorised by crematorium staff (either by the Registrar or the Deputy Registrar) and are issued to the FBC Payroll Team for processing. Five expense claims processed were selected for testing; in all cases selected, it was verified that the claim had been authorised by a member of the Crematorium, in line with the Scheme of Delegation. Receipts were attached as required in two cases, however, in the remaining cases, one claim was missing receipts for stamps, one was missing receipts for stamps and one parking ticket, and one had no receipts attached. An [Advisory Recommendation](#) has been raised.

PAYE and NI Deductions

Tax deductions are processed on the Payroll system and this data is extracted in order to make payments to HMRC. Testing of two months confirmed that the payroll is processed by one Officer and the deductions report is checked and signed by a separate Officer. Payroll output reports show a breakdown of PAYE and NI deductions from each employee. The calculation of PAYE and NI through use of system parameters was also found to be accurate in the sample tested above.

Members Allowances

FBC Members are entitled to travel allowance only for attending a meeting of the Joint Committee. It was verified that there were no expense claims processed for FBC Members in 2012/13.

Other Operational Controls

Maintenance of Registers

The register of cremations at Portchester Crematorium is maintained using Epilog, a crematorium administration system. Audit observed the database and obtained an example of a register of a cremation at Portchester Crematorium. It was confirmed that data entered includes a cremation number for reference, cremation and death dates, name, and address detailed of the deceased and also the person who applied for the cremation, and details of the people signing certificates.

Organists Expenditure and Income

Expenditure for organists is incurred when organists are required for cremations. Organist bookings are recorded manually in a book held at the Crematorium. Invoices are received on a fortnightly basis from Organists for payment. Audit sampled five invoices processed for Organist services and verified that in all cases the number of services paid for reconciled to the number of services recorded manually in the book. All invoices had been signed to verify that the work had been completed and authorised by the Manager & Registrar.

Income for organists is received along with cremation fees, where an organist is booked. Organist bookings are recorded manually in a book listed by day. Corresponding receipt numbers are recorded in the book to evidence payment by the Funeral Directors. The cost for the use of the organ in 2012/13 was £31.35 and £19.65 for the services of the organist, equalling a total of £51. Audit sampled five weeks of organist bookings and confirmed in all cases that the payment received as stated on the receipts and this matched the number of organist services carried out, as recorded in the manual Organist book.

Medical Referees Expenditure and Income

Invoices are received for Medical Referees fees on a quarterly basis. Invoices are signed to state the work has been completed and are subject to authorisation by either the Manager & Registrar or the Deputy Superintendent & Registrar, in line with the Scheme of Delegation. Income for Medical Referees is received as part of the Cremation fees.

Four quarterly invoices processed for services of Medical Referees were sampled by Audit, and it was confirmed in each case that invoices reconciled to the bookings manually recorded in the Medical Referees book, invoices were signed by the Deputy Treasurer to document the receipt of services, prices were checked by the Manager & Registrar, and payments were authorised by the Deputy Superintendent & Registrar.

Management of Garden Improvement Fund

Upon receipt of donations, the details are recorded manually in a receipts book. Five donations to the Garden Improvement Fund were sampled, in all cases receipts were on file to evidence that payments were received. Payments receipted accurately matched donations recorded in the book.

Donations received are receipted by the Manager & Registrar and reconciled at year end for work that the Horticultural Assistant had completed. The total value of donations made in 2012/13 was £1,443. This was matched against £1,016 for the provision of the stone pathway linking the pond to the main path, and the remainder contributed to the replacement of seating.

ICT Controls

The Crematorium use F:Secure workstation security and virus software, this is installed and monitored by their IT consultants ROCC computers. It was confirmed that user names and passwords are required to be entered in order to gain access to the computer system. Audit could also confirm and evidence that a separate login name and password is required to be entered for access to the Epilog system, where sensitive and confidential data is stored. Through discussion with the Manager & Registrar it was found that, to his knowledge, Epilog does not have a licence agreement. An [Advisory Recommendation](#) has been raised.

