

Item: 12

Policy and Resources Committee: 24 November 2020.

Burial Grounds.

Report by Executive Director of Development and Infrastructure.

1. Purpose of Report

To review the resource requirements associated with full implementation of the revised Burial Grounds Code of Practice.

2. Recommendations

The Committee is invited to note:

2.1.

That, on 8 September 2020, when considering proposed amendments to the Burial Grounds Code of Practice and the associated resource requirements, the Development and Infrastructure Committee recommended:

- To support, in principle, Option 4 of the proposed resource options, namely further increased resource to enable full compliance with the recommendations arising from the internal audit report on memorial safety works within burial grounds and thereafter implementation of the revised Code of Practice.
- That the Executive Director of Development and Infrastructure should submit a report, to the Policy and Resources Committee, setting out the financial and other implications of Option 4.
- That, subject to the necessary funding being identified and made available to the Development and Infrastructure Service, the revised Code of Practice be adopted.

2.2.

Details of the four options, together with the required resource, to enable implementation of the Burial Grounds Code of Practice, as set out in section 4 and Appendix 1 of this report.

2.3.

That the total cost of the preferred option, Option 4, supported by the Development and Infrastructure Committee, is estimated at £247,000 over a five-year period.

2.4.

That, in 2018/19, a contribution of £250,000 was made to the Repairs and Renewals Fund to cover the estimated cost of gravestone repairs, arising as a result of the internal audit on memorial safety works.

2.5.

That, during 2019/20, additional exceptional costs were incurred by the Development and Infrastructure Service in carrying out remedial works to headstones, funded by a contribution of £116,500 from the Repairs and Renewals Fund, resulting in an unallocated balance of £133,500 remaining available.

It is recommended:

2.6.

That Option 4, being the provision of additional resource to ensure full implementation of the endorsed Burial Grounds Code of Practice, at a total cost of £250,000 over five years, be considered as a service pressure in the revenue budget setting process for 2021/22, to which a contribution of £133,500 from the Repairs and Renewal Fund is available.

3. Background

3.1.

Orkney Islands Council is responsible for the management and maintenance of 47 burial grounds throughout the county. Whilst many of these are currently in use, others are not, and in many cases, date over several centuries. The burial grounds can be in a wide range of conditions and, as well as providing an essential setting for family burials, many are important from historical and cultural perspectives in addition to functioning as a key part of the local communities.

3.2.

In recent years the Council has embarked on a review of memorial safety in burial grounds, accompanied by a revision of the Burial Grounds Code of Practice to reflect the current regulatory and policy landscape and associated requirements.

3.3.

The outcome of this review has been a refreshed memorial inspection process and a Code of Practice which more clearly sets out Council responsibilities and approaches regarding the management of Burial Grounds. This approach also reflects the recommendations of the internal audit report which was presented to the Monitoring and Audit Committee in September 2019.

3.4.

The revised Code of Practice places a number of clear additional obligations on the Council, most notably with regards to inspection and maintenance of memorials within the burial grounds. These additional obligations will require additional resource to be allocated to the burial grounds service before the Code of Practice can be fully implemented.

3.5.

The revised Code of Practice, and associated resource implications, were discussed at the Development and Infrastructure Committee on 8 September 2020. The Committee recognised the clear relationship between increased resource and the ability to fully implement the Code of Practice, in particular the recommended approach to memorial inspections. The Code of Practice was endorsed, noting it could not be fully implemented until appropriate levels of resource could be found. It therefore recommended that the necessary resource requirements be considered by the Policy and Resources Committee.

4. Resource Considerations

4.1.

In order to fully implement the revised Code of Practice and ensure that the Council complies with legal requirements and can demonstrate that it has followed best practice, an assessment of the necessary associated resource is required. The full details of this resource requirement is attached at Appendix 1, noting that existing resource is not sufficient to fully meet the obligations.

4.2.

In accordance with Council policy, the Development and Infrastructure Service has investigated options for funding this additional required resource via internal mechanisms, efficiencies and compensatory savings. However, no appropriate opportunities could be identified, noting that activities relating to burial grounds are delivered across a range of services, each with ongoing, and competing, additional priorities. Not all of these services fall within the remit of the Development and Infrastructure Committee, therefore the Committee was unable to fully commit the resources required for adoption of the Burial Grounds Code of Practice.

4.3.

