

BRIDGEND COUNTY BOROUGH COUNCIL
COYCHURCH CREMATORIUM JOINT COMMITTEE

FRIDAY 5TH DECEMBER 2008

REPORT OF THE CLERK AND TECHNICAL OFFICER

1. INTERNAL AUDIT REPORT

1.1 Bridgend County Borough Council's Internal Audit Section has carried out a recent audit of the Crematorium. A copy of the Action Plan and the management response is attached at **Appendix 1**.

1.2 The Joint Committee will note that all the audit recommendations have been agreed and implemented by management apart from recommendation 1(b) i.e. "There should be segregation of duties evident between ordering, receiving goods, and authorising payment". It was considered by management that this could not be achieved effectively at the Crematorium because of the limited number of staff available. It is considered that there are existing arrangements which provide a satisfactory alternative to "checks on site", whereby transactions are checked on a monthly basis by the Bereavement Officer and the accountant for the Crematorium, both of whom are based at the Civic Offices, Angel Street, Bridgend.

1.3 Recommendation:

The Joint Committee is recommended to note the report.

2. BUILDING WALES PUBLICATION

2.1 A recent publication written by Monica Cherry of the Welsh School of Architecture, supported by the Arts Council of Wales, illustrates 37 of the most "outstanding and representative" examples of post war Welsh architecture. A copy of the publication will be available to view at the meeting of the Joint Committee.

2.2 The Joint Committee will be pleased to note that one of the buildings identified by Monica Cherry is Coychurch Crematorium.

2.3 The Crematorium is featured in the booklet alongside prominent buildings such as the Welsh National Botanical Gardens, the Millennium Stadium, Portmeirion, the National Assembly for Wales and the Wales Millennium Centre.

- 2.4 Interestingly, one of the photographs of the Crematorium used in the booklet was taken before the original cowl, roof light, was taken down. The cowl was the signature feature of Maxwell Fry's original design. Unfortunately, the cowl had to be removed during the early 1990's in order to ensure that cremator emissions, from the adjacent flue stack, complied with more stringent regulations, required at the time, by the Environment Protection Act 1990.
- 2.5 Since the cowl was removed, flue emission technology has moved on and it may be feasible to replace the cowl when the cremators have to be replaced in five or six years time. However, this is an issue that does not require consideration at this time.

2.6 **Recommendation**

The Joint Committee is recommended to note the report.

3. **PERFORMANCE MANAGEMENT**

- 3.1 In order to assess satisfaction levels of the Crematorium's services, all bereaved families are sent a questionnaire following a cremation. The responses to this ongoing survey are monitored as part of Bridgend County Borough Council's performance management arrangements.
- 3.2 Attached at **Appendix 2** are the survey results for the second quarter, July to September 2008. It is pleasing to note that the overall satisfaction level, to a standard of good or excellent, was 100%.

3.3 **Recommendation**

The Joint Committee is recommended to note the report.

4. **CREMATION (ENGLAND AND WALES) REGULATIONS 2008 MEDICAL CERTIFICATES**

- 4.1 Arising out of the formal inquiry into issues surrounding the Shipman Case, the Ministry of Justice has published the Cremation (England and Wales) Regulations 2008 which revises guidance and forms relating to cremation procedures. The revisions come into effect from 1st January 2009, with a transitional period up to the end of January 2009.
- 4.2 An important amendment to the existing procedures provides the Applicant for the Cremation (normally the next of kin or a relation of the deceased) with the right to inspect the medical certificates, which have to be provided to crematoria, and to make representations to the medical referee provided that he/she has given due prior notice of such a request to the crematorium. Thereafter, Part 4, Clause 22(3) states:

“Within 48 hours, beginning with the time at which the cremation authority notifies the person under paragraph (2), that person may:

- (a) At a time and place agreed with the cremation authority, inspect the medical certificate and confirmatory certificate; and*
- (b) Make representations to the medical referee about any matter contained in such a certificate or the inquiry made by the person who gave the certificate.”*

4.3 At present medical certificates are submitted no later than 10.30am on the day prior to a cremation taking place. This submission time will now have to be brought forward in order to comply with the new regulations, which may result in instances of cremations being delayed. It is not anticipated, however, that there will be many requests for medical certificates to be inspected.