The Backup process was covered in the 2012/13 audit of Backup and Disaster Recovery; one important and two advisory recommendations were made. These were outstanding at the time of the audit. The Disaster Recovery process was covered in the 2012/13 audit of Backup and Disaster Recovery also; it was found that the last formal Disaster Recovery test was conducted in July 2009. One important recommendation was raised in this area; however there have been no formal Disaster Recovery tests since the previous audit. For full details of these audits, please refer to the individual audit reports.

Building Security

All members of staff have a key to the buildings, however, it was noted that a register of key holders is not currently maintained. An alarm system and CCTV cameras are in place. Through discussion with the Manager and Registrar it was found that due to recent building work the alarm system and CCTV cameras have had their wires cut and are no longer working. An [Important Recommendation](#) has been raised.

Franking Machines

It was verified by the Manager and Registrar that there is no longer a franking machine at Portchester Crematorium. When postage stamps are required, they are purchased and the cost is claimed back through expenses.

Fraud Test - Physical Verification of Assets

A sample of 12 assets procured by the Crematorium was tested to confirm physical location; in each case it was confirmed that the asset could be located as per the records retained.

Follow up of Recommendations

Three important recommendations were found to have been implemented and one important recommendation was in progress. Five advisory recommendations were found to have been implemented whilst one advisory recommendation was not yet started and one was no longer required (not valid); further details of outstanding recommendations are set out in the follow up recommendations table.

Recommendations and Management Action Plan

New Important Issues

1. Controls/Action Plans included in Risk Registers (Important)

Recommendation	Rationale	Managers Comments
<p>It is recommended that controls and/or action plans to mitigate each risk are documented within the risk registers and linked to strategic objectives. In addition the details relating to the six monthly review should be recorded.</p>	<p>The inclusion of controls within the risk register will provide a clearer indication of where there are weaknesses in the control environment, enhancing risk awareness and improving the risk management processes within the Crematorium.</p>	<p>Agreed</p>
	<p>It was found that there are currently no controls or action plans listed within the risk registers and that no review details are recorded.</p>	<p>Audit Response</p>
	<p>If mitigating controls are not included within risk registers, this could result in an inadequate level of risk management, leading to poor management decisions made. Through recording review details, it will be clear to show how risks how been managed over a period of time.</p>	<p>Agreed action mitigates risk.</p>
Agreed Action	Responsibility	Deadline
<p>Controls or Action Plans will be included within risk registers.</p>	<p>Treasurer of PCJC</p>	<p>30 September 2013</p>

2. Alarm system and CCTV restored

(Important)

Recommendation	Rationale	Managers Comments
<p>It is recommended that the alarm system and CCTV cameras are restored to be fully functional.</p> <p>In addition, a list of current and past key holders should be maintained.</p>	<p>Restoring the alarm system and CCTV cameras will result in increased security over the building, staff and assets. Through holding a list of key holders it will be evident who has access to the building outside of normal hours and provide assurance over the adequacy of security arrangements.</p> <p>Through discussion with the Manager & Registrar, it was found that due to recent building work, the alarm system and CCTV cameras were not working due to the wires having to be cut. It was also noted that a list of key holders is not currently maintained.</p> <p>Without a fully functional alarm system and CCTV cameras there is an increased risk of theft of assets, leading to a financial loss to the Crematorium. In addition, if a list of key holders is not maintained, there is a risk that assurance cannot be obtained over the adequacy of security arrangements.</p>	<p>Agreed</p> <hr/> <p>Audit Response</p> <p>Agreed action mitigates risk.</p>
Agreed Action	Responsibility	Deadline
Alarm system and CCTV will be fixed.	Engineer and Surveyor to PCJC	19 August 2013

New Advisory Issues

3. Annual review of Risk Management Policy Statement

(Advisory)

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Recommendation	Rationale	
<p>It is recommended that the Risk Management Policy Statement is updated on an annual basis and reported to the Joint Committee</p>	<p>It is stated in the Risk Management Framework that the Treasurer has responsibility for the Risk Management Policy and should update the Policy annually and have it approved by the Joint Committee.</p> <p>Audit obtained the Risk Management Policy Statement adopted in 2009; it was noted that the Statement has not been subject to review since 2009 and, therefore, not reviewed in line with the requirement detailed above.</p> <p>Without an annual update of the Policy, the key features of the Policy may become out of date and less useful resulting in poor Risk Management processes.</p>	<p>Agreed Deputy Treasurer to PCJC</p>
<p>Action Already Taken</p>	<p>It is noted that this has subsequently been addressed and an updated framework was submitted to the Joint Committee in June 2013.</p>	