Appendix 1 sets out the detailed explanation of what each option comprises, and these are summarised in Table 1 below. Each option reflects a cost, be it existing or additional. Option 4 is the preferred option of the Development and Infrastructure Committee, as it is the only option that fully addresses the necessary burial grounds management resource required to meet all regulatory requirements, best practice guidance and internal audit recommendations.

Table 1 – Option estimated costs

	Option 1.	Option 2.	Option 3.	Option 4.
Option 1.	G7 (existing establishment). Included in existing budget £38,000.			
Option 2.		G6 (existing establishment). Additional charge to Burial Grounds budget. £43,000/year (first 2 years). £22,000/year (thereafter).		
Option 3.			Temporary (2 years) G5 post £30,000/year.	
Option 4.				Additional funding for contractor work £7,000/year.
Additional Cost Y1.	£0.	£43,000.	£73,000.	£80,000.
Additional Cost Y2.	£0.	£43,000.	£73,000.	£80,000.
Additional Cost Y3.	£0.	£22,000.	£22,000.	£29,000.
Additional Cost Y4.	£0.	£22,000.	£22,000.	£29,000.
Additional Cost Y5.	£0.	£22,000.	£22,000.	£29,000.
TOTAL ADDITIONAL COST.	£0.	£152,000.	£212,000.	£247,000.

4.4.

Option 4 addresses the current gap in funding within the burial grounds service to pay for the costs incurred by the Works and Inspection team which would then be recharged to the burial grounds service. These unfunded costs would come at the expense of other priority work, noting that the Works and Inspection team has an existing large portfolio of work and its budgets are, like many others, under severe pressure and the subject of efficiency targets.

4.5.

Option 4 proposes potential use of some existing resources in the Works and Inspection team with the addition of a temporary post for two years and identification of a capital fund for necessary headstone remediation where it cannot be addressed through other (lair owner) processes. Option 4 is estimated at a total cost to the burial grounds service of £247,000 over a five-year period, as summarised in Table 1.

4.6.

Option 2 could potentially be funded through the remaining allocation from the Repairs and Renewal Fund. However, whilst enabling resource to implement the inspection and maintenance requirements, this option does not fully address all of the requirements of the Code of Practice and would still leave significant gaps in the Council's ability to fully discharge its responsibilities as the Burial Ground Authority.

5. Human Resource Implications

5.1.

Option 2 would involve the re-designation of an existing post from within the Works and Inspection team to assist with associated Burial Grounds work. This can be achieved through officer delegated authority but has financial implications which are covered elsewhere in the report.

5.2.

In Options 3 and 4, in addition to the re-designation of the existing post covered in Option 2, a new temporary post would also be created within the Infrastructure and Strategic Projects service area of Development and Infrastructure. This post would be time limited to two years and is estimated to be no more than a G5 level, pending the Job Evaluation process. The salary range for a G5 post is £21,652 to £23,440 with a total cost to the Council of £28,000 to £30,000 each year. Posts of up to two years in duration can be approved through the Chief Executive's delegated authority.

5.3.

Any resourcing options approved which involve re-designation and/or additional posts will require recruitment to be undertaken in line with the Council's policy and Job evaluation to be completed to confirm the gradings.

6. Corporate Governance

This report relates to the Council complying with its governance and financial processes and procedures and therefore does not directly support and contribute to improved outcomes for communities as outlined in the Council Plan and the Local Outcomes Improvement Plan.

7. Financial Implications

7.1.

The potential changes to the delivery model for burial grounds have been costed and developed into an options appraisal, as detailed in Appendix 1 to this report. Costs are provided for each of the four options, noting that Option 4, the preferred option of the Development and Infrastructure Committee, is estimated to cost £247,000 in total over a five-year period.

7.2.

It is a requirement for Service Committees to identify compensatory savings from within their own service area in the first instance and before giving due consideration to managing service pressures. In this case the Service Committee has been unable to identify compensatory savings and so is making a spending recommendation to the Policy and Resources Committee. In doing so, it is noted that approval of the proposed Code of Practice is conditional upon additional resources being secured.

7.3.