4.4 **Recommendation:**

The Joint Committee is recommended to note this report.

5. **CHRISTMAS SERVICE**

5.1 This year’s Christmas Service has been arranged for Thursday 18th December 2008 at 7.00pm. The service will be officiated by Canon Edward Evans and Father Paul Millar. In addition to music from the Crematorium’s own organist, additional music will be provided by the Phil Dando Brass Quintet.

5.2 Invitations have been sent to the Mayors of Bridgend and Vale of Glamorgan County Borough Councils, the Chairman Rhondda Cynon Taff County Borough Council, members of the Joint Committee, and local Councillors.

5.3 The event will be advertised in the local press, radio and on Bridgend County Borough Council’s web site.

5.4 As is the normal practice, it is proposed that the proceeds from the “collection” taken on the evening will go to the Joint Committee’s Chairman’s Mayor’s fund.

5.5 **Recommendation**

The Joint Committee is recommended to:

1. Endorse the arrangements for the Christmas Service
2. Approve the donation of the service “collection” to the Chairman’s Mayor’s fund.

6. PALM SUNDAY SERVICE

6.1 Unlike the Christmas Service, the Crematorium's Palm Sunday Service has seen the size of congregations decrease from 140 in 1994 to 43 in 2008 (including dignitaries and members of staff). As well as congregations becoming smaller, problems are sometimes encountered securing the services of ministers on this busy Sunday, as they often have other similar engagements.

6.2 In view of the reduction in interest by bereaved families for this event, it is considered that perhaps the Christmas Service should be used as a service of remembrance as well as a Christmas celebration.

6.3 Recommendation

The Joint Committee is recommended to consider the cessation of the Palm Sunday Service and utilise the Christmas Service as a service of remembrance as well as a Christmas celebration.

RICHARD FLETCHER CLERK AND TECHNICAL OFFICER

Contact Officer:

Richard Fletcher, Head of Street Scene, Telephone No. 01656 643403

e-mail: Richard.Fletcher@bridgend.gov.uk

Background Papers:

1. Internal Audit Final Report September 2008
2. Publication - Welsh School of Architecture
3. No background papers
4. No background papers
5. No background papers

APPENDIX 1

**To be read in conjunction with Item 1 of
The Report of the Clerk and Technical Officer
To the Coychurch Crematorium Joint Committee
To be held on Friday 5th December 2008**



Internal Audit Final Report

Coychurch Crematorium

Directorate: Communities
Date: 2nd September 2008

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Auditor: Jane Evans

1. Introduction

- 1.1. An audit review of the Coychurch Crematorium was undertaken as part of the 2007/08 audit plan.
- 1.2. The functions of the section were documented, key controls were identified and testing undertaken. The audit findings are based on discussions with staff, observations, and the results of sample testing.
- 1.3. The management of the crematorium is overseen by a Joint Committee, comprising of elected members of Bridgend County Borough Council (B.C.B.C.), the Vale of Glamorgan Council and Rhondda Cynon Taff County Borough Council.
- 1.4. The Joint Committee is a member of the Federation of Burial and Cremation Authorities which produces a Code of Cremation Practice which the Crematorium adheres to. An inspection was carried out on 5th April 2006 by the Federation which was summarised as showing that the Crematorium is well run and standards of maintenance throughout are impressive.
- 1.5. The Crematorium is also subject to periodic inspections by the Environmental Health Department to ensure compliance with the Pollution Prevention & Control Regulations 2000 Permit Number: 001/01 – To Operate the Activity of Cremation of Human Remains. The most recent inspection during February 2008 found that the Crematorium was compliant with the conditions specified within the permit.
- 1.6. The Crematorium is averaging 1800 cremations per annum and the service has generated income to remain self financing for the last three years, maintaining a surplus of income over expenditure each year. The cremation fee for 2007/08 is £298.30 with an agreed increase to £350.00, effective from 1 April 2008. The national average for 2007/08 is approximately £400. Increasing the fee will continue to generate surplus income for the service to fund larger projects such as the re-construction of the crematoriums in 2012.
- 1.7. The Superintendent Registrar is responsible for the complete operation of the crematorium and overseeing of all crematorium staff including Administration Assistants and Crematorium Attendants.