4. Staffing Structure

(Advisory)

Recommendation	Rationale
<p>The staffing structure at Portchester Crematorium should be updated as and when changes occur.</p>	<p>Through regular review of the staffing structure, the Crematorium will be able to state the current status of the establishment.</p> <p>Whilst the staffing structure could be ascertained through discussion with Officers and through observation of Payroll, it was confirmed that no up to date staffing structure was held at the Crematorium.</p> <p>Where an up to date staffing structure is not recorded, there is a risk that Payroll errors may not be identified and also that the establishment is unknown.</p>

5. Supporting Documentation for Expense Claims

(Advisory)

Recommendation	Rationale	Managers Comments
<p>It is recommended that receipts are required to be provided for expense claims for postage stamps.</p>	<p>The provision of receipts to support all expense claims will provide assurance that only accurate and valid claims are paid.</p> <p>Testing of a sample of expense claims noted three instances where supporting documentation was not available to support the claim; these related to postage stamps and/or parking receipts.</p> <p>If supporting documentation is not provided, there is a risk that payments may be made in respect of incorrect claims which could result in financial loss to the Crematorium.</p>	<p>Agreed - Expense claims for postage stamps will only be processed if receipts are present.</p> <p>Deputy Treasurer to PCJC</p>

6. Software Licences

(Advisory)

Recommendation	Rationale
<p>Details of software licences should be retained to prove the authenticity of the software and to support that the Crematorium is authorised to use the software systems.</p>	<p>In order to demonstrate compliance with software regulations, documentation should be retained to evidence that a valid licence is in place.</p> <p>Through discussion, it was ascertained that the Manager & Registrar was unaware of any licence agreement for the Epilog system.</p> <p>Where the Crematorium is unable to prove it has valid software licences, there is a risk of unauthorised use of software which could leave the Crematorium unsupported in the event of software failure or at risk of fines if permission is not obtained and up to date to utilise such software.</p>

Outstanding Actions from Previous Audits

Reference (Year)	Priority	Action Required	Audit Findings
945/1 2012/13	Important	A set of simple and succinct Financial Regulations specific to the Crematorium should be produced for all employees, part time officers and consultants to follow.	<p>In progress but subsequently implemented</p> <p>The implementation of this recommendation is in progress but not yet complete at the time of audit: Financial Regulations specific to the Crematorium are in the process of being produced and are currently available in a draft format.</p> <p>It is noted that they were subsequently presented to the Joint Committee in June 2013.</p>
945/6 2012/13	Advisory	A threshold should be introduced into the Financial Regulations above which the value of an order placed should be.	<p>Not yet started but subsequently implemented</p> <p>The implementation of this recommendation has not yet started: Within 7.2.4 of the Draft Financial Regulations, Information Contained on Orders, it states "? Threshold required" indicating that there is intent to complete this area and include the required information but it has not started yet.</p>

Appendix A - Audit Framework

Audit Objectives

The audit was designed to provide assurance that management have implemented adequate and effective controls over Portchester Crematorium.

Audit Approach and Methodology

The aim of the audit was to establish that:

- there are adequate internal controls in effective and efficient operation;
- the processes are meeting the requirements of internal policy and procedural standards; and
- the processes are meeting external codes of practice, professional and statutory regulations.

Significant weaknesses have then been brought to the attention of management and advice issued on how particular problems may be resolved and control improved to minimise future occurrence.

