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Management of Ashes  
Transport Canberra and City Services  
*Final Report – May 2019*

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# 1. Executive Summary

## 1.1 Background

This investigation was management initiated to support Transport Canberra and City Services (TCCS) as the Cemeteries regulator in determining Norwood Park Crematorium's legislative compliance with respect to case(s) of lost ashes. There are three families that have been included in our audit, in particular we have considered Norwood Park's handling of these family's requests with respect to the management of deceased family members ashes. Norwood Park is a privately owned crematorium.

The audit relates to the following TCCS risks:

- Strategic Risk#3 - Failure to implement / adhere to a robust governance framework
- Strategic Risk #8 - Failure to meet the expectations of the people of Canberra
- Strategic Risk#12 - Inability to provide adequate protection for people, assets and services provided.

## 1.2 Audit Objective

The purpose of the investigation is to determine whether Norwood Park Crematorium has:

- adequately dealt with concerns raised by family members of deceased persons who had ashes interred at Norwood Park that were subsequently lost;
- adequately responded to the regulator's request for information into lost ashes; and
- implemented fit for purpose business record keeping processes and procedures for ashes management.

## 1.3 Scope

### In Scope

The audit shall assess whether Norwood Park Crematorium has:

- sufficiently addressed all elements of the regulator's request for information to commence the investigation;
- appropriately communicated and responded to family members when it was found that ashes were missing; and
- complied with the *Cemeteries and Crematoria Act 2003* in respect of ashes recordkeeping requirements.

The investigation will identify any areas for improvement in the design and operating effectiveness of internal controls for ashes management. The investigation will identify any other emerging risks which may need further investigation.

### Out of Scope

The following areas are out of scope:

- financial management; and
- other business processes of the Crematorium that are not related to records (ashes) management.

## 1.4 Overall observations and conclusion

Key observations and conclusions in relation to our scope include:

- In the case of all families interviewed and based on Axiom's review of correspondence, it is understood that the family's concerns have not been fully concluded, in particular, a final letter from Norwood Park outlining the final outcome of each case has not been provided.
- Norwood Park do not have a documented or publicly available complaints handling policy or procedure.
- Axiom was unable to explicitly observe records, in the Norwood Park database and Order for Memorial Form, that ashes were interred for Deceased Person 1 in 1978.
- Overall responses from Norwood Park in response to information requests by TCCS (as regulator) were supported by sufficient information. However, in relation to requests for process information or standard operating procedures (SOPs), although Norwood Park has described the process to TCCS Norwood has no documented policies, procedures or standard operating procedures that formally document the ashes management process and key points of control.
- Norwood Park's database was developed using Microsoft Access, a technology that is no longer supported by Microsoft, further this database has not been upgraded since 2011.
- There is no mandatory requirement within the Norwood database to capture details of whether whole, part or no ashes were interred as part of a memorial. This information is captured on the current Order for Memorial Form, however without this level of information being captured within the database, this limits Norwood Park's ability to report and monitor this information in an effective manner.

Further, Axiom met with Canberra Cemeteries in order to better understand their processes and systems in relation to ashes management, in order to compare processes and systems with Norwood Park. Canberra's public cemeteries are administered by the ACT Public Cemeteries Authority, an independent, self-funded statutory authority, which reports to the ACT Government through the Minister for City Services.

We would like to take this opportunity to thank Norwood Park and TCCS staff for their assistance during our audit.



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## 1.5 Key Findings and Recommendations