2. Objectives of the Audit

- 2.1. The main objectives of the audit were to ensure:
 - Business objectives are being met, including financial management
 - Ordering of goods and services is in line with regulations and provides value for money
 - Income is captured, recorded and banked
 - Cash is secure
 - Staff resources are adequately managed
 - Stocks and Stores are adequate and safeguarded:
 - Security of cash, customers and their property, staff, building and IT systems is adequate
 - Relevant laws and regulations are complied with

3. Audit Opinion

- 3.1. Controls in place to meet several of the objectives stated in section two are adequate. However improvements in the implementation of controls in the key areas of income and purchasing controls are required. The overall audit opinion on Coychurch Crematorium is that the systems operating provide adequate assurance that the key risks to the operation are controlled.
- 3.2. The Crematorium is to be commended on general organisation, planning and budgetary control. It is also pleasing to note that the Crematorium's financial situation has been stable over the last three financial years with the total income for the crematorium exceeding the costs
- 3.3. We have also made a small number of recommendations, which include one off occurrences of failures in control which may be due to one off errors or weaknesses in the system. These are detailed in the main report and accompanying action plan, categorised as Merits Attention.
- 3.4. This audit report is a report of exception and therefore only where issues have been identified have they been commented upon.

4. Findings and Recommendations

Risk may be viewed as the chance, or probability, of one or more of the organisation's objectives not being met. It refers both to unwanted outcomes which might arise, and to the potential failure to realise desired results. The **recommendations** column is categorised on the following basis:

- Fundamental* - action that is considered imperative to ensure that the organisation is not exposed to high risks;
- Significant* - action that is considered necessary to avoid exposure to significant risks;
- Merits attention* - action that is considered desirable and should result in enhanced control or better value for money.

4.1 Ordering & Payments

	Objective	Possible Risk	Test Result	Recommendation	Categorisation
4.1.1	To ensure that the ordering, receipt and payment of goods is in line with financial procedures.	There is a risk that goods are ordered inappropriately, goods are received that have not been ordered and invoices are issued at a price not agreed when the order was made. There is also a risk that the Crematorium is invoiced for goods it did not receive.	<p>A review of 13 orders and 5 utility bills was completed and the following issues were identified when this process was reviewed:</p> <ul style="list-style-type: none"> • An authorised signatory list is not held at the Crematorium, however a copy has been provided by the Principal Bereavement Officer. The list shows that the Superintendent Registrar is only an authorised signatory for raising orders. • All orders have been completed in full; however have not been ruled off. • 5/12 occasions there was no delivery note. • 2/12 occasions the delivery note was not signed or dated on receiving goods. • The Superintendent Registrar authorises all orders and invoices for payment, therefore there is no evidence of a segregation of duties. • 2/13 invoices included a small charge detailed as Protection Plus, which insures all items on the order against damage during the first year of purchase, however all items purchased are stationary items which do not warrant such payment. The Superintendent Registrar has made enquiries with the company and this charge will no longer be made. • 4/13 order date and invoice date were the same, indicating that order forms were completed when invoice received. 	<p>a) Management should update the authorised signatories, and should consider allowing the Superintendent Registrar authority to authorise invoice payments, and appointing a second signatory to assist with segregation of duties. Where this is not possible an alternative compensating control of independent managerial review should be implemented.</p> <p>b) There should be segregation of duties evident between ordering, receiving goods, and authorising payment.</p> <p>c) All delivery notes should be signed and dated by the person checking the goods. If there is no delivery note, it should be recorded on the order or invoice that the goods have been received, signed and dated by the recipient.</p> <p>d) Checks should be made to ensure that additional charges made in respect of protection plus insurance premium are no longer made.</p> <p>e) A purchase order should be raised before goods are ordered, where e-mail is used to make orders a copy should be printed and attached to the order form to confirm date of order.</p>	<p>Significant</p> <p>Significant</p> <p>Merits Attention</p> <p>Merits Attention</p> <p>Merits Attention</p>

