

Title of Report:	Births, Deaths, Marriages and Civil Partnerships Internal Audit Report
Committee Report Submitted To:	Audit Committee
Date of Meeting:	8th June 2022
For Decision or For Information	For Information

Linkage to Council Strategy (2019-23)	
Strategic Theme	Improvement and Innovation
Outcome	Satisfactory
Lead Officer	Audit, Risk & Governance Manager
Cost: (If applicable)	n/a

Budgetary Considerations	
Cost of Proposal	n/a
Included in Current Year Estimates	YES/NO
Capital/Revenue	Revenue
Code	n/a
Staffing Costs	Internal Staffing Cost to Complete

Screening Requirements	Required for new or revised Policies, Plans, Strategies or Service Delivery Proposals.		
Section 75 Screening	Screening Completed:	Yes/No	Date:
	EQIA Required and Completed:	Yes/No	Date:
Rural Needs Assessment (RNA)	Screening Completed	Yes/No	Date:
	RNA Required and Completed:	Yes/No	Date:
Data Protection Impact Assessment (DPIA)	Screening Completed:	Yes/No	Date:
	DPIA Required and Completed:	Yes/No	Date:

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Executive Summary

The internal audit of Births, Deaths, Marriages and Civil Partnership was completed in accordance with the Council's approved annual Internal Audit Plan for 2022/23. This report summarises the findings arising from a review of Births, Deaths, Marriages and Civil Partnership.

A number of areas where controls could be enhanced have been highlighted in this report. The following table summarises the total number of recommendations with all recommendations being accepted by management:

Risk	Number of recommendations & Priority rating		
	1	2	3
Policies and procedures of the Registration Section are not documented, and appropriate training is not provided leading to inconsistencies of how births, deaths, marriages and civil partnerships are processed and issues addressed.	-	1	-
Registration applications are not checked prior to processing on the GRO database and not entered accurately leading to incorrect, incomplete or inaccurate information being recorded, and submitted in relation to births, deaths, marriages and civil partnerships and an increased risk of scam marriages being processed undetected. The Registrar / Deputy Registrar checks and reconciles their marriage/civil partnership transactions and daily certificates issued, with corresponding fees received.	-	1	-
The Registrar reconciles all four areas quarterly returns and forwards to GRO	-	-	-
Registration fees are not checked for accuracy and reconciled to the corresponding registration number and fees received on the GRO database leading to incorrect fees being received from the applicant and over / under charging by Registration	-	-	-
There are inadequate controls in place around controlled stationery and the receipt and handling of cash leading to financial loss for the council	-	2	1
Total recommendations made	-	4	1

Based on audit testing the following overall level of assurance is provided:

Satisfactory

Overall, there is a satisfactory system of governance, risk management and control. While there may be some residual risk identified this should not significantly impact on the achievement of system objectives.

The weaknesses identified during the course of the audit have been brought to the attention of Management. The weaknesses outlined have come to the auditor's attention during normal audit work and are not necessarily all the weaknesses, which may exist. The content of this report has been discussed with the Chief Officer to confirm factual accuracy. The assistance and cooperation received during the audit is gratefully acknowledged.

Objective

The main objective of the audit was to review the key systems and controls in relation to the management of Births, Deaths, Marriages and Civil Partnerships that have been established by the Council.

This report has been prepared for the Members of Causeway Coast and Glens Borough Council and should not be disclosed to any third party, quoted or referred to without prior written consent of the author.

Background

Registration staff are employees of Council whose appointment has been approved by General Register Office (GRO). The GRO is part of the Northern Ireland Statistics & Research Agency (NISRA) and is primarily concerned with the administration of the registration of births, deaths, marriages and civil partnerships. For registration purposes, registration staff act as agents for the Department for Finance and are therefore under the instruction and act under the authority of the Registrar General.

Council registration offices are located in Ballycastle, Ballymoney, Coleraine and Limavady. Each office provides certificates for Births, Deaths, Marriages and Civil Partnerships. Legislation states there can only be 1 Registrar within each Council. Within CCGBC there are 1 Registrar and there are currently 6 Deputy Registrars who perform civil marriages and partnerships at Council Offices, approved venues, issues certified copies of registrations and provides general information to the public.

Birth, death, marriage and civil partnership registrations are submitted online by the Registrar/Deputy Registrars via the GRO web-based database. The Registrar/Deputy Registrars submit monthly returns to the GRO consisting of Medical Certificates of Cause of Death, Coroners Reports and form GRO 27 completed by Funeral Directors.