### Internal Audit – Norwood Park Management of Ashes audit

Specified Audit Methodology	Findings / Observations	Risk Rating	Recommendation
<p><b>Topic 1 - Adequately dealt with concerns raised by family members of deceased persons who had ashes interred at Norwood Park that were subsequently lost.</b></p>	<p><b>1. <u>Audit Observations - Review of Correspondence</u></b> Axiom met with Norwood Park Crematorium management on 17 December 2018, from this meeting and review of correspondence between Tara Cheyne MLA, TCCS and Norwood Park Crematorium provided to Axiom the following interactions with family members of deceased persons who had ashes interred and Norwood Park were noted:</p> <p><b><u>Family of Deceased Person 1</u></b></p> <ul style="list-style-type: none"> <li>Letter to Family of Deceased Person 1 from Norwood Park dated 9<sup>th</sup> March 1978 awaiting instruction in relation to cremated remains being held by Norwood Park (<b>reference A1</b>).</li> <li>Letter to Family of Deceased Person 1 from Norwood Park dated 29<sup>th</sup> June 1978 confirming that a Memorial in the Children's Niche wall for Deceased Person 1 has been completed. Note the there is no explicit indication that ashes were interred in this letter (<b>reference A2</b>).</li> <li>Letter to Family of Deceased Person 1 from Norwood Park dated 24<sup>th</sup> July 1992 outlining the movement of the Memorial for Deceased Person 1 from Children's Niche to Children's Court Wall. (<b>reference A3</b>).</li> <li>Letter to Family of Deceased Person 1 from Norwood Park dated 9<sup>th</sup> January 2017 acknowledging and apologising for not being able to locate interred ashes for Deceased Person 1 (<b>reference A4</b>).</li> <li>Letter to Tara Cheyne MLA from Norwood Park dated 13 November 2018 noting efforts to locate ashes for Deceased Person 1 and noting that ashes were moved by prior management in 1992 the Children's Court Wall (<b>reference A5</b>).</li> </ul>	<p>Risk that records within the Norwood Park database do not reflect actual holdings of interred ashes.</p> <p>Risk of inconsistent treatment of complaints by customers of Norwood Park leading to increased reputational risk exposure.</p> <p><b>Likelihood:</b> Possible <b>Consequence:</b> Major <b>Risk Rating:</b> High</p>	<p><b>Recommendation 1.1:</b> Norwood Park should provide final letters to all families outlining the outcome of each case, including the specific measures undertaken by Norwood park to address each family's concerns and Norwood Park's final position for each matter.</p> <p>The results of this recommendation should be reported to TCCS as regulator as soon as practical after completion.</p> <p><b>TCCS Management Response:</b> Agreed. TCCS will request Norwood park consider and agree to this recommendation.</p> <p><b>Norwood Park Management Response:</b></p> <p><b>Action Officer:</b></p> <p><b>Timeframe for Completion:</b> Within 3 months of the finalisation of this report.</p> <p><b>Recommendation 1.2:</b> Norwood Park should:</p> <p>i) Review all records within the Norwood Park database that relate to memorials for the Children's Court Wall (all locations) to ensure that each record is supported by sufficient information to determine if whole, part or no ashes are maintained as part of that memorial. This exercise should be performed as a 'desktop' check against the Order for Memorial Form. If the level of detail pre-dated this information being captured on the form, then this should be recorded in the database. A clear connection should be reached between location of</p>