4.2 Income

	Objective	Possible Risk	Test Result	Recommendation	Categorisation
4.2.1	To ensure that all income is received and banked intact. That income due is invoiced where appropriate, and payment is received in a timely manner.	Loss of income due to mistake or misappropriation.	Banking was seen to be carried out once a month. Banking was split into a number of paying in slips and e-returns for each date banked, which M Stokes advised was purely due to the amount of space available for listing cheques on each paying in slip. It is felt the Crematorium may be able to obtain larger paying in books designed for businesses banking a number of cheques each time. Or alternatively, attaching a complete list of cheques paid into the bank in one transaction to the paying in slip.	<ul style="list-style-type: none"> a) Income should be banked more regularly, on at least a weekly basis. b) The Crematorium should enquire about the possibility of banking income with a local Post Office. This will facilitate more regular banking. c) A larger paying in book should be requested from the bank or alternative arrangements in respect of listing all cheques deposited in one transaction should be considered and discussed with the bank/Post Office and Cash Control. 	<p>Significant</p> <p>Merits Attention</p> <p>Merits Attention</p>

4.3 Staffing & Payroll

	Objective	Possible Risk	Test Result	Recommendation	Categorisation
4.3.1	To ensure that staff are only paid overtime that has been worked and documents support the claim.	There is a risk that staff are paid for hours not worked	A reconciliation exercise was carried out between overtime claims forms and the clocking in/out forms for January 2008, all were found to be complete and accurate, however authorization has been carried out by the Superintendent & Registrar who is not listed on the authorized signatories list as having authority to authorize overtime payments.	Management should consider allowing the Superintendent Registrar authority to authorise staff overtime payments.	Merits Attention

4.4 Security

	Objective	Possible Risk	Test Result	Recommendation	Categorisation
4.4.1	To ensure security of assets is adequate and that an up to date inventory is in place	There is a risk that assets paid for are no longer held by the Crematorium and the Council and Joint Committee are not aware of their existence.	<p>a) The Administration Assistant updates the inventory electronically annually; this was still in progress during the audit visit and was presented at the end of the audit field work. On discussion with the JH she confirmed that the inventory is checked and authorised by her and a copy sent to Keith Fowler, Principal Accountant, Central Finance.</p> <p>b) A verification exercise was not possible during the audit as an up to date inventory was not in place and only presented at the end of the audit. However it was noted that there are a number of low value items on the inventory which may be time consuming to record.</p>	<p>a) Consideration of updating the inventory on a perpetual basis, i.e. at the time of additions/disposals rather than annually.</p> <p>b) Low value items should only be recorded when they are deemed vital to the successful operation of the Crematorium.</p> <p>c) An annual verification exercise should then be carried out which should be verified by a second person, with a copy being signed and dated.</p>	<p>Merits Attention</p> <p>Merits Attention</p> <p>Merits Attention</p>

4.5 Statutory

	Objective	Possible Risk	Test Result	Recommendation	Categorisation
4.5.1	To ensure that statutory compliance and regulations are adhered to.	There is a risk that the Crematorium is not complying with established laws and regulations. Accident/Incidents occurring that could have been prevented.	<p>Operational Risk Assessments are held in both the main office and the crematory rest room and include:</p> <ul style="list-style-type: none"> • Lone Working • Role of the Chapel Attendant – 4 bearer coffin • Lower coffin and remove from catafalque on to bier or storage bier • Charging and operating of cremators 1,2 & 3 • Removal of cremated remains from cremator and deposit into cremulator • Packing cremated remains • Excavation prior to the interment of cremated remains • Burial of precious metals and other metal objects • Re-fixing Plaques • Use of the scatter barrow • Role of the Chapel Attendant – 6 bearer coffin • Crematorium Garden Lake <p>However the documents presented are dated 02/03/05 and due for reassessment on 02/03/06. JH advised that there is some confusion over the administration of risk assessments following the restructure of the H&S Unit. However on reviewing risk assessments displayed on the intranet section of the Directorate of Environmental & Planning Services, Environmental Management System, it appears that all risk assessments have been reviewed and are up to date.</p>	<p>a) Risk Assessments should be updated at the Crematorium to reflect the correct review date and future review dates.</p> <p>b) Consideration should be given to preparing a central register of all Risk Assessments which could include date of last review and future review dates, this may eliminate the requirement to print new risk assessment documentation every time a review takes place, this would only be required when amendments are made.</p>	<p>Merits Attention</p> <p>Merits Attention</p>