Information booklets & leaflets are available at the Registration Reception. Forms are available to the Public for Name changes, Adoptions, Re-registrations, Marriage and Civil Partnership Application, Birth and Death registration.

Risks

The risks identified relating to the audit of Births, Deaths, Marriages and Civil Partnerships and agreed with management are as follows:

- Policies and procedures of the Registration Section are not documented, and appropriate training is not provided leading to inconsistencies of how births, deaths, marriages and civil partnerships are processed and issues addressed.
- Registration applications are not checked prior to processing on the GRO database and not entered accurately leading to incorrect, incomplete or inaccurate information being recorded, and submitted in relation to births, deaths, marriages and civil partnerships and an increased risk of scam marriages being processed undetected. The Registrar / Deputy Registrar checks and reconciles their marriage/civil partnership transactions and daily certificates issued, with corresponding fees received
- The Registrar reconciles all four areas quarterly returns and forwards to GRO

- Registration fees are not checked for accuracy and reconciled to the corresponding registration number and fees received on the GRO database leading to incorrect fees being received from the applicant and over / under charging by Registration
- There are inadequate controls in place around controlled stationery and the receipt and handling of cash leading to financial loss for the council

Audit Approach

Our audit fieldwork comprised:

- Documenting the systems via discussions with key staff
- Consideration of the key risks within each audit area
- Examining relevant documentation
- Carrying out a preliminary evaluation of the arrangements and controls in operation generally within the Council
- Testing the key arrangements and controls
- Testing the completeness and accuracy of records.

The table below shows the staff consulted with and we would like to thank them for their assistance and co-operation.

Job title
Director of Corporate Services
Democratic and Central Services Manager
Registrar & Deputy Registrars

Findings and Recommendations

This section of the report sets out our findings in relation to control issues identified and recommendations.

6.1 Security of Certificate Paper

Issue 1
<p>a) Observation- The General Register Office (GRO) is part of the Northern Ireland Statistics and Research Agency who are concerned with the administration of the registration of births, deaths, marriages and civil partnerships. In May 2019 the GRO conducted a 'District Registration Office Security and Assurance Visit Report' of each registration office to ensure that functions in the offices are being carried out in a professional manner and that security procedures are being adhered to both in relation to premises and data. The review involved the examination of local systems, process and evidence against each of the 13 criteria outlined in the report. Section 6 within the Security and Assurance Visit Report identifies findings against each criterion tested. For the purposes of this report, internal audit has followed up on a number of the findings within the report to determine the progress in relation to implementing the recommendations contained.</p>

<p>Finding 10 within the report notes 'Registrar agreed to have certificate paper sent to each individual office by GRO. Stock is stored in locked cupboards in Ballycastle, Ballymoney, Coleraine. In Limavady office certificate paper is kept in the strongroom. The deputy registrar for Limavady queried if a small amount of certificate paper could be stored in a locked cupboard in the office.'</p> <p>GRO response: If the cupboard is within an office which is locked when not occupied and only accessible to registration staff, this arrangement is adequate for the storage of certificate paper.'</p> <p>Internal audit noted that the arrangements for holding certificate paper varied across Council registration offices. In one location, certificate paper was held in a paper tray on the desk (visible to the public) and in a second location visited the certificate paper was held in a manila folder on the desk. The remaining two locations had the certificate paper held in a locked cupboard within the registration office when internal audit visited.</p>
<p>b) Implication- There may be a risk that certificate paper maybe not be held in a lockable drawer or cupboard out of sight of members of the public.</p>
<p>c) Priority Rating- 2</p>
<p>d) Recommendation- GRO noted that a small amount of certificate paper could be held in a cupboard within the registration which is locked when not occupied.</p> <p>Internal Audit recommends that certificate paper is kept within a lockable cupboard/drawer within the registration office and is kept out of sight from the users of the Registration service. Certificate paper is of value to individuals who wish to produce fraudulent papers and therefore, Council must ensure the security of such.</p>
<p>e) Management Response- Agreed</p>
<p>Responsible Officer & Implementation Date- Democratic and Central Services Manager- May 2022</p>

6.2 Amount and combination of float held

Issue 2
<p>a) Observation- The registration staff hold a small float for giving change to customers of the registration service. It was noted during the audit of the 4 locations that the amount of cash float differs from one Council office to another. The following floats were held at each location:</p> <ul style="list-style-type: none">➤ Ballycastle £20 (2 x £10 notes)➤ Ballymoney £20 (2 x £10 notes)➤ Coleraine £50 (both notes and coins)