Areas Covered

The audit specifically covered the following areas:

Testing to support the Head of Audit & Assurance completion of the Annual Audit Certificate

- Expenditure;
 - Financial Regulations and Contract Standing Orders
 - Contract Tendering;
 - Ordering and Receipt of Goods;
 - Invoice Processing and Payment;
 - Authorisation Limits and Approval of Expenditure;
 - Accounting for VAT.
- Risk Management;
 - Risk Management Framework
 - Risk Identification, Assessment and Action
- Income;

- Setting Fees and Charges;
- Funeral Director Bookings;
- Book of Remembrance and Memorial Cards;
- Storage and Scattering of Ashes;
- Receipting and Record Keeping;
- Banking Arrangements;
- Accounting for VAT;
- Debtor Management.
- Payroll;
 - Staffing Structure;
 - Pay Scales;
 - Appointment Approval and Pay Awards;
 - Payroll Procedures;
 - Support Officer Payments;
 - Expenses Claims;
 - PAYE and NI Deductions;
 - Member Allowances.

Testing of Other Operational Controls

- Maintenance of Registers;
- Organists Expenditure and Income Control;
- Medical Referees Expenditure and Income Control;
- Management of the Garden Improvement Fund;
- ICT Controls;
 - Security Strategy e.g. viruses;
 - PC Access Controls;
 - Software Licensing;
 - Backup;
 - Disaster Recovery.
- Other;
 - Building Security;
 - Franking Machines.

Specific tests to be completed/ additional areas:

- Update of internal audit system notes where appropriate
- Follow up of 11 previously raised recommendations; and
- Fraud Test - Physical location of a sample of purchases.

Areas not covered:

- **Other Certification Work (reliance will be placed on previous years' testing and the recommendation follow up for these areas):**
 - Book Keeping;
 - Budgetary Control
 - Petty Cash;
 - Assets;
 - Banking;
 - Year End Procedures
- **Governance:**
 - Partnership Arrangements;
 - Roles, Responsibilities & Accountabilities;
 - Corporate Governance Framework;
 - Performance Management;
 - Human Resources Management;
 - Health & Safety
 - Sustainability;
 - Counter Fraud;
 - Business Continuity;
 - Legal & Regulatory Compliance;
 - Treasury Management.

Appendix B – Elements of Portchester Crematorium Audit Scope Covered this Audit

System of Control	Year Last Audited	Covered This Year
CERTIFICATION WORK		
A. Book Keeping	2012/13	
B. Expenditure	2012/13	YES
C. Risk Management	2007/08	YES
D. Financial Management	2012/13	
E. Income	2011/12	YES
F. Petty Cash	2011/12	
G. Payroll	2011/12	YES
H. Assets	2012/13	
I. Banking	2012/13	
J. Year End Procedures	2012/13	
OTHER OPERATIONAL CONTROLS		
K. Maintenance of Registers	1999/00	YES
L. Organists	2011/12	YES
M. Medical referees	2011/12	YES
N. Garden Improvement Fund	2009/10	YES
O. ICT Controls	2005/06	YES
P. Other	2005/06	YES
RECOMMENDATION FOLLOW UP	2011/12	YES
GOVERNANCE CONTROLS		
Q. Partnership Arrangements	2009/10	
R. Roles, Responsibilities & Accountabilities	2009/10	
S. Corporate Governance Framework	2007/08	
T. Performance Management	2011/12	
U. Human Resources Management	2009/10	
V. Health and Safety	No audit	
W. Sustainability	1999/00	
X. Counter Fraud	No audit	
Y. Business Continuity	2012/13 part	
Z. Legal and Regulatory Compliance	No audit	
AA. Treasury Management	No audit	

Appendix C – Staff Interviewed

- Andrew Wannell - Treasurer to PCJC
- Kate Busby - Deputy Treasurer to PCJC
- James Clark - Manager & Registrar
- Lawrence Epton - Deputy Superintendent & Registrar
- Suzanne Vick - Operational Finance Manager

A planning discussion was held to agree the Terms of Reference and timing with the Deputy Treasurer of PCJC in March 2013. An exit meeting was held with the Deputy Treasurer of PCJC on 29th April 2013.

Acknowledgement

We would like to thank management and staff for their time and co-operation during the course of the internal audit.