5. Management Action Plan

Rec. No.	Recommendations	Para. No.	Categorisation	Agreed	Management Comments	Officer Responsible	Date to be implemented
1	<p>a) Management should update the authorised signatories, and should consider allowing the Superintendent Registrar authority to authorise invoice payments, and appointing a second signatory to assist with segregation of duties. Where this is not possible an alternative compensating control of independent managerial review should be implemented.</p> <p>b) There should be segregation of duties evident between ordering, receiving goods, and authorising payment.</p>	4.1.1	Significant	Yes	Signatory list amended.	SW	Completed
				No	Due to limited number of administrative staff at the crematorium, roles can not be easily segregated. All invoices are approved and thereafter forwarded to Streetscene at BCBC for payment. Checks on monthly transactions are carried out by the Principal Bereavement Officer and the Treasurer for the Crematorium Joint Committee.	SH	N/A
2	Income should be banked more regularly, on at least a weekly basis.	4.2.1	Significant	Yes	Noted and will amend procedures	JH	Completed

Rec. No.	Recommendations	Para. No.	Categorisation	Agreed	Management Comments	Officer Responsible	Date to be implemented
3	a) All delivery notes should be signed and dated by the person checking the goods. If there is no delivery note, it should be recorded on the order or invoice that the goods have been received, signed and dated by the recipient.	4.1.1	Merits Attention	Yes	Noted	JH	Completed
	b) Checks should be made to ensure that additional charges made in respect of protection plus insurance premium are no longer made.			Yes	Supplier has been advised. Protection Plus is now available on specific items, where necessary.	JH	Completed
	c) A purchase order should be raised before goods are ordered, where e-mail is used to make orders a copy should be printed and attached to the order form to confirm date of order.			Yes	Noted but this is not always possible where there are monthly arrangements with suppliers that are recorded on manufacturer's order system	JH	Completed
4	a) The Crematorium should enquire about the possibility of banking income with a local Post Office. This will facilitate more regular banking.	4.2.1	Merits Attention	Yes	The Superintendent Registrar will investigate	JH	1.10.08
	b) A larger paying in book should be requested from the bank or alternative arrangements in respect of listing all cheques deposited in one transaction should be considered and discussed with the bank/Post Office and Cash Control.			N/A	Regular weekly banking should alleviate the need for larger transaction books.	JH	Completed
5	Management should consider allowing the Superintendent Registrar authority to authorise staff overtime payments.	4.3.1	Merits Attention	Yes	Effective as detailed in Item 1a	SH	Completed

Rec. No.	Recommendations	Para. No.	Categorisation	Agreed	Management Comments	Officer Responsible	Date to be implemented
6	a) Consideration of updating the inventory on a perpetual basis, i.e. at the time of additions/disposals rather than annually.	4.4.1	Merits Attention	Yes	Noted and will amend procedures	JH	Completed
	b) Low value items should only be recorded when they are deemed vital to the successful operation of the Crematorium.			Yes	Noted and will amend procedures	JH	Completed
	c) An annual verification exercise should then be carried out which should be verified by a second person, with a copy being signed and dated.			Yes	Noted and will amend procedures	SH	Completed
7	a) Risk Assessments should be updated at the Crematorium to reflect the correct review date and future review dates.	4.5.1	Merits Attention	Yes	Risk assessments updated with BCBC's Health & Safety Team but updated copies not replaced in the crematorium files	JH	Completed
	b) Consideration should be given to preparing a central register of all Risk Assessments which could include date of last review and future review dates, this may eliminate the requirement to print new risk assessment documentation every time a review takes place, this would only be required when amendments are made			No	BCBC already has central register for risk assessment which has been correctly updated.		NO ACTION

Explanation of Categorisations for Audit Reports

Individual Recommendations

For each control reviewed, where it was established that the control is either not in place or is in place but not being adhered to, a recommendation will be made. Each recommendation will be given a categorisation based upon the severity of the missing control. The categorisations are as follows:

- Fundamental - action that is considered imperative to ensure that the Authority is not exposed to high risks;
- Significant - action that is considered necessary to avoid exposure to significant risks;
- Merits attention - action that is considered desirable and should result in enhanced control or better value for money (VFM).

Individual Controls & Overall Report

The objective of an audit is to evaluate the system with a view to delivering reasonable assurance as to the adequacy of the application of the internal control system. The control system is put in place to ensure that risks to the achievement of the Authority's objectives are managed effectively.

