Final Internal Audit Report

Croydon Public Mortuary

July 2019

Distribution:

Executive Director Gateway, Strategy and Engagement (Final only)
Executive Director Resources and Monitoring Officer (Final only)
Director of Gateway Services
Director of Finance, Investment and Risk and S151 Officer
Head of Registrars and Bereavement Services
Head of Insurance and Risk

Assurance Level	Issues Identified	
Substantial Assurance	Priority 1	0
	Priority 2	4
	Priority 3	0

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Executive Summary

1. Introduction

1.1 The Public Health Act 1936 gives local authorities the power to provide a mortuary for the reception of bodies and carrying out of post mortems.

1.2 Croydon Public Mortuary (CPM) is used for the reception and storage of bodies of those who have died in the borough. The Council's mortuary is regulated under the Human Tissue Act 2004. The Service is run under the jurisdiction of HM Coroner, according to the HM Coroners Act 1988 and the Coroners Rules 1984.

1.3 Currently, post mortems are being undertaken at Croydon University Hospital (CUH), with one Croydon mortuary technician being on secondment to CUH.

1.4 There is a shortage of pathologists within the UK. The Royal College of Pathologists website details that only 3% of histology departments have enough staff to meet clinical demands.

1.5 A new system, CIVICA was introduced in December 2018 to record information regarding post mortems that have been undertaken.

1.6 The objectives, methodology and scope are contained in the Audit Terms of Reference at Appendix 1.

2. Key Issues

Priority 2 Issues
One instance was identified where information had been inaccurately recorded in the Mortuary ledger **(Issue 1).**
The issues raised in the Health and Safety consultancy audit undertaken in October 2016 have not yet all been resolved **(Issue 2).**
The future of the Croydon mortuary is still unclear and the agreement between CUH and Croydon has only a four week notice period for termination by either party **(Issue 3).**
The information reported by the newly introduced CIVICA system was incomplete **(Issue 4)**.

3. Actions and Key Findings/Rationale

Control Area 1: The Reception and Storage of Bodies – Inaccuracies in Mortuary Ledger

Priority	Action Proposed by Management	Detailed Finding/Rationale – Issue 1
2	As stated to the Auditor at the time of identification this was a simple entry error by the funeral director when the deceased was collected from CPM. This was immediately altered at the time of audit to reflect the correct information.	The Human Tissue Act (HTA) licensing standards: Post Mortem Sector, standard T1 require that, 'There is a system to track each body from admission to the mortuary to release for burial or cremation (for example mortuary register, patient file, transport records).' The guidance, details that, *'Body receipt and release details should be logged in the mortuary register, including the date and name of the person who received/released the body and, in the case of release, to whom it was released. This includes bodies sent to another establishment for PM examination or bodies which are sent off site for short-term storage which are subsequently returned before release to the funeral director.'* It was confirmed that all bodies transferred to the Croydon Public Mortuary (CPM) are recorded in the mortuary ledger. This ledger is subsequently updated when the Mortuary receives the release form from the Coroner and the body has been collected. Examination of the mortuary ledger and some of the recent entries confirmed that relevant details are recorded, including whether an individual has any personal belongings. An instance was, however, identified (reference 310) where the ledger detailed that the body entered the mortuary on 18 October 2018 and was then released 24 July 2018. Where information is incorrectly entered into the mortuary ledger, there is a risk that the mortuary is not compliant with the HTA and could result in fines and reputational damage to the Council.

Responsible officer	Deadline
Head of Registrars and Bereavement Services	n/a

<table>
<tr><th colspan="4">Control Area 1: The Reception and Storage of Bodies – Health and Safety Audit</th></tr>
<tr><th>Priority</th><th colspan="2">Action Proposed by Management</th><th>Detailed Finding/Rationale – Issue 2</th></tr>
<tr><td rowspan="2">2</td><td colspan="2">The primary cause of this delay was caused by the outsourcing of OH and the confusion this caused. Another significant factor was a period extended sickness.

The lung function test have been completed for both members of the team in May 2019 with satisfactory results</td><td rowspan="3">A 'Croydon Health and Safety Consultancy Audit' was undertaken in October 2016, which highlighted a number of issues. These were red amber green (RAG) rated depending on the priority.