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TO THE MEETING OF: THE PORTCHESTER CREMATORIUM JOINT COMMITTEE

ON: 23rd SEPTEMBER 2013

REPORT OF: ENGINEER AND SURVEYOR

1.0 MAINTENANCE - PROGRESS REPORT

1.1 PROGRESS AND FINANCIAL STATEMENT

Ref	Repairs & Renewals Schemes	Progress Stage	Original Budget £	Revised Budget £	Actual Cost £	Budget/Actual Variation Note +/- 20%
1.12.14	Fire Precautions Installation Work	Assessing requirements (following completion of installations)	10,000			
1.12.01	North Chapel New Curtains	Work Complete	5,000		1,015	
1.12.02	South Chapel Carpet Replacement	Work Complete	9,000		9,495	
1.12.03	Office Carpet Replacement	Work complete (in conjunction with 1.13.06)	1,500		1,500	
1.12.04	Internal Redecoration (Rolling Programme)	Work Complete	5,000		4,030	
1.12.05	Repairs to Paving/Steam Cleaning	Work Complete	2,500		2,258	
1.12.06	Treatment of North and West Boundary Fences	Work Complete	4,500		3,245	

Ref	Repairs & Renewals Schemes	Progress Stage	Original Budget £	Revised Budget £	Actual Cost £	Budget/Actual Variation Note +/- 20%
1.12.07	Replacement Compactor	Work Complete	16,500		16,050	
1.12.08	Replacement Computers for Cremation Control	Work Complete	5,000		4,752	
1.12.09	Replacement WCs in Public Toilets	Work Complete	7,000		7,975	
1.12.10	Upgrade North Chapel Air Conditioning Unit	Work Complete	5,000		4,933	
1.12.11	Renewable Energy Consultant	Work Complete	10,000		4,320	
2.12.01	Mercury Abatement EPA Phase 2	Scheme Complete	2,392,000		2,263,070	
2.12.02	Cremator Furnace Relining	Work Complete	35,000		35,474	
2.12.03	Analyser Renewal to Cremators Nos 1 to 6	Work Complete	98,000		93,769	
1.13.01	CCTV Camera Replacement (Rolling Programme)	Work Complete	6,000	-	5,509	
1.13.02	Internal Redecorations (Rolling Programme)	Work Complete	5,000	-	4,390	
1.13.03	Steam Cleaning Paving (Rolling Programme)	Work Complete	3,000	-	1,804	
1.13.04	Replacement Door Locks	Work on site	5,000	-	6,056	
1.13.05	Memorial Storage Room/Workshop Refurbishment	Work Complete	5,500	-	5,747	
1.13.06	Reception/Office Area Refurbishment	Office Complete (Reception –order issued)	13,000	-	14,543	
1.13.07	External Lighting Improvements	Work onsite	£4,500	-	4,231	
1.13.08	South Chapel Redecoration	Scheme Deferred	£25,000			
1.13.09	Garden of Contemplation Seating Improvements	Order Issued	4,500	-	4,045	

Ref	Repairs & Renewals Schemes	Progress Stage	Original Budget £	Revised Budget £	Actual Cost £	Budget/Actual Variation Note +/- 20%
2.13.01	Mercury Abatement EPA Phase 2	Retention Release	90,000			
2.13.02	Cremator Furnace Relining	Work Complete (Nrs 2, 5 & 6 remain)	120,000		35,500	
2.13.03	Waste Heat Recovery	Assessing requirements	28,500			

Note

Actual cost excludes standard VAT or unreclaimable VAT.

1.2 RECOMMENDATION

The Committee is recommended to note the contents of this report.

1.3 BACKGROUND PAPERS

Nil

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Agenda Item 8

Agenda Item 8

REPORT TO: PORTCHESTER CREMATORIUM JOINT COMMITTEE
Monday 23 September 2013

REPORT BY: THE HORTICULTURAL CONSULTANT

CREMATORIUM GROUNDS – GENERAL UPDATE

The Rose beds by the Brian Kidd summer house have been better than expected - they have flowered freely. Some have blackspot which has been treated.

The gapping up of the Alpines on the rockery will take place in the spring and an order for the plants will be placed shortly.

The summer bedding has provided an excellent display, which will be replaced with spring bedding in October.

