

# CONTROL RISK SELF-ASSESSMENT QUESTIONNAIRE COYCHURCH CREMATORIUM

Partneriaeth Pen-y-Bont a'r Fro  
Bridgend & Vale Partnership  
working together - gweithio ar y cyd



The aim of this questionnaire is to enable Management to review their internal controls and to ensure that they undertake and comply with the requirements of current legislation and the Financial Procedure Rules. The objectives of the Control Risk Self-Assessment (CRSA) Questionnaire are to provide a tool for the Internal Audit Section to evaluate the financial and other related controls in operation, help to provide a basis upon which the scope and frequency of audits can be determined and allow managers to self-assess themselves against potential risks.

This document should be completed in accordance with the Authority's Financial Procedure Rules.

Positive responses should indicate that a degree of assurance can be gained as to the satisfactory operation of systems and the extent of controls which will adequately protect funds, assets and staff integrity.

Where negative responses have been obtained, these areas should be addressed and action taken to build the relevant controls into the existing systems. The failure to take adequate action to correct an anomaly may lead to the possibility for error or fraud to occur.

The original questionnaire should be completed, signed and returned to the Internal Audit Section within 14 days of receipt and a copy retained by the section for future reference. This will allow Managers to note the benefit accruing from any individual control and to monitor improvements made through the introduction of additional controls to existing systems.

Please could you also provide us with copies (electronic where possible) of any documentation referred to in the responses.

<b><u>SIGNED:</u></b>  <b>Chief Officer/ Senior Officer:</b>	<b>Date:</b>
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**1. Policies and Procedures**

**CONTROLS SHOULD BE IN PLACE TO ENSURE THAT:**

**Policies and procedures are in place, accessible, regularly reviewed and updated where necessary.**

Control Evaluation	Y	N	Comments
<p>Does the service have a regularly updated business plan / service delivery plan approved by the Crematorium Joint Committee?</p> <p><i>Risk: Absence of objectives and targets for monitoring performance.</i></p>	√		Annual presentation to Joint Committee in March
<p>Does the service have documented and approved procedures in place for cash handling and banking arrangements?</p> <p><i>Risk: That there are no formal procedures in place to advise staff on best practice in relation to the handling of income and the banking processes.</i></p>	√		Procedures in place
<p>Are there formalised security procedures in place within the service?</p> <p><i>Risk: That there are no approved and documented security procedures in place to provide guidance to staff on the security requirements involved in the Sections activity. Loss/ theft of money.</i></p>	√		Access to office restricted and building secured outside working hours.
<p>Does the Service have documented and approved Customer Relations procedures in place including procedures for dealing with complaints?</p> <p><i>Risk: That there is no formal procedures in place resulting in inconsistent working practices.</i></p>	√		In accordance with council complaints procedures.
<p>Are staff made aware of and understand The Financial Procedure Rules?</p> <p><i>Risk: Non-compliance with Financial Procedure Rules.</i></p>	√		Yes
<p>Are copies of the policies and procedures relevant to the service held in central place where they are accessible to staff?</p> <p><i>Risk: That policies and procedures are not accessible to staff when required.</i></p>	√		Published on crematorium website
<p>Are policies and procedures reviewed regularly? Are changes communicated to staff?</p> <p><i>Risk: That policies and procedures are outdated, staff not notified of changes and</i></p>	√		Reviewed and where appropriate, published on website

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<i>continue to work to old methods</i>			
Has responsibility for identifying risks been allocated to a specific member of staff?  <i>Risk: Inadequate procedures in place for addressing risk.</i>	√		Crematorium Manager and Registrar

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**2. Staff Training**

**CONTROLS SHOULD BE IN PLACE TO ENSURE THAT:**

**That staff have received sufficient training to be able to complete their duties in a secure, efficient and controlled manner.**

Control Evaluation	Y	N	Comments
<p>Do administrative and technical staff receive introductory training specific to their role at the start of their employment?</p> <p><i>Risk: That when staff commence employment, they are not provided with sufficient training to perform to the required standard and allow smooth integration into the role.</i></p>	√		Yes, and thereafter monitored by supervisory staff
<p>Are training records maintained for technical staff including refresher training and updates?</p> <p><i>Risk: That training needs and continued professional development requirements are not addressed.</i></p>	√		Required for annual permit and inspected by Environmental Protection. Also training matrix held by Streetworks.
<p>Are there regular team meetings to update staff on recent or upcoming issues?</p> <p><i>Risk: That there is limited communication between management and staff on issues relating to their duties.</i></p>		√	Small team operates less formally but any changes or adjustments to practices are communicated to those affected.
<p>Have all members of staff received Data Protection training?</p> <p><i>Risk: That staff are not aware of and do not comply with the Data Protection Act.</i></p>		√	All office staff completed council e-course

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**3. Income Collection**

**CONTROLS SHOULD BE IN PLACE TO ENSURE THAT:**

**The systems and controls surrounding the Cashiers function are robust and operating in accordance with Financial Procedure Rules and any relevant documented procedures.**