➤ Limavady £35 (1 x £10, 4 x £5 and 5 x £1 coins)
b) Implication- There is a risk that a member of the registration team may have to leave the room to obtain the necessary change, which increases the security risk for the registration service.
c) Priority Rating- 3
d) Recommendation- For consistency purposes, audit recommends that all locations hold a float of £30 in a mix of both notes and coins to facilitate the correct change being given without the need for the officer having to leave the registration room to receive change at reception.
e) Management Response- Float amounts in the 4 Registration Offices will be reviewed.
Responsible Officer & Implementation Date- Democratic and Central Services Manager – May 2022

6.3 Implementation of the Findings in the District Registration Office Security & Assurance Visit Report

Issue 3

a) Observation-

As noted within issue 1, the GRO performed 'A Security and Assurance Visit Report' during May 2019. In their report a number of findings and recommendations were suggested for follow up by the Council and costs associated with the recommendations forwarded to GRO for consideration through the purchase approval process.

Finding 2 within the Report notes 'The registrar raised the issue of Voicemail facilities on the telephones. Although registration rooms act as interview rooms and given customers privacy, the phone ringing can be disturbing for the registrar, deputies and the customer. If they had a voicemail facility this would allow for calls to be diverted and customers could be contacted at a later stage.'

GRO Recommendation:

The use of a voicemail could be investigated by the council and costs associated with this facility forwarded to GRO for consideration through the purchase approval process.

Finding 2 within the Report additionally notes: 'The registrar raised the issue of not having credit card machines in the offices. This at times can be inconvenient for some customers who were not able bodied to go to reception and then come back to the office as payment needed to be made prior to the certificates being printed.'

GRO Recommendation:

The use of credit card machines in each registration office which would be ideal for customers and the privacy of the nature of their visit. This could be investigated by

<p>council and costs associated with the card machines could be forwarded to GRO for consideration through the purchase approval process.</p> <p>On discussions with staff, it was determined that the use of credit cards machines and voicemail facility across all Registration office have not yet been progressed.</p>
<p>b) Implication- There is a risk that suggested recommendations for improvement by GRO are not be progressed in a timely manner by the Council and the Council are not benefitting from cost neutral improvements to service.</p>
<p>c) Priority Rating- 2</p>
<p>d) Recommendation- Council should progress with obtaining quotations in respect of the implementation of the voicemail system and card machines for all offices. This would be of minimum cost to the Council and would improve streamlining the process across Council.</p>
<p>e) Management Response- Agreed</p>
<p>Responsible Officer & Implementation Date- Democratic and Central Services Manager – June 2022</p>

6.4 Standardise Registration Income procedures

Issue 4
<p>a) Observation- Registration staff are responsible for maintaining a cashbook for income collected by them. Testing identified that cashbook records maintained differs across Council, as does the timing of income reconciliations. One location reconciled each day, whilst another location reconciled at the end of the month, when the lodgement was being prepared. Payments received are marked within the cashbook/sheets if it is card or cash.</p>
<p>b) Implication- An inconsistent approach for the recording and reconciling of Registration office may increase the risk that all income may not be correctly accounted for or making the reconciliation between offices more difficult.</p>
<p>c) Priority Rating- 2</p>
<p>d) Recommendation- The corporate and democratic manager should consider the development of documented procedural manual for income recording and reconciliation of registration income received to prevent the risk of fraud and error.</p>

e) Management Response-

All offices processing own card transactions will result in each officer entering own transactions to Council's TOTAL finance. Cash transactions can therefore also be entered individually rather than a bulk lodgement to finance. This will reflect the cashbook totals, NIROS totals and management monthly activity accounts. Coleraine use a legacy council spreadsheet for daily transactions which is emailed to finance weekly – this works well as there are 2 officers at this base who have the spreadsheet on a shared drive which I have access to. The cemetery income is also captured.

Training for use of TOTAL will be progressed. Procedural manual as recommended will be developed.

Responsible Officer & Implementation Date- Democratic and Central Services Manager – Accepted.

6.5 Accountability and reporting arrangements for cemetery administration and registration services within Council.

Issue 5 Cemetery Administration and Registration

a) Observation-

Internal audit were informed that in two of the legacy Councils cemetery administration and registration were coupled together to make one full time position. This legacy arrangement was rolled forward into the new Causeway, Coast and Glens Borough Council arrangements. This has not been straight forward to administer with staff incurring difficulty in separating the two functions from each other. As an accommodation the roles were split separately between morning and afternoons to ease the administration for staff.