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Specified Audit Methodology	Findings / Observations	Risk Rating	Recommendation
	<ul style="list-style-type: none"> <li>• Letter to TCCS Executive from Tara Cheyne MLA dated 12 December 2018 noting the following interactions between Norwood Park and Family of Deceased Person 1 (<b>reference A6</b>):               <ul style="list-style-type: none"> <li>○ 22 November 2018 that Family of Deceased Person 1 visited Norwood Park where Norwood Park management noted that the search for ashes was continuing.</li> </ul> </li> <li>• Letter to Tara Cheyne MLA dated 4 December 2018 acknowledging that Norwood Park management met with Family of Deceased Person 1 on 22 November 2018 (<b>reference A7</b>).</li> <li>• A final letter from Norwood Park outlining the outcome of the case has not been provided.</li> </ul> <p><b><u>Family of Deceased Person 2</u></b></p> <ul style="list-style-type: none"> <li>• No formal correspondence (i.e. letters) directly between the Family of Deceased Person 2 and Norwood Park were provided to Axiom.</li> <li>• Letter to Norwood Park from Tara Cheyne MLA dated 28<sup>th</sup> November 2018 noted that Deceased Person 2's ashes were interred in the Children's Niche up to 1992 and subsequently moved to the Children's Court Wall. This letter outlined that the Family of Deceased Person 2 had contacted Norwood Park eight years ago to clarify the location of the ashes. This letter outlined that the Family of Deceased Person 2 were not confident that Norwood Park is aware of the location of the ashes (<b>reference A8</b>).</li> <li>• Letter to Tara Cheyne MLA dated 4 December 2018 from Norwood Park noted that Norwood Park management have no record of missing ashes for Deceased Person 2 (<b>reference A7</b>).</li> <li>• A final letter from Norwood Park outlining the outcome of the case has not been provided.</li> </ul> <p><b><u>Family of Deceased Person 3</u></b></p> <ul style="list-style-type: none"> <li>• Letter to Tara Cheyne MLA dated 4 December 2018 that Norwood Park met with the Family of Deceased Person 3 in</li> </ul>		<p>the memorial and location of the interred ashes within the Norwood Park database.</p> <p>Any anomalies should be communicated and discussed with the memorial applicant (i.e. deceased's family). Once discussed, and if any discrepancy is confirmed, an agreement should be reached between Norwood Park and the applicant on how the discrepancy is to be resolved.</p> <p>The results of this recommendation should be reported to TCCS as regulator as soon as practical after completion.</p> <p>ii) Further investigate results from the audit of Children's Court Wall A in relation to:</p> <ul style="list-style-type: none"> <li>• 3 records of plaques and no ashes;</li> <li>• 1 with no plaque however with ashes; and</li> <li>• 1 with no plaque or ashes.</li> </ul> <p>If it is found that these represent potential discrepancies, then this should be confirmed with relevant applicants in relation to these records. Once discussed, and if any discrepancy is confirmed, an agreement should be reached between Norwood Park and the applicant on how the discrepancy is to be resolved.</p> <p>The results of this recommendation should be reported to TCCS as regulator as soon as practical after completion.</p> <p><b>TCCS Management Response:</b> Agreed. TCCS will request Norwood park consider and agree to this recommendation.</p> <p><b>Norwood Park Management Response:</b></p> <p><b>Action Officer:</b></p> <p><b>Timeframe for Completion:</b> Within 6 months of the finalisation of this report.</p>

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	<p>relation to the interred ashes of Deceased Person 3 and that these ashes have been returned to the Family of Deceased Person 3 (<b>reference A6</b>).</p> <ul style="list-style-type: none"> <li>• In 1992 the Family of Deceased Person 3 did not receive the letter that was sent from Norwood Park that the memorial and interred remains of Deceased Person 3 had been moved from the Children's Niche to the Children's Court Wall.</li> <li>• A final letter from Norwood Park outlining the outcome of the case has not been provided.</li> </ul> <p><b>2. <u>Review of audit results</u></b> In response to issues raised in regard to Deceased Person 1's ashes an audit was performed of the ashes and memorials at Wall A of the Children's Court Wall by Norwood Park. The results indicate that of the 85 records within the Norwood Park database, noted in relation to Wall A, that:</p> <ul style="list-style-type: none"> <li>• 79 records detail that plaques and ashes where located;</li> <li>• 4 with plaques and no ashes (including Deceased Person 1);</li> <li>• 1 with no plaque however with ashes; and</li> <li>• 1 with no plaque or ashes.</li> </ul> <p><b>3. <u>Complaints Handling</u></b> Norwood Park do not have a documented or publicly available complaints handling policy or procedure.</p> <p><b><u>Conclusion</u></b> A level of interaction between Norwood Park and families with family members with interred ashes has been outlined above.</p> <p>In the case of all families interviewed and based on Axiom's review of correspondence, it is understood that the family's concerns have not been fully concluded, in particular, a final letter from Norwood Park outlining the final outcome of each case has not been provided.</p> <p>Axiom was unable to observe records, in the Norwood Park database and Order for Memorial Form, that ashes were interred for Deceased Person 1 in 1978.</p>		<p><b>Recommendation 1.3:</b> Norwood Park should review their records for any Applicants that were not successfully communicated with in 1992 in relation to the movement of memorials from the Children's Niche to the Children's Court Wall. Norwood Park should take reasonable steps to contact any Applicants who were not successfully communicated with about the move.</p> <p>The results of this recommendation should be reported to TCCS as regulator as soon as practical after completion.</p> <p><b>TCCS Management Response:</b> Agreed. TCCS will request Norwood park consider and agree to this recommendation.</p> <p><b>Norwood Park Management Response:</b></p> <p><b>Action Officer:</b></p> <p><b>Timeframe for Completion:</b> Within 6 months of the finalisation of this report.</p> <p><b>Recommendation 1.4:</b> Norwood Park should formally document a complaints management policy and procedure that is endorsed by senior management, including proforma letters in support of responses to complaints. This should be made available publicly and to TCCS as regulator.</p> <p>The results of this recommendation should be reported to TCCS as regulator as soon as practical after completion.</p> <p><b>TCCS Management Response:</b> Agreed. TCCS will request Norwood park consider and agree to this recommendation.</p> <p><b>Norwood Park Management Response:</b></p>