When considering the General Fund budget for 2020/21, the Council reconfirmed its policies of presumption against new commitments and the moratorium on staff establishment increases should continue to remain in force across General Fund services, including the following conditions:

- Exceptions might be considered for new commitments which were 100% funded by external bodies – proposals involving the Council in partnership funding shall require compensatory savings to be identified.
- The Council should consider undertaking new statutory duties or any case where it was considered that statutory duties were not being fulfilled, however, such duties having financial implications should first be reported to the relevant Committees for approval.
- The Council should consider new commitments where compensatory savings could be identified – any Committee considering such recommendations should, in the first instance, seek to identify savings from within its revenue budget.

7.4.

The report sets out that the increased resources sought will better enable the Council to meet legal obligations placed upon it, but it does not state that the Council would fail in its statutory duties if additional resources are not provided, although an increased risk of failure can be inferred.

7.5.

The allocation of an additional £247,000 to Burial Grounds, even over a five year period is a significant sum to find in a fully committed budget, and to commit that sum without sight of any other competing spending pressures or knowledge of the financial settlement for 2021/22 would not be supported by the Head of Finance. Consideration by the Committee of the Burial Grounds pressure as part of the

budget setting process for 2021/22 would be more equitable to other services areas which may also have compelling cases to support the allocation of additional resources, although there will be little scope to fund any service pressures in a budget where it is anticipated that a high level of savings will be required.

7.6.

The Burial Grounds revenue budgets have been overspent in the last two years, in light of rising maintenance costs and reduced income as advance lair sales have reduced. This position could become worse as maintenance requirements increase with the addition of the new extensions. The revenue budget position as at 30 October 2020 however is that income and expenditure are both less than budgeted with a net underbudget position of £10,000. However, not all costs associated with summer maintenance have yet been received.

7.7.

As part of the year end closure of the 2018/19 Financial Accounts, the Head of Finance, in consultation with the Chief Executive, made a contribution to the Repairs and Renewals Fund of £250,000 to make provision for the estimated cost of gravestone repairs which had arisen as a significant issue during that year. During financial year 2019/20, additional exceptional costs were incurred by the Service in carrying out remedial works to headstones across burial grounds. This was funded by a contribution of £116,500 from the Repairs and Renewals Fund. There is a therefore a balance of £133,500 remaining from the initial contribution that was set aside for headstone repairs.

7.8.

As part of the 2021/22 budget setting process, consideration may be given to a review of burial ground fees and charges, noting that lair charges for Orkney are not the highest when compared against the other Scottish Authorities. This is not considered in this report as there is a separate process for considering fees and charges across the Council but this could address, if only in part, the funding of additional costs associated with implementation of the Code of Practice and cover the costs of any untraceable/unrecoverable remediation work.

7.9.

The current five-year capital programme project aimed at addressing burial ground capacity and at enabling major remediation works is currently in its final year and is due to finish in March 2021. This £1.67 million programme has funded development of seven cemetery extensions of which five are now complete. In addition, it has enabled major repair work to be carried out on a number of assets. However, once this current programme is complete, there is no future provision for additional burial ground development, either to address potential capacity issues or to deliver any necessary future major renovation work.

8. Legal Aspects

8.1.

In terms of Section 1 of the Local Government in Scotland Act 2003 the Council has a duty to make arrangements which achieve best value. Best value requires the Council to maintain an appropriate balance between cost and quality in the discharge of its functions.

8.2.

Enabling full implementation of the Code of Practice will assist the Council in complying with the legal obligations placed on it, as Burial Authority, by the Burial and Cremation (Scotland) Act 2016.

9. Contact Officers

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10. Appendix

Appendix 1: Appraisal of Resource Options.

Appendix 1.

Options Appraisal – Resource Strategy

1. Background

1.1.

The revised Burial Grounds Code of Practice includes a refresh of management practices, resource requirements and the method of approach to ensuring burial grounds are managed and maintained in accordance with legislation, guidance, best practice and local considerations.

1.2.

The Code of Practice reflects Orkney Islands Council's approach to incorporate the requirements of the following documents / legislation and council functions:

- Burial and Cremation (Scotland) Act 2016.
- Burial Ground Memorial Safety: local authority guidance (Scottish Government, June 2019).
- Managing the Safety of Burial Ground Memorials (Ministry of Justice, January 2009).
- Findings of the Internal Audit report on Burial Grounds Memorial Safety (OIC, Monitoring and Audit Committee, September 2019).
- OIC Contract Standing Orders and Financial Regulations.
- OIC health and safety policy and associated guidance documents.
- OIC Registrars and Burial Clerks.

1.3.

