

AUDIT REPORT 24'007

BURIAL SERVICE

Executive Summary

The annual audit plan for 2023/24 provides for an audit review to be undertaken of the arrangements for the management of the Council's Burial Service, including a check of the income received from the collection of interment fees and sale of lairs. The Council has responsibility for 63 burial grounds. The service is administered in accordance with a locally developed Burial Grounds Standards of Service, which reflects the responsibilities and rights of the Burial and Cremation (Scotland) Act 2016.

The scope of this audit was to review systems and procedures in the administration of the Burial Service. The included checking operational processes to ensure compliance with the Burial Grounds Standard of Service. In addition, a check was also made to verify the costs of delivering the Service and a review of systems and procedures for the collection of income. Expenditure relates mainly to burial grounds routine maintenance and the costs of carrying out interments. It was noted that £724,000 is budgeted to be raised per annum from interment fees, the sale of lairs and headstone preparations.

This was a cross-service audit as the delivery of the Burials Service involves officers from Environmental and Commercial Services and the Registrars. It was noted that work is currently ongoing to automate current administrative systems and practices with the intention of developing improved communication processes. Audit testing was limited in certain areas to ensure no duplication of effort nor detailed analysis on processes already identified by the Service as in need of review. A more complete audit review of the Burials Service will therefore be included in a future Audit Plan.

The audit was carried out in accordance with Public Sector Internal Audit Standards (PSIAS).

The main areas identified for management attention are as follows:-

- A Schedule of Rates is used internally to monitor costs and performance in the works undertaken for interments, headstone preparations and routine grounds maintenance. It was noted that elements of the Schedule of Rates has not been updated to account for all current cost components. A review of the Schedule of Rates should be undertaken to ensure recharges reflect current expenditure and the work undertaken.
- A review of recording arrangements of lair purchases and interments for burial grounds noted for some locations manual registers are maintained whilst for others both manual and electronic recording systems are kept. It was found that the Head of Service is aware of this issue and a commitment was noted to review current arrangements with the aim of developing a singular recording system.

The Internal Audit Section provides Management with an opinion on the internal control environment and also categories risk ratings for recommendations as high, medium or low. The audit recommendations for this review have been classified as follows:

Risk Ratings for Recommendations		
High	Medium	Low
Key controls absent, not being operated as designed or could be improved. Urgent attention required.	Less critically important controls absent, not being operated as designed or could be improved.	Lower level controls absent, not being operated as designed or could be improved.
-	2	2

Recommendations

Risk Ratings for Recommendations						
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	Medium	Less critically important controls absent, not being operated as designed or could be improved.	Low	Lower level controls absent, not being operated as designed or could be improved.	
No.	Audit Recommendation	Priority	Accepted (Yes/ No)	Comments	Responsible Officer	Timescale for Implementation
Key Control: Key costs of service provision are appropriately controlled and accounted for.						
5.01	The Schedule of Rates should be reviewed to ensure full and current costs of service provision are reflected and recharged to the Burials service.	Medium	Yes	The service is aware that all schedule of rates within the Confirm asset management system need to updated and work is underway via Finance to move all burials related costs to the burials service.	Service Manager (Waste, Open Spaces, Catering & Facilities)	31/03/2024
5.02	Consideration should be given to the development of recharge rates for interments within the Schedule of Rates which reflect the varying costs of service provision incurred by weekday and	Low	Yes	As above the service is aware that recharge rates require to be reviewed. Arrangements	Open Space Manager	31/12/2023

Risk Ratings for Recommendations						
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	Medium	Less critically important controls absent, not being operated as designed or could be improved.	Low	Lower level controls absent, not being operated as designed or could be improved.	
No.	Audit Recommendation	Priority	Accepted (Yes/ No)	Comments	Responsible Officer	Timescale for Implementation
	weekend interments.			will be made to review and update rates for burials on Saturdays, Sundays and Public Holidays in Confirm via the Admin Team.		
5.03	Checks should be undertaken to ensure all jobs carried out in the month are identified for recharge in the Confirm system and the Confirm content is reflected accurately in the recharge processed in the Financial Management System.	Low	Yes	Burials team to be reminded that job tickets are returned timeously to the Admin team to allow processing within the Financial Management System in the relevant month. This will be	Administration Officer	30/09/2023

Risk Ratings for Recommendations						
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	Medium	Less critically important controls absent, not being operated as designed or could be improved.	Low	Lower level controls absent, not being operated as designed or could be improved.	
No.	Audit Recommendation	Priority	Accepted (Yes/ No)	Comments	Responsible Officer	Timescale for Implementation
				communicated via Teams meetings.		
Key Control: Processes are in place to control all income due to the service with fees formally approved and regularly reviewed and income amounts fully and appropriately accounted for.						
5.04	A review of current arrangements for the recording of lair purchases and interments should be undertaken with the aim of developing a singular recording system.	Medium	Yes	Cross service review required. Head of Service aware and has initiated process mapping exercise to guide future decision making on processes and singular software / recording system.	Service Manager (Waste, Open Spaces, Catering & Facilities)	31/03/2025