
Aberdeen City Council

Hazlehead Crematorium:
Restricted Scope Internal Audit
10 July 2013

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[Redacted text]

9 July 2013

Dear [Redacted]

Hazlehead Crematorium – Collation of data from retained Council crematorium records for a limited sample of cremations for the period 1984/1985, 1999/2000 and 2007 to 2012

This report is produced in accordance with our agreed internal audit terms of reference approved in March 2013 by yourself and the Chief Executive. Our internal audit scope was limited to certain agreed upon procedures, based on the availability of crematorium data over the period being considered, and was undertaken across 3 phases.

The specific procedures we undertook were:

1. Traced a sample of cremations for the period 1 April 2007 to end of December 2012 to supporting records (crematorium ledger, operating sheets and BACAS electronic data records). Our population was selected from the crematorium ledgers and only included records of still births and infants up to the age of 5.
2. Extended our sample to include 1984 and 1985 as discussed with Officers, as at this point in time the Crematorium had in place different cremators and also the Council had received one request for additional information related to a cremation in 1984. In addition, we considered the period 1 July 1999 to August 2000 as this is the latest date cremation operating sheets are retained by bereavement services, and this was a time period when the cremators were again different to those in operation in 1984/85 and to those in operation today.
3. Reviewed the Council's policy and process in place in respect of the cremation of still borns and infants under the age of 2.

The results of our procedures are set out in the main body of this report.

We would like to take this opportunity to thank the Officers involved in this review for their assistance. Should you wish to discuss any aspect of this review in more detail please do not hesitate to contact me.

[Redacted signature block]

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1 Summary of work undertaken

Background

The City of Edinburgh Council has decided to commission an independent expert to lead and direct an investigation into procedures and policies surrounding the disposal of ashes from the cremation of young children and babies at the Mortonhall Crematorium. There has been significant media attention in relation to the practices which appear to have been employed at Mortonhall.

Given the investigation at the City of Edinburgh Council, Aberdeen City Council Officers understand from speaking to Hazlehead Crematorium management that the situation at the Council in relation to the disposal of ashes is, that “there are no ashes resulting from the cremation of babies. If there were any remains these would be offered to the parents for them to decide what to do with these ashes”. Officers have been informed that ashes normally only occur when the infant is over 18 months. It is acknowledged by Officers that at present there is a lack of written policies and procedures over certain aspects of the crematorium services.

Given the nature of the potential crematorium procedures, Council Officers have requested that PricewaterhouseCoopers LLP, as the Council’s internal auditors undertake a data collation exercise for a sample of crematorium records and review the current procedures in operation to better inform the Council Officers understanding of arrangements and practices.

Policies and procedures in place at Hazlehead Crematorium

Through discussion with Council Officers it was noted that differing cremators were in place over the period:

- 1975 to 1995/96 – Dowson and Mason Twin Reflux Gas cremators;
- 1995/96 to 2010 – Parkgrove Electric cremators; and
- 2010 to date – Faculatatieve Technologies FT11/FT111 Gas cremators.

The “Twin Reflux Gas” cremators were replaced due to age and operational efficiency; and the electric cremators were replaced mainly due to operational difficulties.

Summarised below is an overview of the policy in place:

1. We understand through discussion with Crematorium Staff that bereaved parents are advised that there will be no cremated remains after the cremation of a baby or infant up to 18 months of age. Crematorium staff explained this had always been the stated practice but there is not a formal documented policy or formal correspondence that is issued to bereaved parents setting this out. In addition, the cremation form is a standard form which does not reference this practice.
2. We understand through discussion that parents are advised at the time a cremation is considered that if the infant is aged 2 or younger no ashes will be present. It is noted this information could be provided by crematorium staff, the funeral director or the Chaplain at Aberdeen Royal Infirmary to allow parents to consider the options of a cremation or a burial. We understand communication in respect of this is verbal.
3. Following each cremation, we were informed the chamber is checked by the crematorium staff. If remains are identified the crematorium staff would advise the funeral directors so they could make arrangements with the bereaved parents for collection or for the remains to be scattered in the Garden of Remembrance if this was the parents’ wishes.

This policy and communication process is not formally documented or formally communicated. Therefore, further consideration should be given to formalising the Council’s policy in respect of remains for infants 18

months or less. In particular, the Council may wish to consider introducing a formal written statement which should be provided to all bereaved parents when considering a cremation issued via the crematorium, funeral directors or NHS Grampian, but done in a consistent manner.