Any amendment to the Code of Practice requires consideration through the Council's committee processes, typically where changes are significant and/or the impact affects several Council areas. These proposals are significant as they seek to implement new policy in terms of a more in-depth approach to:

- Inspection and maintenance procedure.
- Minimum standards of workmanship.
- Terms and conditions of sale for prospective lair owners.
- Our asset management approach we seek from lair owners.
- Visibility and accessibility of lair records.
- Systematic approach to records management and lair owner contact/communication.

1.4.

This is a new approach and a fundamental change to the provision of the burial grounds service. Historically this has been managed as a part of one FTE post, reliant on the support and commitment of time from several other service areas as and when time and resources were available.

1.5.

Given the recent high-profile issues leading to this review and supported by the recommendations of the Internal Audit considered by the Monitoring and Audit Committee in September 2019 that incorporates the changing national guidance, there is a need to pragmatically and robustly assess if the committed resource levels are realistic and adequate for the proposed amendments.

1.6.

This paper sets out a number of potential options with regards to identifying appropriate resource to implement the revised Code of Practice and take into account the recommendations of the Internal Audit report.

2. Current Resource Situation – Finance and Personnel

2.1.

There is one FTE dedicated to burial grounds work following post redesign after the retirement of a member of the Environmental Services team. This post is managed by the Strategic Policy and Projects Manager and sits within the Infrastructure and Strategic Projects Service of the Development and Infrastructure Directorate. In addition to this dedicated post, a number of other resources have input to burial grounds work, although in all cases this is alongside other work and therefore is prioritised according to need and capacity.

2.2.

The core purpose of the Burial Grounds Officer post is asset management, from the policy level through to co-ordination and oversight of inspection and maintenance works. This includes the annual review of the Burial Grounds Code of Practice to ensure it remains current, the planned programmes of work and those cyclical, reactive and emergency service request issues. The post also ensures that overall, there is consultation, internal engagement and clear communication externally in accordance with the prescribed process. It should be noted that this resource alone has little to no capacity for actual delivery of on-site activities such as inspection, maintenance and repair, this will be done by others subject to consideration and review of the options below.

2.3.

There is no specific budget allocated for burial grounds inspection, maintenance and headstone repair. There is a historic limited general maintenance repair budget that addresses routine maintenance issues such as gates, fences, walls, paths etc. There is a constant demand for works and, in most situations, a “make safe” option is the only option until resources become available, which can be months if not years.

2.4.

In 2019/20 the Burial Grounds budget was overspent by £128k with a final out-turn of £384k against a budget of £256k. Whilst there was additional expenditure in this financial year relating to the headstone remediation work, this was all accounted for in the budget, therefore the overspend relates to other issues. In the main, this overspend is related to fixed maintenance costs (grass-cutting) which are far higher than budgeted for. In addition, income generated was lower than budgeted for. There is therefore no scope within the existing budgets for additional resource or for increased levels of maintenance. In fact, realistically the grass-cutting costs use up the entire maintenance budget with nothing left over for other work.

2.5.

The revised £1.67m 5-year burial grounds capital improvement programme to address lair capacity issues (new extensions), major longstanding improvement issues and the backlog of minor improvement issues known at the time is due to complete by March 2021 and seeks to address many legacy issues as part of an ongoing asset management strategy. At present there is no additional funding beyond March 2021 for future extensions or for major or general improvements.

2.6.

Lair sales have in the past masked a historic underfunded burial grounds service. Advance sales were driven by the introduction of pre-purchase funeral plans by the local Funeral Director plus, possibly, a concern that space in some burial grounds was running out. However, sales have been decreasing in the last few years, from a peak of 177 in 2016/17 to 109 in the last financial year.

2.7.

Analysis of burial fees around Scotland demonstrates that Orkney is in the lowest quartile, as is Shetland Islands Council. Therefore, whilst there may be some scope to increase fees, it remains to be seen whether these could be increased to a level that would cover increased costs associated with maintenance and headstone repair. This is intended to be addressed in a separate report as part of the annual budget setting process for fees and charges associated with the 2021/22 budget process.

2.8.

An option to amend lair charges so that they can be sold “with maintenance” or “without maintenance” has been considered. The “with maintenance” option would provide the Council with a working fund which could be used to cover maintenance costs and remove the fear of significant repair costs for lair owners in future years. However, as all future lairs will be sold with stringent conditions regarding memorial standards, the liability for future repairs will be managed through insurance and/or contract conditions between the memorial mason and the family thus reducing both Council responsibilities and the risk for the lair owner. It is considered therefore that the “with maintenance” option would not be attractive to purchasers, would place additional administrative burden on the Council and will not be offered.