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Specified Audit Methodology	Findings / Observations	Risk Rating	Recommendation
			<p><b>Action Officer:</b></p> <p><b>Timeframe for Completion:</b> Within 3 months of the finalisation of this report.</p>
<p><b>Topic 2 - adequately responded to the regulator's request for information into lost ashes</b></p>	<p><b>1. <u>Audit Observations - Review of Correspondence</u></b> Axiom met with Norwood Park Crematorium management on 17 December 2018, and reviewed the regulator's request for information into lost ashes, the following information exchange was reviewed:</p> <p><b><u>Family of Deceased Person 1</u></b></p> <ul style="list-style-type: none"> <li>• Letter to Norwood Park from TCCS dated 20<sup>th</sup> November 2018 requesting information regarding interred ashes for Deceased Person 1 (<b>reference A9</b>).</li> <li>• Letter to TCCS from Norwood Park dated 30<sup>th</sup> November 2018 providing information requested in the letter from TCCS dated 20<sup>th</sup> November 2018 (<b>reference A10</b>).</li> </ul> <p>Axiom's review of the request for information and the response to the request noted that all requests, from TCCS as regulator, have been responded to and in each instance Norwood Park provided information to adequately answer the request.</p> <p><b><u>Conclusion:</u></b> Overall these responses were supported by sufficient information provided to the regulator by Norwood Park, except in relation to TCCS request (Item Number 5).</p> <p>Item Number 5 requested process information or standard operating procedures (SOPs) in support of the management of the interment of ashes, Norwood has no formalised policies and SOPs for the management of ashes. Norwood Park did, however, describe the process for managing ashes including interred ashes.</p>	<p>Risk of inconsistent treatment of handling and management of ashes due to unexpected absence of key staff.</p> <p><b>Likelihood:</b> Unlikely <b>Consequence:</b> Major <b>Risk Rating:</b> High</p>	<p><b>Recommendation 2.1:</b> Norwood should formalise policies and standard operating procedures for the management of ashes.</p> <p>The results of this recommendation should be reported to TCCS as regulator as soon as practical after completion.</p> <p><b>TCCS Management Response:</b> Agreed. TCCS will request Norwood park consider and agree to this recommendation.</p> <p><b>Norwood Park Management Response:</b></p> <p><b>Action Officer:</b></p> <p><b>Timeframe for Completion:</b> Within 3 months of the finalisation of this report.</p>
<p><b>Topic 3 - implemented fit for purpose business</b></p>	<p><b>1. <u>Audit Observations – Process Overview</u></b> Axiom met with Norwood Park Crematorium management on 17 December 2018, from this meeting Axiom was able to develop an</p>	<p>Risk of inconsistent recording of interred ashes information</p>	<p><b>Recommendation 3:</b></p>