Aberdeen City Council response: *Following this report the Council will be formalising policy in respect of the remains of infants; stillborns; and foetuses. This will include consideration of a formal statement which should be provided to all bereaved parents when considering a cremation issued via the crematorium, funeral directors or NHS Grampian to ensure consistency of process. The Council will consider any findings arising from the Governments review of crematorium services and amend policy accordingly.*

An overview of the crematorium process- key records is set out in Appendix 1 of this report for information.

Sample testing for period 1 April 2007 to 31 December 2012

We reviewed the crematorium ledger records from 1 April 2007 to 31 December 2012 to identify cremations for children aged 5 years or less, including still births (classified as 24 weeks or greater). This period was selected through discussion with Council Officers and agreed depending on the nature of any findings, and the records available, the sample could be extended.

From this review we identified a population of 49 cases over the 5 year period. We subsequently reviewed the following documentation:

- Details per the cremation application form, showing intentions for the remains, submitted by the Funeral Directors to the crematorium. Cremation application forms are retained for a period of 15 years.
- Plans for disposal of remains as recorded in the daily operating sheets prepared by the Bereavement Services Team (taken from the cremation application form). Daily operating sheets are retained for 15 years.
- The BACAS system which recorded if remains were present and what subsequently happened to the remains for example collected by funeral director, scattered in garden of remembrance. This information is extracted from the individual cremation card and once recorded in BACAS the cremation card is destroyed.

Based on our sample of 49 cases we identified:

- 32 instances (infants less than 2 years of age) where section 18 of the cremation application form had been scored out as “not applicable” or “no ashes remain” by the Funeral Director when completing the form. Section 18 is the question on the application form which asks what the family’s wishes are in respect of the ashes.
- In the 7 instances where the child was recorded in the crematorium records as being aged 2 or older, ashes are recorded as being in existence within the BACAS system and daily operating sheets and the system states that ashes were collected by the Funeral Director per the instructions on the cremation application form.
- In 8 instances (infants less than 2 years of age) the cremation application form did not have section 18 scored out or marked not applicable. From a review of the operating sheets for these 8 cases, in 7 cases it is noted on the operating sheets that no ashes remained following cremation and this is also the information recorded on the BACAS system.
- In the 1 instance (out of 8 above) the operating sheet stated “remains to be collected by the Funeral Director – if any” and the BACAS system stated “remains to be collected by Funeral Director if any”. The daily schedule states that there were no ashes to collect. In this instance the child was 1 week old.

Sample testing for the period 1984 and 1985

Following discussion with the Director of Housing and Environment it was determined that internal audit would select the cremations of children up to the age of 5 including still births recorded in the crematorium records for 1984 and 1985 and review the supporting documentation available to determine if ashes existed and what is subsequently recorded for those ashes. This period was selected as there was a request for additional information from a member of the public in this period. In addition, it was noted through discussion that the specification of the cremators in place in this period are not the same as the cremators in place now. At this time the “Dowson and Mason Twin Reflux” gas cremators were in use.

In total there were 62 cremations (children aged 5 or younger including stillbirths) recorded in the crematorium ledger:

- In 40 instances the crematorium records state remains were dispersed in the Garden of Remembrance;
- In 17 instances records state remains were taken away by representatives for burial; and
- In 5 instances remains were taken away by representatives for scattering.

In each instances the records show ashes were created.

However, as cremation application forms are only retained for 15 years we were unable to verify whether the ashes dispersed in the Garden of Remembrance was undertaken at the request and with the full support of the bereaved family. We understand through discussion with Council Officers that cremation application forms are only retained for 15 years based on direction from the Institute of Burials and Cremation Authorities of which the Council are a member.

Additional sample testing

Following on from the testing noted above, and discussions with the [REDACTED] we also considered the period 1 August 1999 to 31 July 2000. This time frame was selected as BACAS was introduced in 1998, and the daily operating sheets could be produced from BACAS. In addition, this time period was when the “Parkgrove electric” cremators were in use.