Control Evaluation	Y	N	Comments
<p>Are all of the following methods of payment accepted at the Cashiers desk:</p> <ul style="list-style-type: none"> <li>• Cash</li> <li>• Credit / Debit Cards</li> <li>• Cheques</li> </ul> <p><i>Risk: Possible delays in receiving income.</i></p>	√ √ √		
<p>Is there a price list for all of the services provided?</p> <p><i>Risk: That there is no comprehensive list to advise both staff and customers of what rates are payable at the Cashiers desk and for Funeral Directors to pass on information to clients.</i></p>	√		Approved annually by Joint Committee
<p>Are prices reviewed annually and approved by the Joint Committee?</p> <p><i>Risk: Not achieving potential income. Charging inappropriate fees.</i></p>	√		Approved annually by Joint Committee
<p>Is there a comprehensive list of what income codes that each type of transaction should be coded to?</p> <p><i>Risk: That income is incorrectly coded leading to misleading financial information.</i></p>	√		Monitored by specific finance officer
<p>Are refunds ever made by staff at the Crematorium? I.e. in respect of overpayments etc. If so, is a full audit trail maintained including appropriate authorisation?</p> <p><i>Risk: That no evidence of authorisation for refunds is retained.</i></p>	√		All credits noted in accounts
<b>Payment of Invoices</b>			
<p>Are all invoices received for payment compared to the delivery notes and orders placed?</p>	√		In accordance with financial regulations

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<i>Risk: That items received may not match the quality or quantity specified on the order.</i>			
<b>Petty Cash</b>			
Is a designated member of staff responsible for administering the petty cash account?  <i>Risk: Lack of accountability regarding physical security and accuracy of cash float.</i>	√		Authorised by Crematorium Manager & Registrar in accordance with council petty cash regulations.
<b>Budget Monitoring</b>			
Are regular budget monitoring reports produced and monitored?  <i>Risk: Errors, fraud or omissions resulting in overspends not identified</i>	√		Monthly accounts produced and reviewed

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**4. Cash and Banking**

**CONTROLS SHOULD BE IN PLACE TO ENSURE THAT:**

**Internal controls are functioning adequately in relation to the recording reconciliation of income and the identification of discrepancies.**

Control Evaluation	Y	N	Comments
<p>Are receipts given for all income received for miscellaneous items purchased by individuals? (E.g. plaques, rose bushes).</p> <p><i>Risk: That with receipts not being issued there is no evidence or audit trail for payment (particularly cash).</i></p>	√		Receipts generated by specialist software.
<p>Are receipts numbered, controlled and spoiled receipts cancelled and retained?</p> <p><i>Risk: Unaccounted for receipts may indicate error or misappropriation.</i></p>	√		Receipts generated by specialist software.
<p>Does the financial information system produce a daily total of each income code or heading to enable independent reconciliation?</p> <p><i>Risk: That any discrepancies are not coded correctly and so are difficult to identify.</i></p>	√		Software allows analysis on a daily basis but regularly used to support banking.
<p>Are the paying-in slips reconciled against the cashing up records and the ledger by an independent officer?</p> <p><i>Risk: That there are no checks conducted to ensure what is banked actually matches the cashing up records.</i></p>	√		Records counter-signed by another officer
<p>Does the cash receipting system identify cash, cheque and direct credit payments separately and record the total collected for each type of income?</p> <p><i>Risk: That individual payment totals are not recognisable from the receipts to be reconciled against the till / income recording system and ledger.</i></p>	√		Specialist software
<p>Is access to the office strictly controlled?</p> <p><i>Risk: That a lack of control regarding access to the Cashiers office could lead to security issues.</i></p>	√		Key code pad
<p>Is banking conducted through a Security courier at least weekly?</p> <p><i>Risk: That banking is not conducted on a regular basis and by a secure method.</i></p>		√	Banking durations governed by income received. No security courier employed

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**5. Security**

**CONTROLS SHOULD BE IN PLACE TO ENSURE THAT:**

**The physical safety of staff is ensured.**

**The systems and controls surrounding the Cashiers function are robust and operating in accordance with Financial Procedure Rules.**

Control Evaluation	Y	N	Comments
<p>Are there arrangements and processes in place for lone working for administrative staff and technical staff? Are risk assessments undertaken and reviewed on a periodic basis?</p> <p><i>Risk: That there are no arrangements in place to protect employees who are faced with a lone working situation.</i></p>	√		Procedures in place and Risk Assessments reviewed annually.
<p>Is there strategically placed CCTV coverage within the building?</p> <p><i>Risk: That there is limited security for personnel and limited security threat detection equipment used.</i></p>	√		Internal and external
<p>Do the entrances to the buildings require swipe card or key code access? Are any codes changed regularly?</p> <p><i>Risk: That there is no security access controls at the entrances to the Section.</i></p>	√		Key code access. Requirement for regular code changes not deemed necessary.
<p>Does the service have a safe(s) to store income between banking collections? Are the safe insurance limits known and are they adhered to? Is access limited to specific employees?</p> <p><i>Risk: That the service does not have sufficient arrangements in place for the secure storage of monies between bankings.</i></p>	√ √ √		
<p>Is there a safe contents register? Is this updated each time something is placed in or removed from the safe?</p> <p><i>Risk: That the content of the office safe is not adequately recorded so cannot be reconciled against what is in the safe.</i></p>		√ √	Not relevant



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**6. Orders Received, Documentation, Invoices Produced**

**CONTROLS SHOULD BE IN PLACE TO ENSURE THAT:**

**The systems and controls in relation to orders received, documentation of requirements and invoicing should provide assurance of accuracy of the service provided and the charges made.**

Control Evaluation	Y	N	Comments
<p>Is standard documentation completed by the funeral directors providing details of all requirements?</p> <p><i>Risk: errors or omissions in services provided.</i></p>	√		Standardised documentation
<p>Is a booking register maintained which is referenced back to the cremation numbers and the client accounts to ensure accuracy of the services provided and the invoices raised?</p> <p><i>Risk: Reputational risk resulting from administrative errors.</i></p>	√		Specialist software

Questionnaire completed by:	Sian Hooper
Job title:	Bereavement Services Manager
Department:	Streetworks, Communities
Date:	30 <sup>th</sup> January 2014