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Specified Audit Methodology	Findings / Observations	Risk Rating	Recommendation
<p><b>record keeping processes and procedures for ashes management</b></p>	<p>understanding of the process in relation to the management of ashes, including interred ashes by Norwood Park.</p> <p><u>Background</u> The following key sections of the Cemeteries and Crematoria Act 2003 and <i>Cemeteries and Crematoria Regulation 2003</i> were considered in our process review: <u>Cemeteries and Crematoria Act 2003</u></p> <ul style="list-style-type: none"> <li>• S6 – codes of practice – the Minister can make codes of practice about the operation of cemeteries and crematoria – a code exists discussed below.</li> <li>• S8 – perpetual tenure – if the operator of a cemetery or crematoria gives someone the right of interment, the right lasts forever.</li> <li>• S17 – improvement notices – the Director-General can issue an improvement notice to an operator if they reasonably think the Act is being contravened (or an offence has been committed).</li> <li>• S51 – regulation making power – the Executive may make a regulation about the conduct of cemeteries and crematoria.</li> </ul> <p><u>Cemeteries and Crematoria Regulation 2003</u></p> <ul style="list-style-type: none"> <li>• S11 – disposal of cremated remains – after cremating remains the operator must give the ashes to the person who applied for the cremation.</li> <li>• S12 – register to be kept – requirement to record details of interments of ashes, if ashes are exhumed the date and reasons of exhumation and location of new interment.</li> </ul> <p><u>Code of Practice</u></p> <ul style="list-style-type: none"> <li>• S7 – keeping application records – when an operator ceases being an operator they shall deposit all registers and records with the ACT Gov.</li> <li>• S17 – handling of cremated cremains – the holder of the right for interment of ashes can apply to operator to have remains removed from the site – disruption of remains can only occur by crematorium staff with the express written permission of the holder of the right of interment.</li> </ul>	<p>within the Norwood Park database.</p> <p>Limited reporting impacting on Norwood Park's ability to report and monitor holdings of interred ashes.</p> <p><b>Likelihood:</b> Unlikely <b>Consequence:</b> Major <b>Risk Rating:</b> High</p>	<p>Norwood Park should replace the existing Microsoft Access database and implement a new management system that can be supported into the future.</p> <p>Any new system should include mandatory capture of location information, preferably GPS location, for interred ashes and improved granularity in relation to the capture of information associated with interred ashes including whether part, full or no ashes have been interred.</p> <p>The results of this recommendation should be reported to TCCS as regulator as soon as practical after completion.</p> <p><b>TCCS Management Response:</b> Agreed. TCCS will request Norwood park consider and agree to this recommendation.</p> <p><b>Norwood Park Management Response:</b></p> <p><b>Action Officer:</b></p> <p><b>Timeframe for Completion:</b> Within 1-month report to TCCS on the plan for the new system and completion within 12 months.</p>

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Specified Audit Methodology	Findings / Observations	Risk Rating	Recommendation
	<p><b>Process and Systems</b> Axiom reviewed the process flow in relation to the management of ashes by Norwood Park. The following key steps were noted in our review:</p> <ol style="list-style-type: none"> <li>1. <b>Process Commence:</b> The process commences with the direct delivery of a deceased person to Norwood Park or the receipt of cremated remains of a person who has been cremated elsewhere.</li> <li>2. <b>Direct Delivery of a Deceased Person:</b> In the situation of the direct delivery of a deceased person, paperwork from the funeral director 'metal plate' is used to track the body into the cremator. An Application for Cremation Form is completed prior to the cremation which must be signed by Norwood Park, the applicant and the funeral director. A Certificate of Medical Attendance signed by two doctors is required to accompany the Application for Cremation Form. The Norwood Database generates a cremation number used to track the ashes once the deceased person is cremated. The cremation number is etched, marked on with permanent marker and with labels on the ash urn. The Norwood Park database is used to capture: <ul style="list-style-type: none"> <li>• Deceased full name and address</li> <li>• Date of Birth</li> <li>• Date of Death</li> <li>• Applicants information – full details and contact details</li> <li>• Service date and time and funeral director.</li> </ul> All ashes are automatically assigned to the ashes room within the Norwood Park database. The applicant is given 24 hours' notice to take the ashes.</li> <li>3. <b>Receipt of Cremated Remains:</b> Cremated remains of a person who has been cremated elsewhere must provide a Cremation Certificate. These ashes are recorded within the Norwood Database and assigned a number and receipted into the ash room.</li> </ol>		