From the 15 infant cremations (children less than 2 years of age) in this period we noted:

- 1 case (stillborn) the cremation application form stated “remains to be scattered in Garden of Remembrance – relatives did not wish to be present”. This is also reflected in BACAS which states remains were scattered in Garden of Remembrance at Kaimhill.
- In 1 case for an infant aged 8 months the cremation application form and the daily operator sheet state there will be no remains. However, the BACAS system stated that “remains were collected by [x] from the Funeral Directors [x]” [Note 1 below]
- In 3 cases the cremation application form question 18 is either not scored out, or marked as not applicable or states “ashes to be taken away in urn by a representative (if any). In each of the 3 cases the BACAS system states no remains.
- In 8 cases section 18 of the cremation application form is marked as “not applicable” or “no remains” and the daily operating sheet and the BACAS entry state “no remains”
- In 2 cases in June 2000 (18 months and 20 months old respectively) the cremation application form states “remains to be collected by the Funeral Director” and the daily operating sheet and BACAS state “Remains collected by [x] from the funeral director” and “remains collected”

[Note 1: In this case the documented evidence is contradictory and it is unclear whether in this instance remains were present. In addition to the recommendation in respect of policies and procedures the Council should consider the processes in place to ensure data is accurately recorded within BACAS.

Aberdeen City Council response: *The Council will review how records are documented and look to put in place validation checks to verify the accuracy of the documentation recorded on the Daily Operating Sheets and BACAS.]*

Appendix 1 Overview of cremation process (key documentation)

Statutory documentation that requires completion

Documentation completed for stillborns greater than 24 weeks	A form SC1 is completed by the Midwife at Aberdeen Royal Infirmary. The form is signed and dated by the midwife and sent to the Bereavement Services Office at Marischal College. [note individual cremations are carried out for stillborns greater than 24 weeks]
Documentation completed for full term babies and upwards	Form B and C is completed by either a Doctor or Midwife and then send to Council Headquarters. This is a statutory document setting out the primary and secondary cause of death [if applicable] and medical information.
Application form for a cremation	Form A is the application for cremation and is completed for all cremations [stillborns greater than 24 weeks and onwards]. The form records: <ul style="list-style-type: none">• Name and addressed of bereaved mother;• Age of deceased, date and time and reason for death;• Cremation service particulars• The means by which cremated remains are to be disposed e.g. scattered in Garden of Remembrance, collected by Funeral Director, collected by representatives.• Declarations in respect of the coffin, completed by the funeral director

Description of the process followed at the crematorium and the Bereavement Office for handling cremations

Application form	Completed by either NHS Grampian mortuary manager or a funeral director and submitted to bereavement section at Marischal College.
BACAS system	Details per the application for cremation and those per forms SC1, B and C are input into the BACAS system (Burial and Cremation Administration system) by a member of bereavement services.
Crematorium	<p>The Crematorium Superintendent prepares daily schedules to cover planned cremations. A maximum of 18 cremations can be scheduled a day. The schedule is prepared following discussion with the funeral directors. Details on each daily schedule include: name of deceased, funeral director, time of service.</p> <p>The Superintendent allocates a cremation number for each cremation and this is recorded on the daily sheet and faxed to bereavement services</p>
Bereavement services	<p>On receipt of the daily schedule bereavement services agree the cremation number to that allocated by BACAS.</p> <p>Once data is entered into BACAS, cremation cards are prepared and printed by the Bereavement section and delivered by Courier on a daily basis to the crematorium.</p> <p>Cremation cards set out the intended disposal of cremated remains per wishes of bereaved parents.</p> <p>Cremation certificates are produced.</p> <p>An operator sheet is prepared and faxed to the crematorium on a daily basis</p>
Crematorium following cremation	<p>Following disposal of cremated remains, crematorium staff update the cremation cards and finalise the documents by recording:</p> <p>Who collected the remains</p> <p>In the case of infants less than 18 months old where the check of the chamber has identified no remains this is recorded</p> <p>Cremation cards are returned to bereavement services and details input into BACAS.</p> <p>When cremated remains are collected a duplicate receipt form is completed and signed by the individual who has collected the remains. They keep a copy and the crematorium keeps a copy. These are destroyed every 6 weeks once a receipt book is completed as the information is recorded on BACAS.</p>

Appendix 2 Internal Audit remit

Private and Confidential Internal Audit Terms of reference

– Hazlehead Crematorium: Collation of data from source records for a sample of cremations for the period 1 April 2002 to 31 December 2012 and review of certain key policy and procedural documentation followed by the Crematorium.

Following a request from the Director of Housing and Environment, an additional piece of internal audit work is requested in respect of Hazlehead Crematorium, which is requested for the purposes of Council Officers.

Background

City of Edinburgh Council has decided to commission an independent expert to lead and direct an investigation into procedures and policies surrounding the disposal of ashes from the cremation of young children and babies at the Mortonhall Crematorium. There has been significant media attention in relation to the practices which appear to have been employed at Mortonhall.

