



INTERNAL AUDIT REPORT – REGISTRATION OF BIRTHS, DEATHS, MARRIAGES AND CIVIL PARTNERSHIPS

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<u>Distribution:</u>	Audit Committee Chief Executive Director of Corporate Services Democratic and Central Services Manager Registrar
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All matters contained in this report came to our attention while conducting normal internal audit work. Whilst we are able to provide an overall level of assurance based on our audit work, unlike a special investigation, this work will not necessarily reveal every issue that may exist in the Council's internal control system.

Table of Contents

Executive Summary.....	3
1 Objective	4
2 Background	4
3 Risks	4-5
4 Audit Approach.....	5
5 Findings and Recommendations	5-6
Appendix I: Definition of Assurance Ratings and Hierarchy of Findings.....	7
Appendix II: Summary of Key Controls Reviewed.....	8-9
Appendix III: Points for the attention of management	10-11

Executive Summary

This internal audit was completed in accordance with the approved annual Internal Audit Plan for 2018/19. This report summarises the findings arising from a review of Registration of Births, Deaths, Marriages and Civil Partnerships which was allocated 6 days.

Through the audit I found the following examples of good practice:

- The council has documented policies and procedures covering all areas of registration and adequate training has been provided by GRO.
- 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.
- Staff are informed of any developments and/or statutory changes in the area of registration from the GRO
- Unique usernames and passwords are used when logging in to the website/ database
- Registration summaries are reviewed for accuracy and discussed with applicant before being signed by applicant and registrar/deputy registrar
- The Registrar/Deputy Registrar submit monthly returns to the GRO
- Controlled stationery/ official paper are securely held in locked cabinets/ cupboards
- All cash received is recorded and receipted
- Credit/ debit card transactions are appropriately documented, receipted and reconciled
- All cash is held securely until lodged (either with Finance or banked)

Audit did not identify any findings leading to a priority 1,2 or 3 recommendation.

Based on our audit testing we are able to provide the following overall level of assurance:

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.

Points for the attention of Management

As part of the audit I have identified a number of system enhancements during the course of the audit which do not form part of our formal findings, but may help enhance the existing controls. These are detailed at Appendix III.

1. Objective

The specific audit objectives in the areas examined during this review are as follows:

- To ensure that the functions of the Registrar/Deputy Registrars are carried out in accordance with relevant legislation, best practice and internal procedures
- To ensure that records are complete, accurate and securely maintained
- To ensure that there are adequate controls over income and cash handling

2. Background

Causeway Coast and Glens Borough Council Registration Offices are located in Ballycastle, Ballymoney, Coleraine and Limavady and their primary function is to register births, deaths, stillbirths, marriages and civil partnerships. Each office can only provide certificates for a Birth, Death, Marriage or Civil Partnership when you are registering the event. You can order certificates for previously registered events either online, by telephone, by post or in person at The General Register Office (GRO).

There are 1 Registrar and 5 Deputy Registrars within Causeway Coast and Glens Council. The Registrar/Deputy Registrars also perform civil marriages and partnerships at Council Offices and approved venues, issues certified copies of registrations and provides general information to the public. The Registrar/Deputy Registrars are employed by the Council and reports to the Democratic and Central Services Manager. Although employees of the Council the Registrar/Deputy Registrars, for registration purposes, are bound to act under the regulations set by the General Registration Office (GRO) and the Registrar General for Northern Ireland who is responsible by law for the Northern Ireland registration service.

Birth, death and marriage 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.

3. Risks

The risks identified relating to the Reception Services and agreed with management are as follows:

1. Policies and procedures in the Registration Department are not documented and appropriate training is not provided leading to inconsistencies of how details of births, stillbirths, deaths, marriages and civil partnerships are processed and issues addressed.

2. 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, stillbirths, deaths, marriages and civil partnerships and an increased risk of scam marriages being processed undetected.
3. 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.
4. There are inadequate controls in place around controlled stationery and the receipt and handling of cash leading to financial loss for the council.

4. Audit Approach

The 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
Democratic and Central Services Manager
Registrar

5. Findings and Recommendations

This section of the report sets out our findings in relation to control issues identified and recommendations. A summary of all the key controls that we considered is included in Appendix II to this report.

5.1 Risk 1 – Policies and Procedures/Training

Audit has no findings or recommendations to make in relation to this risk area.

5.2 Risk 2 – Processing of Registration Applications

Audit has no findings or recommendations to make in relation to this risk area.

5.3 Risk 3 – Registration Fees

Audit has no findings or recommendations to make in relation to this risk area.

5.4 Risk 4 – Controls around Stationery and Cash Handling

Audit has no findings or recommendations to make in relation to this risk area.

6. 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.

7. Appendix II: 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 are 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)

8. Appendix III: Points for the Attention 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.

Review of Cemeteries Administration

Audit was advised by Democratic and Central Services Manager that they are considering a trial period in which one of the Deputy Registrars carries out the (part time) role of Cemeteries Officer to provide a clear idea of what the time requirement is for Cemeteries Administration and also to streamline and align processes.

This should be progressed as soon as possible.

Management Response- Agreed. Review commenced 15th April 2019 for an initial period of 3 months, subject to review at that point.

Registration Floats

It was noted during the audit that some of the current floats are not adequate for change purposes.

The current float for Ballymoney and Limavady should be increased to £50 in line with Coleraine. In addition, the Ballycastle float should be increased to £30.

Management Response- Agreed. The increase to our current floats will be beneficial.

Registration Voicemail

It was noted during the audit that the four registration offices does not have a voicemail system set up on their telephones. This would be very welcome especially at times when the registrar is busy with the public carrying out a registration.

All four registration offices should have voicemail set up on their telephones. This will be progressed.

Management Response- Agreed. A voicemail system will greatly enhance our service and prevent unnecessary answering of calls whilst with a customer and prolonged ringing during the registration of a death when we may choose not to pick-up. This will be progressed.