2.9.

There is scope, however, for the introduction of a fee associated with the erection of any future memorials. This fee would form part of the revised approach to memorial erection, implementing controls and checks to ensure that all memorials comply with the necessary standards and are erected in accordance with industry guidance and best practice. A number of local authorities within Scotland charge such a fee. Any consideration of amended burial fees would need to be considered through the appropriate mechanisms however.

3. Option Appraisal

3.1.

Current Council policy has a presumption against new commitments. Therefore, any additional financial resources which could be made available to the burial grounds revenue budget will need to be considered in the context of Council priorities and the opportunities available to the Development and Infrastructure Service Committee to identify any compensatory savings across its range of service functions.

3.2.

The key tasks within the Burial Grounds function that require to be undertaken fall into the following categories:

- Policy development and implementation.
- Annual maintenance (grass-cutting, weeding).
- Routine maintenance (lair settlement; repairs to walls, gates, fences; pest control etc.).
- Memorial inspection.
- Memorial repair.
- Record keeping.
- Communication with community councils, lair owners, wider public.

3.3.

As noted above, the Burial Grounds Officer has capacity to manage policy development, to co-ordinate annual and routine maintenance and to develop and oversee appropriate record keeping systems. The current revenue budget barely covers both annual and routine maintenance, with no additional funds for further work. Therefore, consideration needs to be given as to how the tasks associated with memorial inspection and repair and the associated communication requirements can be resourced and funded.

3.4.

Four possible resource options have been developed for consideration, aimed at addressing Council obligations and responsibilities for the burial grounds which it owns and manages.

3.5.

Each option is assessed against its ability to deliver the recommendations of the Internal Audit report, plus the inspection programme requirements listed in the document Burial Ground Memorial Safety; local authority guidance published by the Scottish Government in June 2019. In addition, potential issues, strengths or weaknesses associated with each option are highlighted.

3.6. Option 1 – No Change (Burial Grounds Officer with other existing resource)

3.6.1.

This is essentially the scenario which has been in place historically, except for the fact that the Burial Grounds Officer post is now more clearly dedicated to burial grounds than was the case with the previous post. This option is the least cost proposal, managing Council responsibilities through one dedicated post which will call on support from other internal services/functions, in particular lair record search, inspection, maintenance and communication. Availability of this support is not guaranteed, given other, on-going priorities and commitments. Therefore, there is a risk that, through these calls for support, these other service areas may also face resource pressure, leading in turn to additional call for support from these areas.

3.6.2.

This option does have significant weaknesses, in particular the fact that there are no dedicated resources in other teams allocated formally to burial grounds activities, such as the Works and Inspection team. This would mean that the required inspection and maintenance would need to be incorporated at the expense of other inspection work or require some element of additional resource. This risks a possibility of project slippage elsewhere or availability issue for the burial grounds service if officers are tied to other essential work.

3.6.3.

The main function of the Burial Grounds Officer is to develop and implement systems and processes to ensure we are compliant and meet legislation or best practice guidance and in line with our own internal recommendations. This includes contributing to government benchmarking and representation at a new Scottish Government led policy development group. They will become the Council representative and custodian of legislation and regulation, making sure we can demonstrate that we are complying with these requirements and adequately addressing our customer obligations. These requirements alone comprise a full-time role.

3.6.4.

The role will not, however, be part of the actual delivery of any works required to address safety considerations, regulatory requirements or other issues identified either locally or at a national level. Firstly, they will not be technically competent to do so, but also at a practical level are likely to be involved in the management requirements as principal duty. This means that this aspect of “delivery on the ground” needs to be clear in terms of who is the team to call on and how this is co-ordinated.

3.6.5.

It is clear, therefore, that there are some obvious potential weaknesses contained within this approach, noting that there has been considerable scrutiny of the burial grounds service and several forums have made subsequent recommendations (i.e. Monitoring and Audit Committee, the Scottish Government guidance and the Kirkyard Safety Programme Member / Officer Working Group). Therefore, to ensure there is a robust management regime in place there are resource implications associated with the various recommendations, all of which aim to increase the Council’s capacity to manage the assets safely and thereby more effectively.

