Cemetery Administration Audit Follow-Up

Objective

Determine if City management implemented the eight (8) recommendations made in an earlier report, Cemetery Administration Audit (Project# 2016-03).

What Was Found

Prior Recommendation #1: Manual processes should be evaluated while focusing on streamlining processes, removing duplication and utilizing the City's software system for reporting and to improve processes.

Status: Partially Implemented   Management decided to maintain the separate ledger books for historical and redundancy purposes. Monthly reports reconcile between the City's financial software, the cemetery software and manual ledgers. Cross training daily tasks such as receipt collection, daily deposits and contracts is developing, but several items will implement in July 2020. A fillable Internment Request Form is being developed by the City's Information Technology Department, but is not in use yet.

Prior Recommendation #2: Management should review the agreement with the BG-WC Welfare Center and Warren County to determine if pricing should change or what steps should be taken when Fairview Cemetery runs out of pauper burial graves.

Status: Partially Implemented   Management decided to expand the pauper burial areas once Potter Field was at capacity. Four rows within Section S was expanded for these burials and as of March 1, 2020, eighty four graves were available. A meeting was held with Warren County management, but there was no interest in changing the status quo according to management. Management plans to attend an upcoming BG-WC Welfare Board meeting to learn more about their approval process and request that a citizenship requirement be added to the application.

Prior Recommendation #3: Cemetery basic mapping is a feature that the City included in the cemetery management software purchased in 2002; however, no maps have been imported into the software. Management needs to review the basic mapping feature and consider upgrading and utilizing GIS mapping upgrade.

Status: Partially Implemented   Management is working with the City's Public Works staff to create GIS maps of Fairview Cemetery. Cemetery two is mostly completed with a sample section sent to Pontem for review. Work is finalizing on the older cemetery one side before the full file can be sent to Pontem for upload and to go live with mapping features. Management estimates implementation by the end of 2020.

Prior Recommendation #4: Management should review the contract payment process, consider updating the contract to a standard interest rate verses the current processing fees, transition to a more standardized term or payment per grave on contract, utilize technology to track contracts and create segregation of duties including reviews within the process.

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For the full audit details, contact Deborah Jenkins, City Internal Auditor at Deborah.jenkins@bgky.org

Cemetery Administration Audit Follow-Up (Continued)

What Was Found (Continued)

Prior Recommendation #4 (cont): Status: Implemented   Contracts were updated to a standard one year timeframe, but processing fee stayed the same $5 per month to keep the calculations simple. Cross training was done between Cemetery Manager and part time employee tasked with contracts to provide oversight and so contracts can be handled regardless of who is in the office on a particular day.

Prior Recommendation #5: Management should provide adequate monitoring and oversight to Cemetery Administration operations including creating standardized written operating procedures. Management should also evaluate current inefficient processes and management reporting structure to increase effectiveness and efficiency within the Cemetery.

Status: Implemented   Cemetery reporting structure was re-organized adding a Cemetery Manager position that oversees both administrative and maintenance functions of the cemetery. This provides on-site management for the full cemetery operations. Procedures and cheat sheets have been created by the Cemetery Manager to standardize many processes within the operations. Staff still leads funerals through the cemetery, but has increased the efficiency by communication with the funeral homes and determining when the police escort is scheduled to reduce wait times.

Prior Recommendation #6: Mount Moriah agreement should be revised to reflect actual operations and staff should work to collect the remaining records that were not provided by the Mount Moriah Cemetery Association when the agreement was executed.

Status: Not Implemented Management plans to send letters to all area funeral homes requesting all burial information, but that is being drafted. There are no living members of the Mount Moriah Cemetery Committee to revise the agreement.

Prior Recommendation #7: Cemetery administration should move billing for St. Joseph burial to miscellaneous billing within our Finance Department and re-evaluate the pricing in conjunction with evaluation of City Cemetery pricing.

Status: Not Implemented   Miscellaneous billing code will be implemented in July, but the invoicing and billing issues remain and the pricing structure has not been evaluated.

Prior Recommendation #8: Management should re-evaluate the two (2) part-time positions to ensure that they are categorized appropriately for the hours worked.

Status: Not Implemented Part-time positions categorizations have not been reviewed or adjusted to match actual hours worked.

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