
Audit of Administration and Management of Evergreen Cemetery Operations

September 22, 2021

Office of the City Auditor

Gregory A. Robeson,
Internal Audit Manager



INTRODUCTION AND BACKGROUND

- Audit was included in the City Auditor's 2021 Audit Plan.
- Cemetery Coordinator is the primary contact for day-to-day operations of the cemetery.
- Coordinator is responsible for processing the sale of cemetery lots, collecting payment, processing receipts and certificates, scheduling interments and assisting guests and customers.

INTRODUCTION AND BACKGROUND (CONT.)

- Evergreen Cemetery received its first burial in 1856.
- Original Evergreen Cemetery Association formed prior to 1888 and sold the cemetery to the City of Gainesville in 1944.
- Cemetery sits on over 56 acres of land and consists of over 23,000 spaces. 3,445 were available to the public as of June 30, 2021.
- Current spaces available will meet community's needs for the next 91 years.

Evergreen Cemetery Burial Spaces
June 30, 2021

INTERMENTS AND SPACES PURCHASED	16,408
ROADWAY SPACES (NOT CURRENTLY AVAILABLE FOR INTERMENTS)	3,228
SPACES AVAILABLE FOR SALE	3,445
TOTAL SPACES IN CEMETERY	23,081

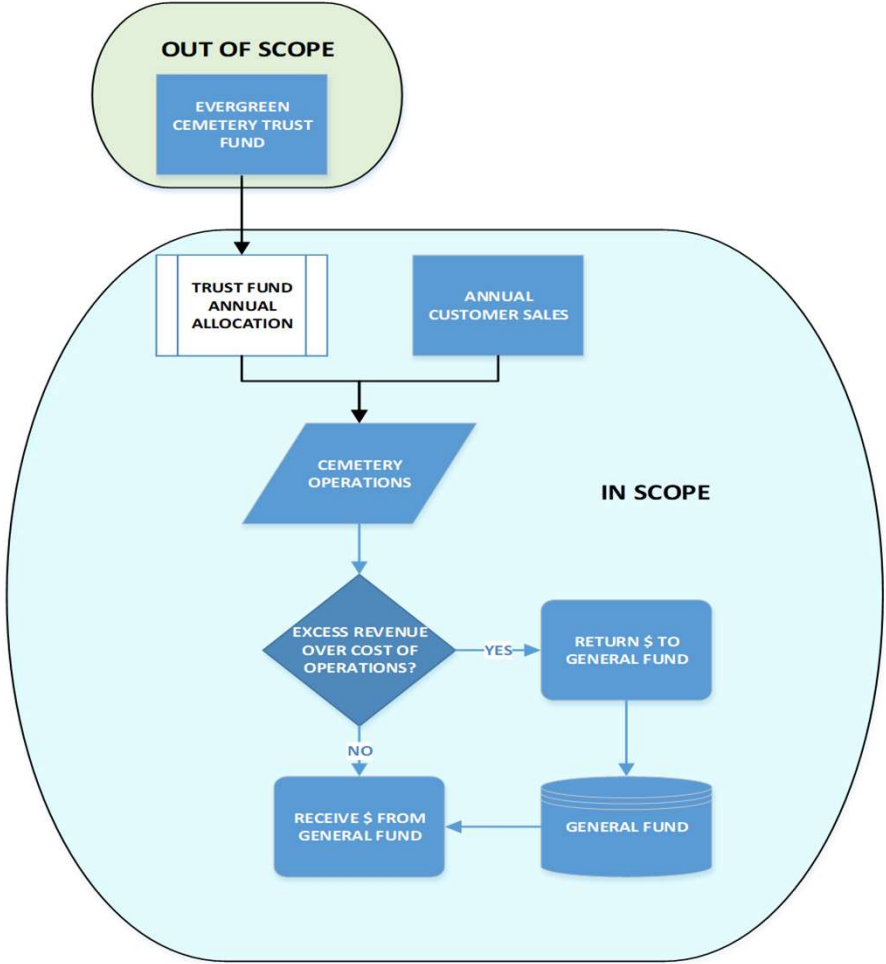
**Availability of Evergreen Cemetery Burial Spaces
June 30, 2021**

Burial Spaces Sold from Oct 1, 2019 thru Jun 30, 2021	104
Monthly Average (33 Months)	3
Total Lots Available @ June 30, 2021	3,445
Number of Years Current Inventory Can Meet Needs	91

What is the
Evergreen Cemetery
Trust Fund?