During the summer some of the grass cutting has been suspended due to a lack of growth and will resume during the week commencing 16th September.

Additional watering has been undertaken during the very dry weather particularly on the roses and shrubs that were replaced last year.

The grounds contractor Brighstone, continues to work well and I remain very pleased with their performance and the quality of their work.

Ashley Humphrey
Horticultural Consultant

Background List of Documents –
Section 100D of the Local Government Act 1972 - None

AH/jh
10 September 2013

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Agenda Item 9

Agenda Item 9 (a)

**REPORT TO: PORTCHESTER CREMATORIUM JOINT COMMITTEE –
23rd SEPTEMBER 2013**

REPORT BY: MANAGER AND REGISTRAR

STATISTICS

1. MONTHLY COMPARISON

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
JUNE	310	344	304	333
JULY	287	331	286	326
AUG	257	313	331	319

2. TOTAL CREMATIONS

	<u>YEAR</u>	<u>TO END OF AUGUST</u>
2010	3851	2581
2011	4015	2772
2012	3975	2702
2013	-	2998

3. DISPOSAL OF REMAINS

Ashes received from other Crematoria.....	27
i) Total disposals within grounds.....	371
ii) Remains removed from crematorium.....	581
iii) Retained.....	26
	TOTAL 978

Scattered 39% Removed 61%

4. GAS CONSUMPTION

Total gas consumption (cu.m.).....68472

Total cremations.....978

Average gas consumption(cu.m).....70

**JAMES CLARK
MANAGER & REGISTRAR**

3RD SEPTEMBER 2013

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Agenda Item 11

Agenda Item 11

**REPORT TO: PORTCHESTER CREMATORIUM JOINT COMMITTEE –
23 SEPTEMBER 2013**

**REPORT BY: CLERK TO THE JOINT COMMITTEE,
in consultation with the Manager and Registrar,
Treasurer, and the Engineer and Surveyor**

PORTCHESTER CREMATORIUM – DEVELOPING AND ENHANCING OUR SERVICE

1. Purpose

1.1 To set out a range of initiatives which the Joint Committee is asked to consider with the aim of developing further and enhancing the established quality of the services provided at the Crematorium.

2. Recommendation

Members are asked to consider and approve the individual recommendations set out under each section of this report.

3. Introduction

3.1 The Joint Committee in March 2013 approved an updated Development Plan, which sets out to guide the Committee on policies and priorities for the next few years. As part of this the officers have taken the opportunity to review what improvements and changes the Joint Committee may wish to consider introducing now or in the reasonably near future.

3.2 This report sets out the result of the officers' consideration.

4. Timing and Length of Services

4.1 Services in each of the chapels are timed at 30 minute intervals; those in the South Chapel taking place on the hour and half hour, and those in the North Chapel timed at a quarter past and a quarter to each hour.

4.2 The Crematorium can accommodate some 27 funerals a day (9am to 3.30pm) using both chapels. The average number of daily funerals is 16.

4.3 Most services last about 20 minutes, and a half hour time slot generally provides sufficient time to enable mourners to enter and leave within the half hour period. Occasionally there are over runs, for example a large gathering, or the officiate taking

longer to conduct the service than the time available. This then leads to the following and possibly subsequent services starting late. In turn this can place additional pressure upon car parking, with mourners not having left the crematorium whilst others are arriving for a service that will be starting late.

4.4 On those occasions when a funeral director has indicated that there may be an especially large attendance the Manager and Registrar has discretion to permit a double slot to be used, thereby extending the period for the service (including entering and leaving) to one hour.

4.5 It has been suggested that possibly 40 minutes should be allocated for each service, not with the intention for officiates to extend the length of the service, but simply to provide a little extra 'buffer' room between services. Moving to a 40 minute slot would mean that it would no longer be possible to time all services to start on the hour/half hour in the South Chapel and on the quarter hour in the North Chapel.

4.6 Extending the period available for a service might also ease occasional pressure on car parking as and when a service, for whatever reason, overruns or starts late.

4.7 It is important to emphasise that any change to the timing of services needs to be simple and easily understood, both by funeral directors and mourners.