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Specified Audit Methodology	Findings / Observations	Risk Rating	Recommendation
	<p>4. <b>Ash Room:</b> All ashes receipted into the ash room are Recorded in the Ash Room Log book by Norwood Park staff including the tracking number and details of the deceased. If the applicant of the cremation collects the ashes, they are provided a Cremation Certificate by Norwood Park. Before the ashes are released, two staff check the cremation number on the urn and the Cremation Certificate and sign out of the Ash Room Log book and into the Office Log Book. The two staff members sign the Office Log Book on release of the ashes. The Norwood Database is updated to record that the ashes have been collected.</p> <p>5. <b>Order for Memorial Form:</b> Ashes either coming from a Direct Delivery of a deceased person now cremated or the delivery of cremated remains from a service elsewhere may now be requested to have a Memorial via an Order for Memorial Form. The form is completed by an applicant and includes the details of the applicant, deceased and details of the memorial.</p> <p>The current Order for Memorial Form includes whether, whole ashes, no ashes or part of the ashes are to be interred. <b>Note the equivalent form in the 1978 relevant to Deceased Person 1 did not include whether whole, none or part of the ashes were to be interred.</b> This form is then signed by both the applicant and Norwood Park. The ashes are signed out of the Ashes Room Log book and the actions per the Order for Memorial Form are carried out. A Relocation Slip is used to track the relocation from the Ashes Room to the Memorial.</p> <p>6. <b>After Interment:</b> The Relocation Slip is returned to the Norwood Office and the Norwood Database is updated including:</p> <ul style="list-style-type: none"> <li>• Date of the memorial</li> <li>• If the family were present</li> <li>• The staff member who performed the interment</li> <li>• If the ashes were interred or scattered</li> <li>• Other details relevant to the that particular memorial.</li> </ul> <p>The Relocation Slip is then filed with the Order for Memorial Form on a alphabetised manual folder. If the family are present,</p>		

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Specified Audit Methodology	Findings / Observations	Risk Rating	Recommendation
	<p>they are given the opportunity to confirm the details on the urn before interment.</p> <p>7. <b>Memorial Disestablishment:</b> If disestablishment is to take place an Application to Disestablish Memorial Form must be completed by the Applicant which must include the where the existing memorial is and where the ashes are being moved to. The form must be signed by the applicant of the memorial and witnessed. The applicant for the Application to Disestablish Memorial Form must be the same as the applicant who signed the original Order for Memorial Form. This is checked by Norwood Park management by observing the same signatures on the original Order form and the Disestablish Memorial Form.</p> <p><b>Key forms</b></p> <ul style="list-style-type: none"> <li>a) Application for Cremation Form</li> <li>b) Certificate of Medical Attendance</li> <li>c) Certificate of Cremation</li> <li>d) Order for Memorial Form</li> <li>e) Application to Disestablish Memorial Form</li> <li>f) Relocation Slip</li> <li>g) Ash Room Log Book</li> <li>h) Office Log Book.</li> </ul> <p>There are no documented policies, procedures or standard operating procedures that formally document the above process and key points of control.</p> <p><b>Norwood Database</b>  Axiom's review of the Norwood Database noted the following:</p> <ul style="list-style-type: none"> <li>• Database has been developed in Microsoft Access Database</li> <li>• Last Update was in 16 October 2011</li> <li>• Functionality supports the recording of Cremations and Memorials including: <ul style="list-style-type: none"> <li>○ Applicants and Deceased</li> <li>○ Location Register</li> </ul> </li> </ul>		

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Specified Audit Methodology	Findings / Observations	Risk Rating	Recommendation
	<ul style="list-style-type: none"> <li>○ Locations Management</li> <li>○ Reporting Functions</li> <li>○ Financial Reports</li> <li>○ Administration and Management Menu</li> <li>○ Mail Merge</li> </ul> <ul style="list-style-type: none"> <li>• Our review of the recording within the Norwood Database in relation to Memorials and Interred ashes noted that the level of detail in relation to whether whole ashes, no ashes or part of the ashes are to be interred is not a mandatory field in the database. This can however be recorded in the free text fields.</li> <li>• For the Deceased Person 1 this level of detail was not recorded within the Norwood Database.</li> </ul> <p>Advice from TCCS ICT is that part of the TCCS strategy is to replace access databases and not create new ones. Many are unsupported and at risk of crashing and access databases are not current best practice for critical or operational work-related activities.</p> <p><b><u>Conclusion</u></b> Although there is a process that conforms to the key requirements of the Act and Regulation, regarding the movement and record keeping of interred ashes, the following key issues were noted:</p> <ul style="list-style-type: none"> <li>• there are no documented policies, procedures or standard operating procedures that formally document ashes management process and key points of control;</li> <li>• Norwood Park Database was developed using Microsoft Access, a technology that is no longer supported by Microsoft, further this database has not been upgraded since 2011;</li> <li>• there is no mandatory requirement within the database to capture details of whether whole, part or no ashes were interred as part of a memorial. It is noted that although this deficiency is mitigated by this information being captured on the Order for Memorial Form, without this level of information being captured in a mandatory field</li> </ul>		