The responsibility for cemetery registration sits within the Estates section whilst the responsibility for the registration section sits under the Democratic and Central Services Manager. Currently the management for cemetery administration does not sit within the service area who has responsibility for cemeteries and the Officers who are ultimately accountable. Internal audit regards the two functions as distinct and separate roles within Council for which each service area should manage the section for which they are responsible.

b) Implication-

There is an increased risk for a service area for which you have accountability responsibility but not the management responsibility for the service area.

c) Priority Rating-

2

d) Recommendation-

It is recommended that the legacy arrangements in relation to the management of cemetery administration and its staff be reviewed to ensure that it is best placed within Causeway Coast and Glens Borough Council and this may result in the

transfer for the management of cemetery administration sits within the Directorate who holds responsibility for that area.

e) Management Response- Agreed

Responsible Officer & Implementation Date- Democratic and Central Services Manager – Date of implementation – As soon as possible.

Conclusion

The internal control environment, no matter how well designed and operated, can provide only reasonable and not absolute assurance regarding achievement of an organisation's objectives. The likelihood of achievement is affected by limitations inherent in all internal control systems. These include but are not limited to the possibility of poor judgement in decision – making, human error, control processes being deliberately circumvented by employees and others, management overriding of controls and unforeseen circumstances arising.

The risk associated with the management of registration is considered to be low. However, it is important that clear and concise policies are in place and made available to all staff to ensure a consistent approach is adopted.

As a result of the audit, senior management have been reminded of their statutory obligations in relation to the management of Registration services. Internal Audit has made five recommendations, four medium and one low. The recommendations have been accepted by management and procedures put in place to address the findings of this report.

Appendix I: Definition of Assurance Ratings and Hierarchy of Findings

Satisfactory Assurance

Evaluation opinion: Overall there is a satisfactory system of governance, risk management and control. While there may be some residual risk identified this should not significantly impact on the achievement of system objectives.

Limited Assurance

Evaluation opinion: There are significant weaknesses within the governance, risk management and control framework which, if not addressed, could lead to the system objectives not being achieved.

Unacceptable Assurance

Evaluation opinion: The system of governance, risk management and control has failed or there is a real and substantial risk that the system will fail to meet its objectives.

Hierarchy of Findings

This audit report records only the main findings. As a guide to management and to reflect current thinking on risk management we have categorised our recommendations according to the perceived level of risk. The categories are as follows:

Priority 1: Failure to implement the recommendation is likely to result in a major failure of a key organisational objective, significant damage to the reputation of the organisation or the misuse of public funds.

Priority 2: Failure to implement the recommendation could result in the failure of an important organisational objective or could have some impact on a key organisational objective.

Priority 3: Failure to implement the recommendation could lead to an increased risk exposure.

Appendix II: Limitations and responsibilities

Limitations inherent to the internal auditor's work

We have undertaken this review subject to the limitations outlined below:

Internal control

Internal control systems, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgement in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

Future Periods

Our assessment of controls is for the period specified only. Historic evaluation of effectiveness is not relevant to future periods due to the risk that:

- The design of controls may become inadequate; or
- The degree of compliance with policies and procedures may deteriorate.

Responsibilities of management and internal auditors

It is management's responsibility to develop and maintain sound systems of risk management, internal control, and governance and for the prevention and detection of irregularities and fraud. Internal audit work should not be seen as a substitute for management's responsibilities for the design and operation of these systems.

We endeavour to plan our work so that we have a reasonable expectation of detecting significant control weaknesses and, if detected, we carry out additional work directed towards identification of consequent fraud or other irregularities. However, internal audit procedures alone, even when carried out with due professional care, do not guarantee that fraud will be detected.

Accordingly, our examinations as internal auditors should not be relied upon solely to disclose fraud, defalcations or other irregularities which may exist.