Examination of the action plan for the 'Croydon Health and Safety Consultancy Audit' noted that a red rated RAG control regarding COSHH (Control of Substances Hazardous to Health Regulations) which detailed that, 'the manager and technician have had their hepatitis and tetanus inoculations and both are called up yearly for their lung functions tests because they use Formaldehyde' was not yet actioned. The Mortuary Manager advised that he was yet to have his check-up, although he explained that he had highlighted this to senior management.

Where staff are not suitably inoculated and regularly tested to ensure their health and safety when working with bodies, there is a risk that they may contract a serious disease that could otherwise have been preventable.</td></tr>
<tr><th>Responsible officer</th><th>Deadline</th></tr>
<tr><td>Head of Registrars and Bereavement Services</td><td>Implemented</td></tr>
</table>

Control Area 1: The Reception and Storage of Bodies – CUH and LBC Agreement		
Priority	**Action Proposed by Management**	**Detailed Finding/Rationale – Issue 3**
2	Currently a Section 75 agreement (under the 2006 NHS Act) is being agreed between Croydon Council and Croydon Health Services NHS Trust which it is hoped will formalise these arrangements. This is subject to final agreement of the Trust and completion of the required staff consultation exercise. The Section 75 agreement has now been with CHS since the start of April 2019 but they have yet to sign it. A meeting with Director of Estates & Facilities has been requested for 24 July 2019 to attempt to force the issue now.	Croydon University Hospital (CUH) is contracted to provide the facilities for the Croydon post mortems to be undertaken and for some bodies to be stored. Pathologists are separately engaged to undertake post mortems. It was established that, since January 2018, a 3 month rolling agreement has been in place with CUH for the facilities for post mortems and storage. Examination of the agreement identified that: • both parties have a four week notice period if they wish to cease the agreement; • only four post mortems can be accommodated on any one day; and • in the event of CUH being at capacity, bodies will be stored at CPM. Although post mortems are no longer conducted at CPM, the site has not been closed as it provides additional storage for bodies that cannot be held at CUH. It was explained that the amount of storage required is dependent on the pathologists conducting the post mortems and providing their reports in a timely manner, which enables the bodies to be released. This may be exacerbated by payment being made to the pathologists in advance of them providing their final reports. Furthermore, the business continuity plan for Bereavement Services and the Council's Emergency Plan are reliant, in the event of a disaster, on CPM, (although the Head of Insurance and Risk did highlight that there would be no one to run the CPM in the event of a disaster). It was established that ongoing discussions were underway to determine how the service should be provided in the future, with the following being considered:

		• Completely outsource the service to CUH, or another provider; • Have a stand-alone working mortuary; • Pull together with the other three consortium members and build a new super mortuary; • Purchase a MRI scanning machine, which would allow approximately 80% of causes of death to be identified without having to undertake a physical post mortem; and • Hire two pathologists via the Council payroll. Where the Council does not have proper contingency arrangements in place for the storage of bodies, there is a risk that in the event of a disaster Croydon will not have anywhere to store bodies and to undertake post mortems and fulfil their statutory duties.
Responsible officer	**Deadline**	
Head of Insurance and Risk	July 2019	

Control Area 2: Management of the Coroners Service – Monitoring of Service Provided

Priority	Action Proposed by Management	Detailed Finding/Rationale – Issue 4
2	It is agreed that the management information from the Civica case management system is not accurate and this is very important to be addressed as part of realising the benefits of the new system. The data referred to was transferred from a previous system IRIS and as this was not a mandatory field the date of the final report was often missed. The intention is that this will become a mandatory field in Civica in due course. At the moment the hosting of the system itself is not stable but we will look to start addressing this and other MI issues in 2019. Civica have now accepted (July 2019) that the implementation of their new system has not worked and have agreed to convert the Coroners service free of charge to their new platform Civica Web. Efforts will now be concentrated on this over the next 12 weeks to get the service into a better place and then address the MI issues identified.	The Coroner's service is provided by a consortium of the Boroughs of Bromley, Croydon, Sutton and Bexley as a shared service, on behalf of the HM Coroner, Southern District. As part of this service, each borough is required to provide its own suitable mortuary service, which includes the engagement of pathologists to perform post mortems where the cause of death cannot be determined or suspicion arises. Examination of the report for post mortems undertaken between April 2018 and January 2019 for Croydon as per the CIVICA system identified that for the 451 post mortems detailed, there were no records of final reports having been subsequently provided in most cases (only 28 final reports were detailed). Furthermore, the costs associated with the individual post mortems were not detailed. It was explained that the CIVICA system was only implemented in December 2018 and that some issues with how information was being recorded on the system were still being resolved. Where reports produced using CIVICA lack veracity in the information produced there is a risk that the service provided by pathologists cannot be appropriately monitored for both reports provided and costings incurred.

