Public Cemetery Alliance

Update

Annual Conference

The Board of Directors is excited to announce that the 2019 PCA Annual Conference will be held August 15 – 17 in beautiful Tahoe City, California. This Annual Conference is also PCA's 25th Anniversary celebration and we hope you will all join us to help celebrate. We are being hosted by Granlibakken, a full-service resort and conference center.

[Look for a full registration package coming to you in the next few days!]

There is a full schedule of events and programs starting Thursday afternoon, and continuing through Saturday. Space is limited so register and reserve early. There are a variety of room-types to choose from, including apartment-like units with two or more private bedrooms.

The conference is structured a bit differently this year. Granlibakken is an all-inclusive resort so conference facilities are provided and all meals are included in the room charge. If you bring a guest, or choose to stay at one of the many other hotels or condos in Tahoe City or Truckee, there is a supplemental charge to cover your meals at the conference.

In addition, PCA is waiving the usual conference registration fee for members this year, so the lodging charge really is ALL-INCLUSIVE!

Space is limited, so <u>register with PCA and reserve your room(s) quickly</u>.

<u>Please note the PCA's new address</u>:

Public Cemetery Alliance
5646 Lincoln Blvd.
Oroville, CA 95966
(530) 533-2920
Oroville.district@att.net

PCA

Trust but Verify

By Cindy Summers, District Manager, Visalia Public Cemetery District

If a constituent asks "How do you **know** the district's money is accounted for?" Is your answer "We **trust** our manager and employees."

Trust is not a dual control or a preventative measure. It is our responsibility as managers and trustees to verify that our district's finances are in order.

Financial reports are prepared and presented to the trustees. When the reports are presented, the trustees need to verify the information presented is accurate. So, how can they do that?

- Set up a Financial Oversight Committee made up of Trustees that do surprise audits.
- **Pick** a transaction and have the **documentation provided at that time.** (Accept no delays or excuses.)
- If a **check number is missing**, ask to **see the voided check.**
- **Compare** the totals in the receipt book, to the interment authorizations, to the bank deposits, to the deposit slips. (Use this process for any type of transaction – everything should match from the time it comes in and all the way to the bank.)
- Do **hands on** physical **counts** of cash and checks, be sure everything balances and look at the bills recently paid or to be paid.
- **Pick a number**, any number on your financials, and have the manager show you **what makes up that number.**
- **Educate** yourself, take a class on Financial Statements if you don't understand them.

Managers should double check and audit work that their employees are doing using the same methods as above and by pulling work and going through the documentation to be sure everything is accounted for and balances.

It may be difficult but not impossible at a small district to use internal controls, dual control and segregation of duties. Require second signatures, reviews or verifications of anything that involves money. These control procedures need to **include <u>the duty to see the paperwork and verify it</u> balances.** You are not just signing to sign, you are signing that <u>you saw it and verified it</u>.

It is important that we are all committed to following through, asking questions and **knowing that our finances are in order**. We need to make sure they <u>are</u> in order and it's not that we think they are in order because someone told us they were.

Annual audits are important and need to be done and if your auditor doesn't review some random transactions, ask them if they will.

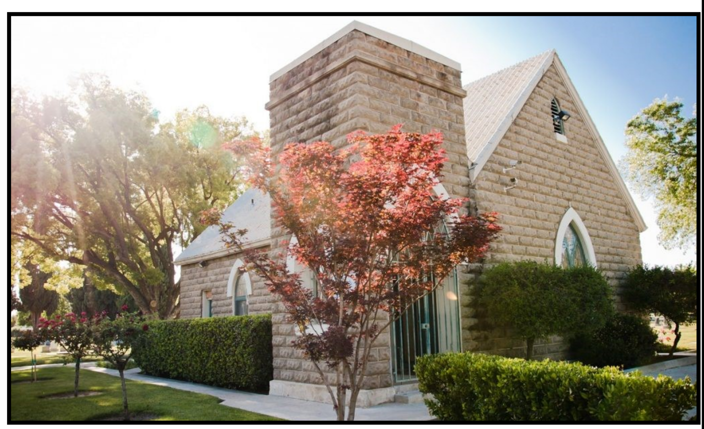
Be sure that all your employees take vacations. Many instances of fraud are found when someone isn't there to cover up their wrongdoing.

Don't ever sign a blank check.

Try not to get complacent or predictable about auditing and verifying the financials; look at and ask about something different each time and be sure that you receive and review the supporting documentation.

Are you still accepting cash at the district office? Ask yourself why you are doing this? For the safety and security of your district and your employees consider a no cash policy. Many districts have stopped taking cash and report that it has not been a problem at all.