3.7. Option 2 – Maximising use of all available Service resources

3.7.1.

This option is a variant on Option 1, looking to make best use of all potentially available service resources. This focuses on exploiting any current vacancies, principally in the Property Service area. It is important to note that this option has been the subject of detailed discussion through the Kirkyard Safety Programme Member / Officer Working Group and there is a recommendation to consider this approach via that Group.

3.7.2.

This option would see the creation of a dedicated team, within the Development and Infrastructure Works and Inspection team, led by the Traditional Stone Mason and supported by a technician. This is aimed at moving beyond the current contractor led approach to addressing laid down headstones. It creates, through reallocation of an existing vacancy and associated funding, a long-term team that would be trained to the standards required and thereby both “find and fix” those headstones in need of attention.

3.7.3.

The funding comes from an existing (reworked) Property Services team vacancy (G6) and the option to take back “in-house” property expenditure on other mason’s work. This therefore creates a team of two, also providing sufficient tools, equipment and material to undertake a mixed range of mason type repairs. This would enhance the ability to address Cathedral work (a core requirement of the Traditional Stone Mason) as well as create capacity for other demands including the burial grounds after the backlog is removed.

3.7.4.

This new team, in consultation with the Burial Grounds Officer, could inspect, and repair where necessary or where inspections have identified a critical risk requiring urgent attention. This could be a rolling programme of inspection and repair in accordance with the prescribed guidance and would become routine and pre-planned.

3.7.5.

In times where the inspection process highlighted more repairs than available capacity, there would remain the option to engage external contractor resource, but this would be infrequent.

3.7.6.

All works would be communicated in terms of advance notice of works commencing (to community councils, social media, signage) thereby unless a complex issue arises there is little or no need to proactively contact lair owners. In this way any associated potential distress is minimised and it is expected that no stones might be laid flat for a lengthy period of time, unless in exceptional circumstances. As part of the inspection process, depending on the volume of repairs identified, there would still be a need for consideration of the intermediate steps (e.g. marking, cordoning off or lying flat high-risk headstones) until the team could act.

3.7.7.

This option does not propose demand for new financial resources, it seeks to use vacant resources and monies currently being spent externally to create the in-house capacity. It does, however, require reallocation of budget funds to the burial grounds budget to cover the charges for the service provided. It is anticipated that the rate charged to the burial grounds service would be in the region of £40/hour and that the role would be fully utilised on burial grounds inspection for at least the first 2 years. This results in an annual cost to the service of £43k, noting that, in general, using in-house resource results in savings of around 25% when compared to external resources. After the first 2 years it is anticipated that this role would also have capacity to work on other areas and would be used 50% of their time on burial grounds.

3.7.8.

Whilst this option does allow for an increased focus on inspection and maintenance, and creates repair capacity for future years, it does not fully address the risk that when the May/June 2018 inspection process is fully repeated (i.e. some lairs every two years, most every 5), we expect to see a spike in demand that the new team may not be able to address, such as:

- Resources associated with tracing lair owners and ensuring appropriate notification is given, or actions agreed prior to any remediation works.

- In the event of a high volume of risks being identified the reality that the new team would not be able to repair there and then and instead may have to cordon, mark up or lay down (if high risk) and therefore possibly a need to procure external specialists to carry out the necessary repairs.
- Funding for any spike in demand for repair works.

3.7.9.

It must be noted that, although the “find and fix” approach is a well-recognised and supported approach, deployed by several Scottish Authorities and recommended by our training experts, it does mean that although it is clearly the lair owner’s responsibility to ensure that memorials are made safe, the Council takes over that responsibility. Therefore, following any work which is carried out there will still be a need to trace lair owners and recover the cost retrospectively. Where necessary repairs have been identified but are not immediately required, tracing of lair owners will be required to give them the opportunity to carry out this work appropriately themselves.

3.7.10.

There may be scope to fund this option through the generation of efficiency savings within the delivery of the corporate property maintenance programme managed by Asset Management Sub-Committee. In addition, an unallocated balance of £133,500 remains from a contribution of £250,000 made to the Repairs and Renewals Fund in 2018/19 to cover the estimated cost of gravestone repairs, arising as a result of the internal audit on memorial safety works. This could be used to contribute to the costs of Option 2. In any case, however, Option 2 may not adequately address the resource requirements necessary to address the issues identified with regards to inspection and maintenance of headstones.