- The objective of the Trust is to provide income that shall be “used exclusively for the care and maintenance of lots and spaces covered thereby and for the care and maintenance of the cemetery grounds”.
- A portion of cemetery lot sales (Perpetual Care Fee) is transferred to the Trust.
- Monies are transferred from the Trust to the City’s General Fund on an annual basis to offset these expenses.

Cemetery Operations Revenue and Expense Flow



SCOPE AND METHODOLOGY

- To review internal controls around Trust Fund allocations for operational expenditures, and administration, operations and maintenance activities of the cemetery.
- Assessed the adequacy and completeness of policies and procedures.
- Reviewed the administration and management of trust fund allocations and the accuracy and timeliness of recording revenue.

SCOPE AND METHODOLOGY (CONT.)

- Reviewed the fee structure and charge back monitoring process related to ActiveNet agreement.
- Reviewed storage, security and expenditures for tools and supplies.
- Reviewed the accuracy, completeness and overall management of burial lot inventory.
- Reviewed the adequacy of user access controls and roles and responsibilities related to adequate separation of duties.



RESULTS AND CONCLUSIONS

We identified four opportunities to strengthen controls around the administration and daily operations of the cemetery. The four moderate risk areas include:

- Issue #1 – Incomplete Cemetery Lot Inventory
- Issue #2 – Insufficient Policies and Procedures
- Issue #3 – Insufficient Oversight and Monitoring
- Issue #4 – Inadequate User Access Management



ISSUE #1

Issue #1– Incomplete Cemetery Lot Inventory

- Full inventory of lots and spaces had not been completed and verified at the conclusion of fieldwork. Additionally, the “Old Yard” section of the cemetery still requires a complete survey.
- Inventory began in June of 2018.

Management Action Plan:

- Cemetery Coordinator will finalize the Inventory Project within the next four months.
- Assistant Cultural Affairs Manager will begin the process of developing the evaluation rubric for the new cemetery software solution.
- Cultural Affairs management will periodically run an inventory spot check by using a lot diagram to do a physical on-site validation.



ISSUE #2

Issue #2 – Insufficient Policies and Procedures

- Policies and procedures are insufficient to provide guidance and consistency over day-to-day operations.

Management Action Plan

Management will establish or enhance standard operating procedures to guide the proper administration of Evergreen Cemetery operation. Areas of improvement include, but are not limited to:

- Preparation and distribution of Certificates of Interment.
- Preparation and distribution of Perpetual Care Certificates.
- Updating and maintaining the inventory of burial lots and spaces.



ISSUE #3

Issue #3 – Insufficient Oversight and Monitoring

- Oversight and monitoring of Evergreen Cemetery operations were not sufficient or consistent.
- While reviews were routinely conducted in some areas, they were not performed in a structured, repeatable or well-documented manner.

Management Action Plan

Management will enhance procedures to include additional oversight and monitoring efforts of Cemetery operations. Some areas where processes will be enhanced include:

- Lot Inventory Monitoring
- Merchant Fees/Chargebacks
- Expenses



ISSUE #4

Issue #4 – Inadequate User Access Management Process

- ActiveNet user accounts supporting Evergreen Cemetery operations had inappropriate and inadequate user access privileges.
- One of four users had more access privileges than necessary and one user performed cash reconciliations while simultaneously having the ability to collect, record and void cash transactions.

Management Action Plan

- PRCA will setup a user access management procedure for the ActiveNet software program using best practice recommendations and the confirmation memo template provided by the Director of Technology and Innovation.
- PRCA Management will also conduct a periodic review of access rights and responsibilities of ActiveNet users.