Start small, don't try and do all of this at once, it may be overwhelming. Then your answer to that constituent can be "We trust our manager and employees but we verify what they are doing by ……………"



The Chapel at Visalia Cemetery

Cemetery Security: Protecting Your District's History and Future

By: Steve Wood (Safety and Loss Prevention Specialist for Golden State Risk Management Authority)

Cemeteries were created to provide a final resting place for those that have passed on from this life and give a place of reflection and remembrance for their remaining loved ones. Walking the grounds of a cemetery can give you a sense of serenity and help you realize the delicacy of life. I'm certain you share this admiration and believe that cemeteries should be treated with respect and reverence.

Sadly, not all of society shares in this belief and views cemeteries in a much different manner. Across the United States crimes of theft and vandalism at cemeteries are occurring at an alarming rate and most go unreported due to their loss value and difficulty with identifying the perpetrator. Stolen cemetery district property can include landscaping equipment, vehicles, and office equipment. Even more shocking theft of personal property like flowers, lights, and stuffed animals are taken off of gravesites daily. Many of our member cemetery districts have experienced this type of activity with total loss amounts in the tens of thousands of dollars. Some incidents can be viewed as isolated random acts of theft and some seem to be more organized with multiple burglaries occurring only weeks apart.

It is difficult to prevent this type of activity from occurring because of the location, accessibility, and how frequently unpopulated cemeteries can be. I have a firm belief that doing something is always better than doing nothing. So let's look at ways to better secure your cemeteries that are both affordable and won't interfere with the natural aesthetics.

Security measures for cemeteries vastly differ from securing standard property or buildings. Cemeteries would look rather uninviting with security cameras and high fences topped with razor wire accompanied with locked gates 24 hours a day. Who would want to visit a family member at a cemetery with that kind of security, or who would want to be interred there? Security cameras that are strategically placed to cover district offices and other common areas are a great way to capture both on- and off-hour activity. Cameras can help in the prevention of incidents and in the event of a crime, the video could assist in the prosecution of the involved parties. Public cemeteries need to be open and available to serve the public during business hours. I would recommend controlling access to your cemetery with a locked gate during off-hours if you are able to do so. Many cemeteries have city or county streets through their grounds and are therefore unable to have locked gates.

Security can come in many different forms and is more than just physical barriers or monitoring technology. Good working relationships with local law enforcement is crucial in adding an extra layer of security to your cemetery. Inform your local law enforcement agencies if you have had a spike in theft and request additional patrols during your off-hours. Invite and encourage officers to use your restroom facilities and use the grounds while writing their reports. This small gesture can go a long way in deterring criminal activity at your district.

Illuminating your cemetery by installing outdoor lighting is another great option to decrease criminal activity and can serve two purposes. If an area is adequately lit it sends a definitive message of "Not Here" to anyone wanting to conduct criminal activity. According to the National Institute of

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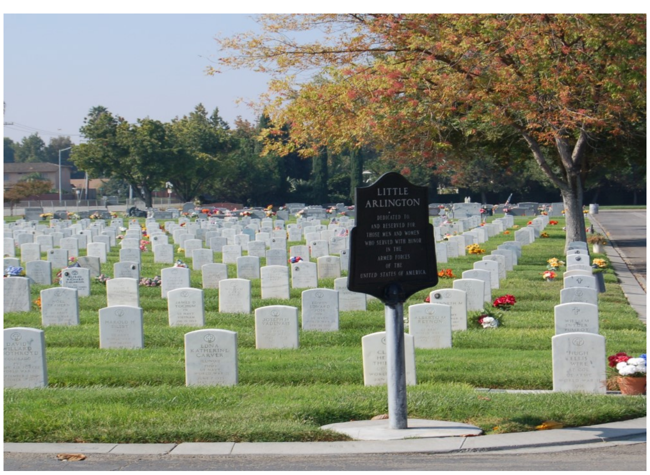

Tracy Cemetery Veterans' Section

Madera Cemetery District's 2019 Regional Safety Training Day

On February 6, 2019 Madera Cemetery held its annual safety training day. There were 71 individuals in attendance representing 14 separate Districts. Madera hosts this regional training every year in February.

Three breakout sessions were conducted:

- John Anderson from Madera Cemetery presented the power of teamwork including video of the Blue Angels and their dedication to making sure the team is committed to every detail and trust in each other.
- Ignacio Becerra from Madera Cemetery presented Hazards in the Workplace. He went over the importance of identifying risks that could potentially be an accident waiting to happen.
- Mark Marshall along with Steve Wood from Golden State Risk Management Authority presented How to Avoid Workplace Injuries. He went over potential injuries and how to avoid them.

Madera Cemetery District Operations Manager John Anderson is thankful for District Manager Belva Bare and Board of Trustees for their commitment to having these opportunities for Operations Personnel to share ideas, experiences, gain knowledge, get a better understanding of what other Districts are dealing with on a day-to-day basis and, most importantly, How to Promote Safety in the Workplace.