Appendix III: Summary of Key Controls Reviewed

Risk	Control issues
<p>Policies and procedures of the Registration Section are not documented, and appropriate training is not provided leading to inconsistencies of how births, deaths, marriages and civil partnerships are processed and issues addressed.</p>	<ul style="list-style-type: none"> • The council should have documented policies and procedures covering all areas of registration • The policies and procedures are available to all relevant staff • The policies and procedures are regularly reviewed and updated • Procedures/ manuals contain practical information such as completion of quarterly returns to the GRO for monitoring purposes and cash handling processes. • Manual and electronic handbooks for all registrations functions are currently being updated by GRO. Bulletins on updates received regularly via email and the GRO web portal. • Registrars/Deputy Registrars are provided with adequate training by the GRO • Deputy Registrars are able to undertake responsibility in the absence of the Registrar • Staff are informed of any developments and/or statutory changes in the area of registration from the GRO
<p>Registration applications are not checked prior to processing on the GRO database and not entered accurately leading to incorrect, incomplete or inaccurate information being recorded, and submitted in relation to births, deaths, marriages and civil partnerships and an increased risk of scam marriages being processed undetected. The Registrar / Deputy Registrar checks and reconciles their marriage/civil partnership transactions and daily certificates issued, with corresponding fees received</p>	<ul style="list-style-type: none"> • Unique usernames and passwords are used when logging in to the website/ database • For births and stillbirths, the Registrar/Deputy Registrar checks the GRO database for the details of the birth/ stillbirth. Hospital record details are checked against the application form by the Registrar/Deputy Registrar and also with the applicant. • In the case of deaths, the Registrar/Deputy Registrar performs appropriate checks of details against suitable evidence of death, ensures that the details agree to the application form and confirms with the applicant also. • Registration summaries are reviewed for accuracy and discussed with applicant before being signed by applicant and registrar/deputy registrar • Applicant details are recorded against the corresponding registration number and fees received on the GRO database • All certificate stamps are automatically printed on the certificates • The Registrar/Deputy Registrar submit monthly returns to the GRO consisting of Medical Certificates of Cause of Death, Coroners Reports and form GRO 27 completed by Funeral Directors • Applicants must submit original passports and birth certificate documents, as proof of identity, when applying for a marriage notice and these are checked by the Registrar/Deputy Registrar
<p>The Registrar reconciles all four areas quarterly returns and forwards to GRO</p>	<ul style="list-style-type: none"> • Documents are copied and retained on file within the Registration Section. • The Registrar and Deputy Registrars have received formal training from the GRO in relation to scam marriages

Risk	Control issues
<p>Registration fees are not checked for accuracy and reconciled to the corresponding registration number and fees received on the GRO database leading to incorrect fees being received from the applicant and over / under charging by Registration</p>	<ul style="list-style-type: none"> • Cash books are used to record certificate fees and notices • Total cash received is recorded against each category in the cash book • The cash received per the cash book is totalled and checked against the registration book to ensure all income is accounted for. • Fees are entered on the GRO database at the time of issuing a certificate. • Daily reports are generated from the GRO database which shows the income received by the registration section against the number of births, deaths and marriages recorded
<p>There are inadequate controls in place around controlled stationery and the receipt and handling of cash leading to financial loss for the council</p>	<ul style="list-style-type: none"> • Controlled stationery/ official paper is securely held in locked cabinets/ cupboards • Access to cabinets/ cupboards is restricted to the Registrar/Deputy Registrars • Registration offices are locked when staff are not present. All four offices have secure pin code locks • All cash received is recorded and receipted • Cash boxes are securely held and locked away when not in use • If a float is used, it is checked at the start and end of each day • At the end of each day all money received for that day is counted and agreed to the cash book • Credit/ debit card transactions are appropriately documented, receipted and reconciled • A breakdown of cash and credit card transactions which make up the total fee income received is prepared each day • All cash are held securely until lodged (either with Finance or banked)

Appendix IV: Points for the consideration of management

Registration of Deaths

It was noted during the audit from the NIROS Registration Bulletin 06/2019 – Burial Pre-Registration that the normal process is that an informant registers a death before the burial and they are given a form GRO 21 for the funeral director. However, if a burial does take place pre-registration it is mandatory for form GRO 27 to be completed and returned to the Registrar within 7 days of burial. Any person who fails to comply with returning the form shall be guilty of an offence and shall be liable on summary conviction to a fine in respect of each disposal of which he fails to give notice.

Audit was advised that a letter was issued to all funeral directors advising if a burial takes place pre-registration it is mandatory for form GRO 27 to be completed and returned to the Registrar within 7 days of burial. It was noted that not all funeral directors have been Providing the GRO 27 within the adequate timescale have not yet provided their email addresses to registration.

Further correspondence should be issued to all funeral directors in relation to completing GRO 27 forms.

Management Response- Agreed. As suggested by Audit, a further letter will be issued to all funeral directors reiterating this mandatory duty and how supplying their email addresses for an electronic version to be emailed to them for ease of return will be a more secure and instant method. This will be progressed.

2022 update: A further letter was issued resulting in email addresses being supplied. Emergency death registration legislation came into force in 2020 as a result of the pandemic which changed registration processes. The return of GRO27 forms from Funeral Directors rapidly declined as a result of the relaxation eg date last seen by doctor within 28 days was removed, MCCD's received electronically without doctor's actual signature, registration completed via telephone without informant's signature.

The emergency legislation has been extended to September 2022 when normal procedures will resume.