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<b>Specified Audit Methodology</b>	<b>Findings / Observations</b>	<b>Risk Rating</b>	<b>Recommendation</b>
	<p>on the database, this potentially limits Norwood Park's ability to report and monitor this information in an effective manner; and</p> <ul style="list-style-type: none"><li>• location information is captured in the database for each location at the cemetery and this information is manually assigned to memorials and interred ashes.</li></ul>		

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# Attachment A – Audit Approach

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# Attachment B – Risk Rating Matrix



## ACT Government Risk Matrix

		Consequence				
		Insignificant	Minor	Moderate	Major	Catastrophic
People	Injuries or ailments not requiring medical treatment.	Minor injury or First Aid Treatment Case.	Serious injury causing hospitalisation or multiple medical treatment cases.	Life threatening injury or multiple serious injuries causing hospitalisation.	Death or multiple life threatening injuries.	
Reputation & Image	Internal Review	Scrutiny required by internal committees or internal audit to prevent escalation.	Scrutiny required by external committees or ACT Auditor General's Office, or inquest, etc.	Intense public, political and media scrutiny. Eg: front page headlines, TV, etc.	Assembly inquiry or Commission of inquiry or adverse national media.	
Environmental	Limited effect to something of low significance.	Transient, minor effects	Moderate, short term environmental harm	Significant, medium term environmental harm	Long term environmental harm	
Cultural & Heritage	Low level repairable damage to commonplace structures	Mostly repairable damage	Permanent damage to items of cultural significance	Significant damage to structures or items of cultural significance	Irreparable damage to highly valued items of cultural significance	
Business Process & Systems	Minor errors in systems or processes requiring corrective action, or minor delay without impact on overall schedule.	Policy/procedural rule occasionally not met or services do not fully meet needs.	One or more key accountability requirements not met. Inconvenient but not client welfare threatening.	Strategies not consistent with Government's agenda. Trends show service is degraded.	Critical system failure, bad policy advice or ongoing non-compliance. Business severely affected.	
Financial	1% of Budget or <\$5K	2.5% of Budget or <\$50K	> 5% of Budget or <\$500K	> 10% of Budget or <\$5M	>25% of Budget or >\$5M	

  

Likelihood	Frequency			Matrix	Consequence				
	>1 in 10	1 in 10 - 100	1 in 100 - 1,000		1	2	3	4	5
<b>Almost Certain</b>	Is expected to occur in most	Once a quarter or more	>1 in 10	5	Medium	High	High	Extreme	Extreme
<b>Likely</b>	Will probably occur	Once a year or more	1 in 10 - 100	4	Medium	Medium	High	High	Extreme
<b>Possible</b>	Might occur at some time in the future	Once every 1 - 5 years	1 in 100 - 1,000	3	Low	Medium	Medium	High	Extreme
<b>Unlikely</b>	Could occur but doubtful	Once every 5 - 20 years	1 in 1,000 - 10,000	2	Low	Medium	Medium	High	High
<b>Rare</b>	May occur but only in exceptional circumstances	Once every 20 - 100 years	1 in 10,000 - 100,000	1	Low	Low	Medium	Medium	High

### Risk Control Effectiveness

Control Effectiveness	Guide
Adequate	Nothing more to be done except review and monitor the existing controls. Controls are well designed for the risk, are largely preventative and address the root causes and Management believes that they are effective.
Room for improvement	Most Controls are designed correctly and are in place and effective however there are some controls that are either not correctly designed or are not very effective. There may be an over-reliance on reactive controls. Some more work to be done to improve operating.
Inadequate	Significant control gaps or no credible control. Either controls do not treat root causes or they do not operate effectively.  Controls if they exist are just reactive. Management has no confidence that any degree of control is being achieved due to poor control design and/or very limited operational effectiveness.