Given the investigation at City of Edinburgh, Aberdeen City Council Officers understand from speaking to Hazlehead Crematorium management that the situation at the Council in relation to the disposal of ashes is, that “there are no ashes resulting from the cremation of babies. If there were any remains these would be offered to the parents for them to decide what to do with these ashes”. Officers have been informed that ashes normally only occur when the child is over 18 months. It is acknowledged by Officers that at present there appears to be a lack of written policies and procedures over certain aspects of the crematorium services.

Given the nature of the potential crematorium procedures, Council Officers have requested that PricewaterhouseCoopers LLP, as the Council’s internal auditors undertake a data collation exercise for a sample of crematorium records and review the current procedures in operation to better inform the Council Officers understanding of arrangements and practices.

Scope

The Council has requested that PwC consider the following in respect of the Crematorium:

1. For a sample of cremations of babies and children, stillborn to the age of 5 years, tracing back through crematorium ledger records and completed bereavement forms to ascertain what supporting documentation is retained, and whether ashes occurred and there is documented evidence offering the ashes to the parents. This will be done on a sample basis, which will be agreed with Council Officers. The sample will be selected based on the supporting data available, how easy it is to identify the population and specific time periods to be agreed.
2. Ascertain what formal policies and practices/procedural guides are in place within the Crematorium.
 1. Sample of cremation records for babies and children (stillborn/babies and children up to the age of 5 years) for the period 2007 to 2012:
 - We will ascertain with the assistance of Council Officers from the population of cremations between 2007 and 2012, the total number of cremations which meet the criteria being considered (stillborn, 0-2 years and 2-5 years)
 - Once a population is determined, a sample will be selected, and agreed with Council Officers

- For the sample, information recorded in the ledger records held within the Crematorium will be recorded in a spreadsheet, and details traced to the completed forms retained within the Bereavement Services team, recording certain relevant information for each case sampled, including plans for the ashes, whether ashes occurred, and if they did what happened to the ashes, based on the records retained.
 - Summarise and collate relevant information in an excel spreadsheet for Council Officers.
2. Consideration of the policies and practices within the Crematorium
- Obtain and document an understanding of the policies and operational procedures in place at the Crematorium through review of the documented policies and operational procedures and interviews with the crematorium staff.

Deliverables

1. We will produce a summary spreadsheet for our sample analysis of crematorium records for Stillborns, babies and children (0-5 years) cremations from 2007 to 31 December 2012 where we have traced the information from the ledger retained at the Crematorium to the completed bereavement services forms, recording for each case in the sample if ashes occurred and if they did what the record states happened to them. This will be for Council Officers information only given the details recorded.
2. We will produce an internal audit report outlining our work in respect of policies and procedures. This will be in line with our normal internal audit reporting arrangement, done under CIPFA Local Authority Internal Audit Standards, and as such does not constitute a non-audit assurance engagement under ISAE3000.

It should be highlighted that PwC cannot be held responsible for recommendations or advice unless confirmed in writing after full and proper consideration.

Your responsibilities

- Confirmation that the definition and scope of the Services detailed herein is sufficient to address your needs, including determination of sample sizes;
- We will require access to relevant people within the Council's bereavement services team and at the Crematorium, and access to the crematorium records (ledgers) and completed bereavement services forms held within bereavement services. Agreement for this access must be secured prior to commencing any work;
- All records and available information will be made available to us in a timely manner;
- We will not seek to perform validation on data and information presented to us as part of this work.
- It is management's responsibility to develop and maintain sound systems of risk management, internal control and governance and for the prevention and detection of irregularities and fraud. Internal audit work should not be seen as a substitute for management's responsibilities for the design and operation of these systems.

Limitations of scope

Our review cannot verify completeness of records as it is assumed that details recorded in the crematorium ledger are complete and accurate and this is where our population sample will be derived. Our review can only consider available data which is retained by the Council and what is recorded in crematorium records, application forms (where retained), daily operating sheets (where retained) and the BACAS system which has only been in place since circa 2000. We cannot verify that ashes, when in existence, that these were actually scattered or returned based on the parents' wishes. If records state no ashes were present we cannot challenge and would not challenge this record.

Internal control, no matter how well designed and operated, can provide only reasonable and not absolute assurance regarding achievement of an organisation's objectives. The likelihood of achievement is affected by limitations inherent in all internal control systems. These include the possibility of poor judgment in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

Our assessment of the limited cremation records sampled is as at June 2013. Historic evaluation of effectiveness is not relevant to future periods due to the risk that:

- the design of controls may become inadequate because of changes in operating environment, law, regulation or other; or
- the degree of compliance with policies and procedures may deteriorate.

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