Recommended that the Manager and Registrar brings forward for consideration timetable options to develop 40 minute timeslots.

5. Cremation Fee

5.1 The current cremation fee (from April 2013) is £520, and by way of comparison the fees at other nearby crematoria are -

Chichester - £786

Southampton - £625

Wessex Vale (Eastleigh/Hedge End) - £650

Guildford - £610

5.2 The Joint Committee reviews the fee annually, having set the current fee level at its meeting in December 2012. Unless circumstances require otherwise, the fee level will next be reviewed in December 2013.

5.3 At this stage the officers do not consider it necessary to make any recommendation for change.

6. The Chapels - general decor

6.1 The two chapels are redecorated and refreshed periodically as part of the general maintenance programme.

6.2 The suggestion has been made that on the next occasion it might be helpful to engage the services of a design consultant to consider and make recommendations as to what changes may be appropriate to update each chapel's appearance.

6.3 The Manager and Registrar is considering whether a brief to a design consultant should include seeking to provide the interiors of both chapels with a more modern image. They are of course currently decorated in keeping with the Crematorium's external design style.

6.4 It is important to ensure that each chapel has an ambience that is welcoming and to provide those attending with a feeling that they are at ease in a comfortable environment. Although decor can play an important role it is of course the officiate conducting the funeral who sets the tone of a service.

6.5 Fixed pews have been a feature of the crematorium since it was first opened in 1958. Although there is a trend at some crematoria to have moveable individual seating the Manager and Registrar is of the view that this would not increase (and could well decrease) each chapel's capacity. There would also be a need to reposition chairs after each service, thereby increasing the time staff spend on tidying a chapel at the conclusion of each service, in readiness for the next funeral. Fixed pews can also seat more people than chairs.

6.6 Floral arrangements can play a large part in providing a welcoming appearance. The officers feel that it would be appropriate for some indoor displays of varying scales and colour to be introduced to enhance the appearance behind and around the catafalque in each chapel. These would replace the existing dried flower displays. This proposal is now being pursued and the Manager and Registrar will be consulting with funeral directors and officiates as appropriate.

Recommended (1) that the services of a design consultant be sought to advise on what changes could be considered taking account of current trends in the design and decoration of crematoria chapels.

(2) that the action being taken to enhance the floral arrangements behind and around the catafalque in each chapel be supported.

7. Video Streaming of Services through the Internet

7.1 Interest was expressed in the past by a company wishing to video stream services through the internet to families and friends who were unable to attend a service in person. Unfortunately at the time it did not prove possible, mainly due to certain technical aspects, to take the proposal through to implementation. The Joint Committee agreed to review the initiative as and when technical or other matters could be met.

7.2 The Crematorium has recently had its CCTV management systems upgraded. The Crematorium's electrical contractor undertaking this work has confirmed that the system can be used to provide a video stream (in both picture and sound) through the internet. Access to restrict the viewing of a service to those family and friends who have requested it would be by way of a password. A successful trial has been undertaken. As a result an order has been placed with the electrical contractor responsible for the Crematorium's electrical works to provide this facility on a permanent basis.

7.3 The Manager and Registrar will now be making arrangements to develop the necessary security safeguards and to promote the availability of this service.

Recommended that that the action taken be endorsed, and arrangements now be made to offer video streaming through the internet to any family requesting it, and the Manager and Registrar, in consultation with the Clerk to the Joint Committee, be authorised to finalise the arrangements including the necessary security safeguards for the provision of this service.

8. Video Screens and family tributes

8.1 Occasionally families bring to the crematorium a screen and projector to show a personal tribute during a service. This has usually been by prior arrangement.

8.2 With advances in technology the possibility presents itself to install a couple of large video screens linked to a DVD player so that requests for family tribute facilities can be more easily accommodated. The installation of video screens would also enable the actual service to be relayed (using the already installed CCTV management system) to an additional screen in the foyer area for those occasions when there is a large congregation. At present loudspeakers are available to relay the sound of the service to the foyer area when there are large gatherings at a funeral overflowing outside the South Chapel area.

Recommended that this suggestion be pursued.

