

# **CEMETERIES & CREMATORIA ASSOCIATION OF WA**



## **ADMINISTRATION GUIDELINES**

# ADMINISTRATION WA

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## INTRODUCTION

Cemetery management and administration in Western Australia is generally in the hands of local governments (Shire Councils) or cemetery boards appointed by the Minister for Local Government.

All cemeteries must conform to a range of laws both state and local and this guideline is designed to assist in this regard. The guidelines give a minimum requirement to enable cemetery authorities to operate within the parameters set by legislation and public expectations.

Management of your cemetery falls into several sections that form the basis of your operation.

## LAWS

All persons involved in cemetery management and operations must have a basic knowledge and understanding of the laws and policies under which that the cemetery operates.

The main legislation for cemetery management in Western Australia is the *Cemeteries Act 1986*. The Act sets out in very clear parts the basic requirements.

These parts deal with the declaration, vesting and closure of cemeteries, establishment of boards and their staff, burials, conduct of funerals and the issue of licenses & permits. The management of cemeteries, establishment of local laws or by-laws, and the provision for the conduct of funerals is also covered.

For those cemeteries with cremation facilities, the *Cremation Act 1929* and the *Cremation Regulations 1954* also plays a major role, the latter prescribing the forms to be used relating to the conduct of cremations.

Local laws which have replaced local government by-laws, are formed under the guidance of the Acts and may embrace well included provisions taken from other legislative requirements. The local laws or by-laws (ie Metropolitan Cemeteries Board By-law 1992) are your operational or working laws, which define the administrative and operational requirements of your cemetery.

Model local laws are available from the WA Government and they can be tailored to suit your needs. The local law can be used to define for example, the type of headstone to be used in a particular section of your cemetery, or the limitation of glass used in your cemetery.

Local laws can be few or many, but when they are fully developed should cover all your operations yet avoid where possible being overly prescriptive.

Other legislation that may have an impact on your administrative and operational requirements may be found on the following legislation; however this list should not be viewed as being all inclusive.

*Corporations (Western Australia) Act, 1990 ('Corporations Law')*  
*Cremation Act 1929*  
 Cremation Regulations 1954  
*Disability Services Act 1993*  
*Equal Opportunity Act 1984*  
*Evidence Act 2007*  
*Financial Administration and Audit Act 1992*  
*Industrial Relations Act 1988 (Federal)*  
*Industrial Relations Act 1979 (Employment Acts, State)*  
*Library Board of Western Australia Act*  
*Minimum Conditions of Employment Act 1993*  
*Oaths, Affidavits and Statutory Declarations Act 2005*  
*Occupational Safety and Health Act 1984*  
*Official Corruption Commission Act 1988-94*  
*Public and Bank Holidays Act 1972*  
*Public Sector Management Act 1994*  
*State Supply Commission Act 1991*  
*Workers' Compensation and Assistance Act 1981*  
*Workplace Agreements Act 1993*  
*Workplace Relations Act 1996 (Federal)*  
*State Records Act 2001*

## **FINANCE**

Cemetery management and operation can be costly and even though we may be "Not for Profit," a "User Pays" principle should be followed. Part VII of the *Cemeteries Act 1986* deals with financial provisions including budgets, fee gazettal, financial reporting, audits and purposes for which we may set fees & charges.

Controlling your finances begins with preparing a budget and schedule of fees by early April. Once formally adopted by your board or council, they are forwarded to your appropriate auditor and local government controller for their records. The schedule of fees & charges is forwarded to the state law publisher for gazettal.

Allow six to eight weeks for the government committee to review your schedule after gazettal and prior to your implementation. Budgets and fee schedules should be prepared annually. This reflects changes required in a regular manner and avoids large price adjustments if a catch up situation is allowed to develop.

Financial records for your cemetery should be kept separately even if funds end up in consolidated revenue, as would be the case with most council-run cemeteries. This not only assists with easy monitoring of cemetery finances, it also allows recovery of information to check completion of transactions, resolve disputes, or confirm statistics.

Financial reporting is the final important step that is required. You may be required to report to the auditor general or minister for local government. Keeping separate financial records makes this task much simpler.

Cemetery management has many responsibilities and revenue raising is just one of them. Fees and charges set at a realistic level provides a level of accessibility to our facilities by the majority of the general public. Another important but sometimes-overlooked purpose of setting fees and charges is to formalise administrative control.

The first major area to formalize administration control is the fee for licensing funeral directors and monumental masons. The acceptance of a fee to issue a license formalises the process. The same applies with fees for grant of right of burial and erection of a monument. These in turn have flow on effects. Funeral directors and monumental masons must then conform to the cemetery laws controlling standards of service. Monument permits control standards of construction, i.e.: - public safety, and style and types of monuments as indicated by your local law. The fee for grant of right of burial formalises grave ownership, gives authority to order memorialisation and authority to reopen a grave for further interments.

This formality gives control and regulation to cemetery management and provides means by which cemetery management can monitor and supervise cemetery activities from burials through to memorialisation, such as the placement of plaques and the erection of monuments.

## **SALES**

“Sales” in a cemetery environment requires a large amount of sensitivity. Although media advertising and an aggressive sales approach is not generally used in Western Australia, an open and sensitive sales strategy is essential. The approach can vary greatly from one cemetery to another depending on the degree of commercialisation and the range and volume of products and services to be marketed.

A critical factor in successful cemetery management is in keeping the public informed of the choices available to them and the full costs associated with those choices. Whilst elaborate brochures and the provision of internet access (websites) may be desirable they are not essential. A simple and current list of products and services with the associated costs will suffice. On site inspection and choice should also be an option.

To the public, “*Choices & Options*” is what “*Sales*” means. Even in a smaller cemetery, there could be a choice of gravesites, different monument area, options for the placement of ashes, advance reservations and pre-need purchasing. The public need to be informed.

“*Sales*” is a communication tool.

## **CLERICAL**

Clerical is the cornerstone of cemetery management. Good clerical systems and accuracy is the foundation upon which good cemetery management is built. From here you will be able to accurately gather and record this information, map locations and recover information quickly and easily.

The *Cemeteries Act 1986* and the *State Records Act 2001* have a large impact on your clerical activity and record keeping systems and processes. The following sub-sections are provided for your assistance and as a guide to the layout of various forms required.

### **A. APPLICATION FORMS (SEE FORMS SECTION FOR EXAMPLES)**

Application forms are the main tools for gathering information.

#### **BURIAL APPLICATIONS**

The application form for burial (*See Appendix*) includes the personal details of the deceased, details of persons conducting the funeral and the person ordering the funeral, including the details of the person to whom the grant of right of burial is held or if a new grant, the person to who it is to be issued and grant number. The burial application is a document which also provides the authority to open or re-open the stipulated gravesite and to charge all service fees and instructions appearing on the application to the funeral director.

The application form can provide the size of the coffin or casket, grave details including location and burial depth, the time and date of the funeral and the details of the digging request. The application form can become your “*File*” to which you attach identification forms, the medical certificate pr Coroner’s order, burial orders and confirmations.

The burial application form confirms booking requests and is the foundation of your record keeping process. Maps, indexes, registers and other manual and electronic recording mediums can be updated from the information contained on the application form.

#### APPLICATION FOR PERMISSION TO ERECT A HEADSTONE OR MEMORIAL

This application form is essential for good cemetery management. From the information on this form you can not only issue the permit but use it to confirm all applications and request for monumental work.

This form enables cemetery management to confirm that the applicant is authorised to order and erect some form of memorialisation, ensure the monumental mason is licensed and that the memorial meets the Australian Standards for Monumental Work and the board or local government's requirements. More importantly, that the grave details provided are correct.

A form that provides for the submission of a detailed sketch and materials list, will enhance further the degree of control.

From a management point of view, all details are made open and transparent. With this in place construction standards and public safety requirements are more adequately controlled.

#### ANNUAL LICENCE TO FUNERAL DIRECTORS / MONUMENT MASONS

These applications are not a high volume application, but are still quite important. Issuing licences to funeral directors and monument masons requires the gathering of information on their qualifications and business details.

As persons operating in your cemetery reflect upon the public's perception of the cemetery then the issue of a licence is a means to make those persons conform to suitable standards of presentation and act within acceptable codes of conduct and ethics. Conforming to state and local laws and to any other direction of the cemetery authority is also assisted through the provision of licences.

#### **B. IDENTIFICATION FORMS**

This form is to be provided by a funeral director or other person arranging a funeral (single funeral permit) for every burial and cremation. A person who personally knows the deceased, having personally viewed the deceased and confirmed their identity, is required to sign this form and confirm that the name on the nameplate of the coffin is correct (Fifth Schedule Form).

Where in exceptional circumstances the deceased is in a state where they cannot be identified, the funeral director will submit a Sixth Schedule identification form to the effect that identification was not possible.

The purpose of these forms, apart from the legal protection they afford, is to ensure the identity of the deceased is confirmed prior to the coffin being secured and that the name of the deceased is correctly displayed on a plate attached to the coffin.

When confirmation of the coffin to the application is made it is reasonable to assume that it contains the remains of the person named in the document.

### **C. CREMATION FORMS**

Cremation forms require considerable detail and accordingly the Cremation Regulations 1954 prescribes the forms to be used.

#### CREMATION APPLICATION FORM

The cremation application form contains personal details of the deceased, lists the person conducting the funeral, the name of the administrator within the meaning of the *Cremation Act 1929* and has a provision for placement of ashes instruction. As with the burial form, the cremation application form confirms bookings and forms the basis of the file to which other forms can be attached.

#### PERMIT TO CREMATE FORM

Prior to cremating, a form 9 "*Permit to Cremate*" must be received together with the form of identification. Details of the deceased on both these forms should be checked for consistency with the form of application.

#### CERTIFICATE OF CREMATION FORM

1. When the cremation is complete, a certificate of cremation is issued and this certificate accompanies the ashes container to its final destination unless the ashes are placed within the cemetery grounds.
2. Upon completion of a cremation, a Form 12, Government Certificate of Cremation is to be completed in duplicate and a copy sent to the Executive Director, Public Health and Scientific Support Services. The copy is to be retained by the cemetery concerned.

#### PLACEMENT OF ASHES AUTHORITY

The final common form is a "*Placement of Ashes*" authority. This form is used when ashes instructions are not included on the original application form.

Care that the form is signed by the administrator within the meaning of the *Cremation Act 1929* is the main concern with this form. Otherwise as much detail as possible for ashes placement, plaque orders and contact details is recommended.

An ashes collection receipt is a useful document which can record the name and address of the collecting person, time and date, and can be an audit trail of the ashes leaving the cemetery.

#### **D. LINES OF COMMUNICATION**

The basic purpose of cemeteries is to dispose of human remains and provide a means for families to memorialise. To make this happen in the limited timeframe available, we must have in place a system of communication and confirmation to ensure that errors are avoided. A suggested basic process could be as follows: -

##### **BURIAL REQUEST**

1. Receive booking from funeral director / arranger.
2. Record in bookings diary or similar and read back details.
3. Confirmation in writing, i.e.: - receive application form or faxed confirmatory form from the funeral director. At this stage it may be necessary to research the details provided by the funeral director eg gravesite location, Grant number etc to confirm details are correct.
4. Issue burial order to gravediggers.
5. Obtain gravediggers' confirmation of gravesite, details and requirements.
6. Confirm cemetery arrangements back to the funeral director prior to the funeral taking place.
7. All original paperwork is submitted to the cemetery and final administrative checks are made.
8. Funeral takes place.
9. Gravedigger or other staff confirms coffin nameplate.
10. Gravediggers return burial information form to office confirming burial details.

##### **CREMATION REQUEST**

1. Receive booking from funeral director / arranger.
2. Record in bookings diary or similar and read back details i.e.: day, date and time.
3. Advise / update crematorium diary.
4. Confirmation in writing, i.e.: receive application form or faxed confirmation from funeral director.
5. Confirm cemetery arrangements in writing back to the funeral director.



6. Convey extra requests / information to crematorium staff.
7. Office confirms the application, permit and identification.
8. Funeral service takes place.
9. Crematorium staff confirm the deceased details on the nameplate and lead strip.
10. Cremation takes place.
11. Ashes container sticker and ashes instruction to crematorium staff.

Communications for memorials, ashes placements and other activities can be formed on similar lines.

The above guide can involve further forms or cards to follow the steps through the process. As the various steps are completed the card would eventually end back in administration when all is completed.

Other internal forms such as burial order forms, burial information/confirmation and booking requests can be used to suit your particular requirements.

## **E. RECORD KEEPING**

Once you have obtained the information and carried out the services requested, the information must be recorded. As previously mentioned, the burial and cremation forms form an integral part of the cemetery records system. This file contains information that is difficult to retrieve in the absence of any formal record management system. These records can be paper based, electronic or both.

### **INDEXING**

This is a search tool used on an alphabetical basis and cross-linked with numerical application numbers to enable the retrieval of application files, electronic files or the precise page of a register.

### **REGISTERS**

These are used to record burial, grant of right of burial issues, or cremation details. These are required under the *Cemeteries Act 1986*. Registers may be paper based or in secure electronic form.

### **MAPPING**

Accurate maps of all graves and memorial locations are required. Each burial or placement must be recorded on a map and this information cross-referenced back to registers and application files.

## COMPUTERS

Computers are a tool not only for recording, indexing and mapping your records, but also provide an efficient record retrieval method for both internal and external use. Security of website access to your records is essential.

## DUPLICATES

There are many forms issued where the duplicates are kept as part of the records. These may be referred to only on very rare occasions, but still must be preserved. In particular, the duplicate copies of the grant of right of burial and pre-need certificates are essential when disputes arise and the original is unable to be located.

## STATE RECORDS ACT

The *State Records Act 2001* requires cemeteries to complete a record-keeping plan. Apart from retention and disposal issues, archive value, security, access and preservation issues are involved.

You must keep your records in a clean, dry, secure & fire-resistant facility. Staff producing and handling the records must be trained and access to the records must be properly authorised taking into account privacy and other relevant legislation.

Disaster contingency plans and backup records such as computerised records or microfiche should be kept up to date and regularly reviewed.

## F. OTHER DOCUMENTS

### RECEIPTS & INVOICES

These are common business items that if short on information will always come back to cause grief in the future. These must include your cemetery name, address and telephone number. "*Tax Invoice*", Australian Business Number (ABN), date, receipt/invoice number and provision for official stamp or signature is also required.

When completing these items, the full name of the person responsible for the payment, amounts due or received, the inclusion of an appropriate reference i.e. an application number or other record reference, and most importantly a sufficient description or purpose for the payment. The inclusion of the above will ensure the ease of which reference to payments can be made, which is important when dealing with enquiries and disputes.

## PRE-NEEDS

A pre-need interment agreement is when persons purchase a certificate from a cemetery for a burial site or a particular service in the future. For example they may purchase a pre-need interment service in the lawn cemetery. The certificate promises that we, "*the cemetery authority*," will provide a grave in the lawn cemetery when the certificate holder dies, for a fee to the Grantee if a new gravesite is issued, or an existing plot which may be re-opened at the Grantee's request. This certificate is returned to the cemetery authority and redeemed for that service.

A pre-need application form, with the required legal clauses and full details of applicant and service to be provided is signed and witnessed. The cemetery authority issues a cash-receipt and pre-need certificate to the purchaser. The pre-need interment agreement certificate is not transferable to another person, nor from one organization to another.

These details are then recorded and indexed in a register and a separate ledger. These funds are a liability until redeemed and should be invested in a capital secure fund.

A pre-need cremation agreement is also a possibility for those cemeteries with a Crematorium facility.

## GRANT OF RIGHT OF BURIAL

The grant of right of burial is possibly the most important document issued to the public. The grant is generally a 25-year lease on a burial site. The grant should be issued to a single living person who is named on the application for a grant form. However one person can have a number of grave sites included in a single grant or a grant can be issued in a number of names for a single grave. It is up to the individual cemetery management to determine its policy relating to the issue of grants.

A grant is also issued when a gravesite is sold prior to need (pre-need).

The grant holder has rights under the *Cemeteries Act 1986* to authorise further interments in the grave, to arrange memorialisation and to renew the grant for a further period of 25 years.

The grant of right of burial document must contain full purchaser' details and gravesite details. The grant must be issued as soon as a grave is purchased and the 25 years commences from the purchase date even if the grave is not occupied for several years.

If a grave is reserved (but not purchased) the potential purchaser has no "*rights*" until the grave is purchased and the grant issued. On some occasions a grave will be reserved and a pre-need certificate purchased to cover that site. Again, no "*rights*" are conferred until the grant is issued but the potential purchaser extends the hold period on the gravesite by using this method.

Disputes over grave ownership, control and monuments can be very difficult and time consuming. A properly completed grant can make most of these issues clean-cut from the legal point of view.

Difficulties can arise where a grant is issued to joint persons, funeral directors, business names or underage persons.

Duplicates of grants issued must be stored safely, but they still need to be readily accessible for day to day reference as the need arises.