Responsible officer	Deadline
Head of Insurance and Risk	Nov 2019

Appendix 1

TERMS OF REFERENCE

Croydon Public Mortuary

4. INTRODUCTION

4.1 The Public Health Act 1936 gives local authorities the power to provide a mortuary for the reception of bodies and carrying out of post mortems.

4.2 Croydon public mortuary is used for the reception and storage of bodies of those who have died in the borough. The Council's mortuary is regulated under the Human Tissue Act 2004. The Service is run under the jurisdiction of HM Coroner, according to the HM Coroners Act 1988 and the Coroners Rules 1984.

4.3 Currently post mortems are being undertaken at Croydon University Hospital (CUH), with one Croydon mortuary technician currently being on secondment to CUH.

4.4 This audit is being undertaken as part of the agreed Internal Audit Plan for 2018/19.

5. OBJECTIVES AND METHODOLOGY

5.1 The overall audit objective is to provide an objective independent opinion on the adequacy and effectiveness of the control environment relating to the Croydon Mortuary and the services provided.

5.2 In order to achieve the overall objectives, a risk based systems audit approach will be carried out, documenting and evaluating the actual controls against those expected and based on this, undertaking appropriate testing conducted.

5.3 The key findings, conclusions, and subsequent issues arising will be presented at an exit meeting and followed by the circulation of a draft report for consideration by management. This prior to agreement and issue of the final audit report.

6. SCOPE

6.1 This audit will examine the Council's arrangements in relation to the Croydon Public Mortuary Services, and will include the following areas:

Control Areas/Risks	Issues Identified		
	Priority 1 (High)	Priority 2 (Medium)	Priority 3 (Low)
Reception and storage of bodies	0	3	0
Management of the coroner service for pathologists (incl. KPI and contract monitoring)	0	1	0
Forward Planning	0	0	0
Business Continuity and Emergency Planning	0	0	0
Budgeting	0	0	0
TOTAL	**0**	**4**	**0**

Appendix 2

DEFINITIONS FOR AUDIT OPINIONS AND ISSUES IDENTIFIED

In order to assist management in using our reports:

We categorise our **audit assurance opinion** according to our overall assessment of the risk management system, effectiveness of the controls in place and the level of compliance with these controls and the action being taken to remedy significant findings or weaknesses.

●	Full Assurance	There is a sound system of control designed to achieve the system objectives and the controls are consistently applied.
●	Substantial Assurance	While there is basically a sound system of control to achieve the system objectives, there are weaknesses in the design or level of non-compliance which may put this achievement at risk.
●	Limited Assurance	There are significant weaknesses in key areas of system controls and/or non-compliance that puts achieving the system objectives at risk.
●	No Assurance	Controls are non-existent or weak and/or there are high levels of non-compliance, leaving the system open to the high risk of error or abuse which could result in financial loss and/or reputational damage.

Priorities assigned to issues identified are based on the following criteria:

Priority 1 (High)	Fundamental control weaknesses that require the immediate attention of management to mitigate significant exposure to risk.
Priority 2 (Medium)	Control weakness that represent an exposure to risk and require timely action.
Priority 3 (Low)	Although control weaknesses are considered to be relatively minor and low risk, action to address still provides an opportunity for improvement. May also apply to areas considered to be of best practice.

Appendix 3

STATEMENT OF RESPONSIBILITY

We take responsibility to the London Borough of Croydon for this report which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices.

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