### Priority For Attention

Priority	Suggested Timing of Treatment	Authority for controlled tolerance of risk
Extreme	Short term – normally within one month  Detailed action plan required	Director-General
High	Medium Term – normally within three months  Needs senior management attention	Senior Executive
Medium	Normally within 1 year  Specify management responsibility	Managers
Low	Ongoing control as part of a management system.  Manage by routine procedures	All Staff

### Priority for Attention - Action

Every care should be taken to act as soon as possible to implement risk control measures where ever possible or to take action to fix the problem. **Extreme Risks and High Risks especially where the risk relates to people & personal injury** require us to act immediately to take steps to fix the problem.

\*\* The suggested timing of treatment does not mean that immediate action ought not be taken or that the timing can not be completed sooner than suggested.

**Note:**  
When identifying, analysing and rating risk consideration should be given, but not necessarily limited to, the attached categories of risk and the suggested examples of frequency and consequences.



## Attachment C – Stakeholders Consulted

Name	Position
Tara Cheyne	ACT Minister, Labor member for Ginninderra
Jim Corrigan	Deputy Director-General, City Services
Vanessa Little	Executive Branch Manager
Kirra Cox	Solution Design Lead, Business Development Unit
Stephen Beer	Managing Director, Norwood Park Crematorium
Family of Deceased Person 1	Family Members of Deceased Person 1
Family of Deceased Person 2	Family Members of Deceased Person 2
Family of Deceased Person 3	Family Members of Deceased Person 3

## Attachment D – Documents Reviewed

Audit Document Reference	Documentation Provided to Audit
A1	Letter to Family of Deceased Person 1 from Norwood Park dated 9th March 1978 awaiting instruction in relation to cremated remains being held by Norwood Park.
A2	Letter to Family of Deceased Person 1 from Norwood Park dated 29th June 1978 confirming that a Memorial in the Children's Niche wall Deceased Person 1 has been completed. Note the there is no indication that ashes were interred.
A3	Letter to Family of Deceased Person 1 from Norwood Park dated 24th July 1992 outlining the movement of the Memorial for Deceased Person 1 from Children's Niche to Children's Court Wall. No mention of ashes being interred is noted in this letter.
A4	Letter to Family of Deceased Person 1 from Norwood Park dated 9th January 2017 acknowledging and apologising for not being able to locate interred ashes for Deceased Person 1.
A5	Letter to Tara Cheyne MLA from Norwood Park dated 13 November 2018 noting efforts to locate ashes for Deceased Person 1 and noting that ashes were moved by prior management in 1992 the Children's Court Wall.
A6	Letter to TCCS Executive from Tara Cheyne MLA dated 12 December 2018.
A7	Letter to Tara Cheyne MLA from Norwood Park dated 4 December 2018 acknowledging that Norwood Park management met with Family of Deceased Person 1 on 22 November 2018.
A8	Letter to Norwood Park from Tara Cheyne MLA dated 28 <sup>th</sup> November 2018.
A9	Letter to Norwood Park from TCCS dated 20 <sup>th</sup> November 2018 requesting information regarding interred ashes for Deceased Person 1.
A10	Letter to TCCS from Norwood Park dated 30 <sup>th</sup> November 2018 providing information requested in the letter from TCCS dated 20 <sup>th</sup> November 2018.

## Attachment E – Statement of Responsibility

We take responsibility for this report, which is prepared on the basis of the limitations set out below.

The engagement has been performed as an audit as defined under Australian Standard on Assurance Engagements (ASAE) 3000 “Assurance Engagements Other than Audit or Reviews of Historical Financial Information”.

Our procedures were designed to provide reasonable assurance as defined by ASAE 3000, which recognises the fact that absolute assurance is rarely attainable due to such factors as the use of judgment in gathering and evaluating evidence and forming conclusions, the use of selective testing, the inherent limitations of internal controls and because much of the evidence available to the auditor is persuasive rather than conclusive in nature.

The matters raised in this report are only those which came to our attention during the course of performing our procedures and are not necessarily a comprehensive statement of all the weaknesses that exist or improvements that might be made. We cannot, in practice, examine every activity and procedure, nor can we be a substitute for management’s responsibility to maintain adequate controls over all levels of operations and their responsibility to prevent and detect irregularities, including fraud. Accordingly, management should not rely on our report to identify all weaknesses that may exist in the systems and procedures under examination, or potential instances of non-compliance that may exist.

This report has been prepared solely for your use and should not be quoted in whole or in part without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose.