

Annual Review of Risks

GLOSSARY

BACAS	Burial and Cremation Administration System
ELC	Enable Leisure and Culture
GDPR	General Data Protection Regulations
ICCM	Institute of Cemetery and Crematorium Management
NESC	North East Surrey Crematorium
WBC	Wandsworth Borough Council

Key Business Risks

Principal Risks	Key Controls	Assurances	Responsible Officer	Action Plan
Financial - General				
1. Financial misstatements	Segregation of duties. Regular reporting and reconciliation. Checking of invoices from ELC/WBC for reimbursement.	Satisfactory	Treasurer	No action proposed
2. Inadequate working balance	Regular monitoring and reporting	Satisfactory	Treasurer	No action proposed
3. Incorrect distributions to/levies on constituent authorities	Report to Board and letters to constituent councils	Satisfactory	Treasurer	No action proposed
Financial - Income				
4. Reduced mortality rates	Regular monitoring and reports to Board, including comparisons with previous years and neighbouring crematoria, and a 10 year financial projection to assist/inform in the review of service and income.	Satisfactory	Surveyor/Treasurer	No action proposed
5. Memorial sales are subject to price sensitivity and the volume of sales is difficult to estimate	Estimates and charges reviewed annually and performance monitored and reported at Board meetings. Regular reviews of memorialisation undertaken and reported to the Board.	Satisfactory	Surveyor/Treasurer	Business plan being reviewed 2018/19.

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6. Extent/impact (if any) of competition	As per 4 and 5 above	Satisfactory	Surveyor/Treasurer	No action proposed
7. Failure to maintain expected standards for the crematorium and grounds - appearance/attractiveness of the facilities including image, professionalism, helpfulness and the general impression of Board to the public	Management Agreement defines expected standards and reports are presented to the Board at each meeting. Crematorium inspected every three months to assess works required. At least one Board meeting per year held at Crematorium. Complaints procedure in place. Board has reviewed quality of facilities and has invested significantly in improvements. Board has Charter for the Bereaved status.	Satisfactory	Surveyor	NESC retains gold status for the ICCM Charter for the Bereaved representing the crematorium nationally in the upper quartile of services to the bereaved. No other action proposed other than to continue reviewing service and facilities, and identify improvements
8. Unfavourable relationships with Funeral Directors	Daily contact with Funeral Directors. Liaison visits to undertaken.	Satisfactory	Surveyor	Officers from ELC visit Funeral Directors premises to discuss the merits of using NESC and associated matters of the crematorium.
9. Incomplete and/or inaccurate invoicing/ineffective recovery	Charges reviewed in December and implemented on 1 st January each year. New charges published immediately after December approval. Invoicing undertaken monthly in accordance with Management Agreement, using BACAS system. Regular statements passed to Treasurer. Procedures subject to annual audit.	Satisfactory	Treasurer	No action proposed other than to keep all charges under review.
10. Insufficient abated cremations undertaken to meet burden sharing arrangement with Putney Vale	Work with supplier to ensure that both cremators are used with abatement switched on at all times.	Satisfactory	Surveyor	The crematorium replaced the cremators / abatement equipment and associated plant with fully abated Facultatieve Technologies equipment in 2015. Possibility of future abatement sharing once Putney Vale becomes

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				fully abated to be explored.
11. The exhaustion of land for future memorial placements.	Estimates of income from memorials are reviewed annually, both for the current and future years.	Satisfactory	Surveyor	Options for the future placement of memorials continue to be explored, including the possible purchase of additional land.
Financial - Expenditure				
12. Unexpected costs	Annual Budget under Management Agreement subject also to WBC controls. Board accounts regularly monitored and reported to Board. Adequate working balance maintained and 10 year projection regularly reported. Planned maintenance regime with service contracts for cremator and plant maintenance. Insurance policies in force.	Satisfactory	Clerk/Surveyor/ Treasurer	With WBC sub-contracting the Management Agreement to ELC, WBC has monitoring procedures in place.
13. Uninsured losses	Board has insurance for most risks with the exception of subsidence. This residual risk is accepted and the regular surveys and repairs programme ensures that the building is suitably maintained.	Satisfactory	Clerk/Surveyor/ Treasurer	No action proposed
14. Budget overspends	As per 12 and 13 above	Satisfactory	Clerk/Surveyor/ Treasurer	No action proposed
15. Overpayments	WBC and ELC systems of internal control. Segregation of duties at ELC, WBC and the Board. Monitoring against budget and reports to Board.	Satisfactory	Treasurer	No action proposed
16. Changes in legislation - e.g. Environmental Protection Act, Pollution Prevention and Control Regulations 2000 , Environmental Permitting (England and Wales) Regulations 2007	Experienced and professionally qualified officers with industry experience. Enhanced by Management Agreement with WBC/ELC. Reports to Board on impact. Any required financing strategy approved by Board and financial implications incorporated within 10 year projections. Feedback through	Satisfactory	Clerk/Surveyor/ Treasurer	Officers continue to liaise with Merton's Environmental Health Officer in accordance with the crematoriums permit to cremate.

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and PG5 (12) emission limits.	membership of appropriate professional bodies.			
Business Continuity				
17. Non-availability of necessary staff - operational/managerial (sickness, recruitment/retention)	Day to day management of operation performed by ELC under the Management Agreement with WBC	Satisfactory	Surveyor	Arrangements with WBC sub-contractor ELC are regularly monitored and form part of the quarterly Surveyors report to the Board.
18. Non-availability of Chief Officers	Robustness of provision of substitute officers by constituent authorities	Satisfactory	Clerk/Surveyor/ Treasurer	No action proposed
19. Failure of Management Agreement - termination	Terms and conditions of Management Agreement. Monthly reporting arrangements in place	Satisfactory	Surveyor	Board to keep the contract with WBC and the sub-contract with ELC under review. The current contract expires 30/09/2019.
20. Failure of gas supply	Reciprocal arrangements with Putney Vale crematorium (operated by ELC in place to if necessary carry out cremations at Putney Vale crematorium.	Satisfactory	Surveyor	No action proposed
21. Failure of electricity supply	Full back up plan in place to deal with loss of power during a service. Ongoing power loss as per 20 above.	Satisfactory	Surveyor	No action proposed
22. Failure of cremator/equipment	As per 20 and 21 above. Coffin storage facility created during 2010/11 with capacity for 6 coffins.	Satisfactory	Surveyor	No action proposed
23. Inability to use building (fire, flood etc.)	Regular maintenance and inspection of buildings and equipment. As per 20, 21 and 22 above	Satisfactory	Surveyor	No action proposed
24. IT/systems failure	PCs, file storage and BACAS system all integrated with ELC systems and back-up arrangements. PCs and IT kit on support contract with ELC.	Satisfactory	Surveyor	No action proposed
25. Failure of a key supplier	Ensure new contractors are screened before orders are placed. Monitor existing contractors	Satisfactory	Surveyor/Treasurer	Continue to ensure key suppliers are identified and

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				work with WBC's Procurement Team
26. Inability to use WBC Town Hall and other operational premises	Reliance on WBC business continuity arrangements	Satisfactory	Surveyor/Treasurer	No action proposed
General				
27. Unauthorised/uncertified cremations	Procedures in accordance with Code of Cremation Practice and the Cremation Regulations 2008 require various checks to be undertaken before cremation.	Satisfactory	Surveyor	No action proposed
28. Authorised/certificated body not cremated	A minimum of 2 operators required to attend cremations. Procedures in accordance with Code of Cremation Practice	Satisfactory	Surveyor	No action proposed
29. Breach of legislation or statutory obligation or Board policies and procedures	WBC corporate systems in place. Documented procedures and monthly reports under Management Agreement. Trained and qualified operational staff working to national Code of Cremation Practice. Operation monitored by WBC and reported to the Board. Adequate and appropriate insurance cover. Mercury abatement equipment installed.	Satisfactory	Clerk/Surveyor/Treasurer	No action proposed
30. Infection Control (Legionella)	Site regularly inspected and treated if necessary. Water in Memorial Fountain regularly treated.	Satisfactory	Surveyor	No action proposed
31. Fraud and corruption (including theft)	Segregation of duties. Regular reconciliations. Income records account for sequentially numbered receipts. Annual internal and external audits undertaken	Satisfactory	Surveyor/Treasurer	No action proposed
32. Pandemic plan	To ensure the crematorium has a plan in place to manage excess deaths, and the potential impact on resources, in the event of a pandemic.	Satisfactory	Surveyor	The plan is included as part of and in conjunction with WBC's pandemic plan.
33. Under/over utilisation	Estimates of throughput regularly monitored	Satisfactory	Surveyor/Treasurer	No action proposed

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	and reported to Board. Adequate provision is in place for the number of cremations undertaken. 2 EPA compliant cremators in use, including large capacity cremator, and use of WBC burial chapel for services when required. Coffin storage facility developed to cater for increased demand.			
34. Breach of Health and Safety regulations - staff and public (machinery, fire, lifting, disease, hazards)	Reliance on WBC procedures and terms of Management Agreement. Quarterly hazard inspections and annual risk assessments undertaken. Health and safety incorporated in monthly reports under the Management Agreement	Satisfactory	Surveyor	No action proposed
35. Loss of cash/cheques	Staff utilise safe and bankings collected weekly by security company minimising cash/cheque holdings. Funeral Directors are encouraged to use BACS transfers to the Board's bank account for debts due. Many payments increasingly made by debit/credit cards.	Satisfactory	Surveyor/Treasurer	No action proposed
36. Vandalism/damage to site	Staffing presence in daylight hours. Member of ELC staff currently resides on site and part of his duties includes locking/ unlocking the gates and regular patrols throughout the week and at weekends. CCTV installed in buildings and further floodlighting approved.	Satisfactory	Surveyor	No action proposed
Management of Board's Affairs				
37. Inadequate Governance arrangements	The Board, as a Smaller Relevant Body, approves an Annual Governance and Accountability Return which is subject to audit by the Board's external auditors. The Board receives regular reports on governance issues throughout the year.	Satisfactory	Clerk/Surveyor/ Treasurer	No action proposed
38. Non-availability of Chief	See 18 above	Satisfactory	Clerk/Surveyor/	No action proposed

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Officer			Treasurer	
39. Failure of Management agreement	See 19 above	Satisfactory	Clerk/Surveyor/ Treasurer	No action proposed
40. Loss of reputation, compensation claims	Terms of Management Agreement, regular inspections of buildings, procedures in accordance with Cremation Regulations 2008. Complaints procedure, regular reports to the Board. Freedom of Information Publication Scheme.	Satisfactory	Clerk/Surveyor/ Treasurer	No action proposed
41. Data Protection and compliance with General Data Protection Regulations	WBC and ELC officers work to corporate guidelines regarding GDPR and undertake regular training. Continued registration with the Information Commissioner's Office.	Satisfactory	Clerk/Surveyor/ Treasurer	Continued registration with Information Commissioner's Office

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