Based upon the recommendations made, the categorisation of them and the areas that they relate to, an overall conclusion as to the level of assurance that can be provided will be given, as below:

Substantial Assurance

- Key controls exist and are applied consistently and effectively; and,
- Objectives are being achieved efficiently, effectively and economically (VFM).

Adequate Assurance

- Key controls exist but there may be some inconsistency in application;
- Compensating controls operating effectively; and,
- Objectives achieved after a fashion, e.g. VFM could be improved.

(some risk of loss, fraud, impropriety, or damage to reputation)

Limited Assurance

- Key controls exist but they are not applied, or significant evidence that they are not applied consistently and effectively; and,
- Objectives are not being met, or are being met without achieving VFM.

(a high risk of loss, fraud, impropriety, or damage to reputation)

No Assurance

- Key controls do not exist; and,
- Objectives are either not met, or are met without achieving VFM.

(a very high risk of loss, fraud, impropriety, or damage to reputation)

Coychurch Crematorium
2nd September 2008

Internal Audit
Bridgend County Borough Council
Brackla House
Brackla Street
CF31 1BZ
internalaudit@bridgend.gov.uk

APPENDIX 2

**To be read in conjunction with Item 3 of
The Report of the Clerk and Technical Officer
To the Coychurch Crematorium Joint Committee
To be held on Friday 5th December 2008**

SERVICE FOR THE BEREAVED – CREMATORIUM
(July 2008– September 2008 incl.)

Responses 48

During the implementation of your funeral requirements, how would you rate:

	Excellent	Good	Average	Poor
The availability of service times	63%	37%		
The arrangements on the day of the funeral	85%	15%		
The presentation of the cremation plot	61%	39%		

In your dealings with staff how would you rate:

	Excellent	Good	Average	Poor
Literature and Information given	67%	33%		
Presentation of personnel	71%	29%		
General Attitude of staff	69%	31%		

How would you rate the following conditions within cemeteries/crematorium:

	Excellent	Good	Average	Poor
Chapels	77%	21%	2%	
Access roads and footpaths	69%	31%		
Rose gardens and grounds	69%	29%	2%	
Grass cutting around memorials	64%	36%		
Toilets	53%	44%	3%	
Water stations & waste bins	50%	50%		
OVERALL SATISFACTION	80%	20%		

If the cremated remains of the deceased were removed from the crematorium please state why:

- To be put with loved ones cremated remains
- Buried in local cemetery
- To put ashes into dad's own garden
- To be scattered at the request of the deceased
- TO be buried closer to home
- The remains were taken to Thornhill Crematorium to be scattered with those of her husband
- Family's wishes
- Being interred at local churchyard
- To be buried with my mother at local churchyard
- At my father's request, remains to go another crematorium to join my mother
- To family church with family plot
- To be scattered at a local beauty spot as per the request of the deceased
- To be put into local cemetery with husband
- My father wanted his ashes scattered somewhere dear to him, where he grew up as a boy
- In line with deceased's wishes

- To be interred in church grounds
- Private church yard
- Buried with mother in local cemetery
- Deceased wished to be scattered on the sea

What other form of memorialisation would you like to see:

- I like the place as it is. Understated and very beautiful
- Something to attract more birds

Do you have any further observations or comments:

- Thought your crematorium to be very lovely. Never seen it before. Thank you.
- Thank you for making a difficult day much easier. The fact that your staff carried out their work 'unnoticed' by the family is a testament to their professionalism
- I can only speak very highly of the services you have provided
- The crematorium is a credit to all the staff. No improvement necessary
- Coychurch is a beautiful place. All mourners were very impressed considering the circumstances
- Have always been very impressed with how the crematorium has been run.
- Nice to see the wild rabbits around the grass areas
- As we were only there for a short time, an opportunity to see the existing plot would have been good
- I am unable to comment on a number of the above statements because they did not apply
- I was present at a funeral here Friday last. Impressed by the well kept, neat gardens- by the wonderful playing of the organist and also music played as we left. Thank you very much
- The family thought that the grounds of the crematorium are fantastic, with beautiful kept grass and beautiful flowers. It is a credit to all staff involved and a quiet sanctuary that befits the deceased. It was my first visit to the crematorium and it has made a lasting and personal impact. A memory that will be treasured.