3.8. Option 3 – Service resource and some additional support

3.8.1.

Whereas Option 2 makes maximum use of the existing establishment there are potential risks with that approach. To be fully robust across all areas of the Council involved in burial ground management/processes we must be reasonably sure that in the event of significant inspection findings we can react thoroughly and empathetically, we can engage on matters of detail in a proactive and timely manner and we can communicate clearly and concisely with our community representatives, as well as undertaking the operational responsibilities and the time spent tracing and liaising with lair owners.

3.8.2.

Option 3 proposes closing these gaps or potential weaknesses through use of limited but additional resource. The Burial Grounds Officer will focus on development of systems and processes to ensure there is robust management of the overall asset and specifically memorials found to be unsafe. However, an additional post would be created to do the groundwork to ensure there is robust communication, information, awareness and promotion of these planned activities.

3.8.3.

Until the first 5-year inspection process is completed (2018 to 2023) there may well be a spike in the volume of identified works. This post would do the direct liaison with Community Councils, Registrars, Democratic Services, technical support team and the Customer Services team. They would ensure there was timely engagement with lair owners (where possible) and manage the ensuing meetings and correspondence. They would liaise on a day to day basis with the property find and fix team on inspections and needed repairs, translating this daily information into contact information for lair owners/responsible person(s). It is acknowledged, however, that this option does not address any associated additional strain on the existing resources listed above and that there is a consequential risk that those services may also need additional resource to fully meet the demands arising from the inspection programme.

3.8.4.

There have been significant changes in the requirements for more robust records management and communication. Therefore, data becomes critical both in terms of collecting it from several sources, verifying it is correct and entering into the eventual management system. This comes in parallel with the need to ensure works are planned, co-ordinated and delivered. The demand for this cannot be underestimated especially through the first full cycle of inspections (i.e. May/June 2018 to 2023) which will be several years of intense work.

3.8.5.

It is envisaged that this would be up to a G5 level post (pending the Job Evaluation process), temporary for up to 2 years on the basis that following the first 5-year intensive period work should then become less and more routine. Additional costs are therefore likely to be c£30k per year, should appropriate funding be identified.

3.9. Option 4 – Further increased resource

3.9.1.

Whilst Option 3 goes much of the way to fully addressing the requirements on the Council and to making sure that strenuous efforts can be made to both identify and make safe memorials plus ensuring adequate and appropriate communication with communities and lair owners, it must still also be recognised that there is no clear understanding of the work that will actually be required.

3.9.2.

The Council is responsible for 47 graveyards across all of Orkney, some which are still in use and some which are historical. The initial inspection programme which commenced in 2018 resulted in a total of 431 stones being identified as unsafe and requiring remediation work and consequently laid flat. Whilst no clear conclusions can necessarily be drawn from these numbers, given the wide range in condition and age of the graveyards throughout the county, it does imply that future inspections are likely to find a large number of memorials which require remedial work.

3.9.3.

In addition, the type of work which may be required is unknown and may be beyond the expertise available within the in-house teams. There is therefore a significant likelihood that additional resource will be required to enable the full repair programme.

3.9.4.

Option 4 therefore also includes for the provision of additional funding to enable the procurement of external contractors to work with the in-house team. They would fix memorials close to point of inspection, carry out the more complex repairs which are not able to be done timely by the Property Services find and fix team (in a reasonable period or to avoid laying down). The intent would be to use the in-house team as far as possible, however if their inspection process identified a significant number of repairs, beyond their capacity to implement, there would then be an ability to call on external contractors, if funded.

3.9.5.

The likely level of funding within the 2018 to 2023 inspection period would be an estimate, perhaps similar to the expenditure to date if similar levels of headstone repairs were needed. At the present time the remedial work required for the 431 unsafe memorials, is estimated to have a final cost of around £150k, or around £350 per memorial. The costs of future remediation work, whilst potentially covered by families in line with their stated responsibilities, may still require some investment by the Council, for cases where lair owners cannot be traced or where they refuse to pay.

3.9.6.

Costs for repairing headstones where the family cannot be found or refuses to pay are estimated at £7k/year. This assumes that around 100 such headstones are identified over the 5-year inspection period.

3.9.7.

This is basically an Option 3+, delivering all the proposals in Option 3 but with some provision in the first full inspection period to create a fund that will allow timely repair of headstones and memorials if in-house capacity is overstretched. Again, as with Option 3, any find and fix approach negates the need for extensive community contact or lair owner discussion as the repairs are done seamlessly. As with other options that intervene on behalf of lair owners, there is a need to address issues around tracing, consulting and, if necessary, cost-recovery. Nevertheless, this option is proposed to provide a full and comprehensive service.

4. Indicative Costs

4.1.

The table below shows how each of the options builds on the previous one, together with the cost.

	Option 1	Option 2	Option 3	Option 4
Option 1	G7 (existing establishment) £38k			
Option 2		G6 (existing establishment) £43k/year (first 2 years) £22k/year (thereafter)		
Option 3			Temporary (2 years) G5 post £30k/year	
Option 4				Additional funding for contractor work £7k/year
Additional Cost Y1	0	£43k	£73k	£80k
Additional Cost Y2	0	£43k	£73k	£80k
Additional Cost Y3	0	£22k	£22k	£29k
Additional Cost Y4	0	£22k	£22k	£29k
Additional Cost Y5	0	£22k	£22k	£29k
TOTAL ADDITIONAL COST	0	£152k	£212k	£247k

5. Review of Options

5.1.

The table below lists the relevant recommendations of the Internal Audit report and identifies how well each option addresses each recommendation.

Recommendations 2, 3, 4, 6, 11, 14, 16, 18, 20 and 21 are dealt with through the updated Code of Practice suite of documentation and so are not dependent on whatever resource option is implemented.

Green = fully addresses.

Amber = may partially address.

Red = will not address.

Ref	Recommendation	Option			
		1	2	3	4
2	The Council should have a process to advise Historic Environment Scotland of any works carried out under Class V				
3	The Council should prepare and approve both policy and procedural documents that can now incorporate Scottish Government guidance				
4	The lair holder's responsibility should be added to the Council's Code of Practice and be emphasised in correspondence with purchasers of lairs, possibly also emphasises on the certificate of ownership itself				
5	The Council should carry out a full inspection programme at least every 5 years. Larger monuments that are at risk (e.g. identified as already starting to lean) may require more frequent inspection e.g. every 2 years or even annually.				
6	Staff and contractors who work in burial grounds should be reminded that they should report to the Council any headstones that appear to have become dangerous				
7	Going forward, inspection criteria approach should be further developed to fully consider different types of memorials, with tolerance levels set by type and specific local knowledge, including heritage value of the headstone				
11	When laying flat an unsafe memorial which has failed an assessment supporting headstones with a gentle slope should be considered, especially in kirkyards prone to water logging.				
13	Individual records should be kept incorporating each of the categories detailed in recent guidance				

Ref	Recommendation	Option			
		1	2	3	4
14	Photographs should be kept of all headstones laid over				
15	We recommend that the tracing and communication with lair owners be focused on where this is reasonably practical in achieving success				
16	It should be explored to see if local funeral directors and stonemasons may be willing and able to forward letters on behalf of the Council				
17	It should be considered that headstones at the risk of being laid down are published on the Council's website in parallel with the other processes now in place				
18	Social media should be considered as a means of enhancing awareness to the issue of monument safety				
19	It should be ensured Community Councils are given adequate notice as to when works will commence				
20	Community Councils should be provided with a list of memorials identified as dangerous				
22	Secondary signage to be placed advising of when works are scheduled to take place at each kirkyard				

In addition, the ability of each option to address the requirements of Burial Ground Memorial Safety; local authority guidance published by the Scottish Government in June 2019 has also been assessed as shown in the following table.

Subject	Option			
	1	2	3	4
Inspection Programme <ul style="list-style-type: none"> • Agree a policy • Consult stakeholders • Publish policy and commit to review 				
Training <ul style="list-style-type: none"> • Assess availability of specific training from identified organisations 				
Site and Zoning Risk Assessment <ul style="list-style-type: none"> • Prioritise the sequence of inspections across all locations 				
Notification of all relevant parties				
Inspections <ul style="list-style-type: none"> • Inspect all memorials • Record all inspections • Record all actions • Identify when re-inspections will take place • Complete inspections 				

Subject	Option			
	1	2	3	4
Making Safe	Red	Red	Yellow	Green
Reporting	Yellow	Yellow	Green	Green
Review of policy and its processes at agreed, set intervals	Green	Green	Green	Green