9. On Line Book of Remembrance

9.1 There are at present 15 Books of Remembrance. The 7 most recent Books (covering about the last 15 years) have been digitised, which would facilitate them being available to view through the Internet, accessible from the Crematorium's web site.

9.2 A number of crematoria already have their Books of Remembrance available to view on line. An example of the way in which entries can be accessed and viewed can be seen on the Mortlake Crematorium web site.

9.3 At present the Books of Remembrance are only available to be seen in the Book of Remembrance Room. Enabling those who wish to view an entry (for any day of the year) on line would add greatly to this service, especially for those perhaps unable to travel to the Crematorium on an anniversary date.

9.4 It is estimated that it would cost £20,000 to digitise the remaining 8 Books of Remembrance. The Manager and Registrar strongly supports this initiative, which would bring Portchester into line with many other crematoria. Estimate provision is available to undertake this work.

9.5 Coupled with this proposal could be the installation of a discreet video screen and keyboard console within the garden of contemplation. This would enable families and friends visiting the crematorium on a day other than an anniversary to view an entry in the Book of Remembrance.

Recommended that the initiative to proceed with digitising the remaining Books of Remembrance and arranging for all the Books to be available on line through the internet including the installation of a video console within the garden of contemplation or near vicinity be progressed.

10. Portchester Crematorium Web Site

10.1 The Portchester Crematorium web site has now been in use for about 10 years and updated regularly. Whilst the site is easy to follow and has links to other appropriate sites, the time may have come to refresh the web site with possibly a new design.

10.2 Discussion is taking place with Portsmouth City Council's web team to consider what changes might be required, including the type of management system to be used to enable easy updating of the web site.

Recommended that the services of Portsmouth City Council's Web Design team be approved for the Portchester Crematorium Web site to be refreshed.

11. Crematorium - Reception and internal direction and signage arrangements

11.1 Although the Crematorium has a policy of keeping signage to a minimum, there may be a need for some additional discreet directional signs. Coupled with this, although there is a daily list of funeral services displayed on the external waiting room wall, it is felt that the list should be more prominently displayed.

11.2 With the large number of cremations taking place each day, there is a constant flow of mourners to and from the car parks and the crematorium waiting rooms and

chapels. To improve and assist each visitors experience of attending the Crematorium the suggestion has been made that an attendant could be available at a strategic point - say in the general area leading from the car parks to the waiting rooms, to 'welcome' and guide mourners to the correct location.

Recommended that these suggestions be developed and a further report with detailed costs be brought forward for consideration by the Joint Committee, with priority being given to improved signage.

12. Customer Survey

12.1 Within the Development Plan the Joint Committee has agreed that a customer survey should be undertaken, the aim of which would be to seek to establish an improved understanding of the public's thoughts regarding the crematorium and the service that is provided.

12.2 To undertake this survey the intention would be to involve the services of one of the local authority's communications team to assist in formulation of the survey questionnaire and its distribution, collation of responses and analysis of the replies. A survey of this kind would need to be undertaken in a discreet manner with sensitively framed questions and careful thought given to how the survey forms should be distributed, and how the outcomes of a survey should be used.

Recommended that the arrangements outlined be pursued.

13. Crematorium Publicity

13.1 With the impending opening of a new crematorium on the Havant/East Hants border it is important to ensure that the outstanding service provided at Portchester for more than half a century to the residents of south east Hampshire remains foremost in the public's mind. This can be achieved in a variety of ways - including through leaflets that are readily available in local authority offices, items appearing in each of the local authority magazines and by greater use of the web site.

Recommended that enhanced publicity supporting Portchester Crematorium's services be arranged, as described above.

John Haskell
Clerk to the Joint Committee

JH/me
11 September 2013

Background Documents - Nil

APPENDIX

Financial Appraisal

Set out below is an initial estimate of the possible cost of each of the items identified within this report.

Chapels - General Decor - upgrading £25,000

Video screens - £4,000

Internet Streaming - £1,000

On Line Book of Remembrance - £20,000

Web Site Upgrading - £3,000

Customer Survey - £3,000

Crematorium Publicity - £2,000

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