The Annual Training is just one aspect of a good safety program. Make sure regular safety meetings are held and provided with topics pertaining to your District Operations. Records of these meetings are important. They should include topic, date, who gave instruction, a synopsis of what was discussed and a sign in sheet with every employee in attendance.

You may want to check your calendars now for next year as Madera holds this regional training to educate and promote safety in the workplace each year. It is a great opportunity for employees to learn how other Districts do their day-to-day operations and procedures. It is held in their shop area giving an opportunity to see their facilities and equipment that is on display.

Cemetery Security: Protecting Your District's History and Future

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Justice, *"improving lighting designs of parking lots, community streets, college campuses, and other exterior areas can reduce crime and property offenses by 20 percent."* Secondly, it can help to advertise your cemetery at all times of the day, especially during the early morning and late evening commute hours. There are many options when it comes to lighting for your district such as flood and motion lighting. Floodlights are any light with a powerful widespread beam, typically used to illuminate large areas, like a yard or playing field. These lights can use either LED or incandescent bulbs and are available in hardwired or solar powered options. A motion light, on the other hand, is a light with motion sensor technology that is able to sense movement in the darkness and turn on. With this option, you wouldn't have to keep the light running continuously through the night saving you energy costs and prolonging the life of your bulb. Some motion lighting has robotic heads that is able to follow an intruder throughout an area, or at least until they would realize the error of their ways and leave.

The task of improving security at your cemetery district does not come in a one-size-fits-all package and does require time to assess, design, and implement based upon your individual needs. Whether you have been affected by theft and vandalism at your district or have been immune to this issue the time to prepare is now. By taking a proactive approach it allows you the freedom to make your own decisions, rather than responding out of necessity after the fact.

Here at Golden State Risk Management Authority (GSRMA) we take pride in providing our members with innovative programs accompanied with personalized service. If you are in need of a site inspection to assess your district's physical security and safety contact the Loss Prevention Department at (530) 934-5633 or email at

lossprevention@gsrma.org.

By Bob Hunt

One of the more avoidable problems we encounter in cemeteries throughout the state is the interment of remains in the wrong plot, niche or crypt. It is uncanny how many times these incorrect interments are made in a space already owned by another family. As a result, there are frequently not one, but two upset families that must be dealt with. Yes, two—don't deceive yourself into believing that the owner(s) of the reserved space won't discover somebody else in their plot—they nearly always do. So ask yourself: "Is this a family I need to contact and explain the problem to before they discover it themselves?"

First, let's discuss dealing with those families. When an incorrect interment comes to your attention, the very first thing you should do is to make sure that an error has actually occurred. It is not uncommon for an upset family member to simply be mistaken about which spot they actually own, especially after the passage of a few years and changing vegetation and landscape. The second thing you should do is to advise your insurance company of the mistake with all of the facts as you then know them.

As an aside, we find that these problems sometimes arise from cemetery staff trying to be accommodating to families. As an example, if Mrs. Smith is adamant about being buried next to her late husband but all adjacent spaces have been sold, don't offer to help her out by offering to see if the owners of nearby empty plots are willing to sell or trade their spaces. Such well-intentioned efforts usually end up sounding to the family like a "promise," and the situation can quickly go downhill.

If a mistake was made by your district, do not attempt to deny it. Accept responsibility and take immediate steps to try to rectify the situation. Contact the family and make arrangements to correct the mistake, and "correction" usually involves disinterment and relocation to the proper space. In order to ameliorate the distress this may cause the family, consider offering to refund the opening and closing fees, and perhaps also refunding the purchase price paid for the space. In some instances it may be appropriate to offer to disinter another loved one so that they can be interred next or near to the person who

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Area Meetings

Several public cemetery districts have held area meetings recently, such as Madera's meeting (see p. 6). These meetings might involve training sessions covering one or two specific areas of interest, including such subjects as safety, operations, employee issues, trustee concerns, and so forth. Or, like the Fair Oaks Equipment Show (see p. 8), might also bring in vendors to demonstrate their products. Depending on the topics, these meetings can range from 2 hours to all day. Madera's recent training meeting was unusually well attended; area meetings usually attract attendees from 4—8 neighboring districts. Our members have found these meetings very productive and want more. Other districts in other parts of our state have expressed interest in holding their own area meetings.

PCA wants to help! Let President John Anderson or one of the PCA Board members know if you're planning an area meeting, and PCA will be happy to assist you.

Fair Oaks Equipment Show

Despite the rain and the last-minute change of venue, the Fair Oaks Equipment Show held on March 20th was a resounding success. 67 people attended representing 13 area districts, and 13 vendors came with several models of equipment ranging from various diggers and trenchers to lawnmowers and lawn care equipment to brush chippers, and attendees got a chance to check it all out. In addition, there was a standing room only crowd of employees attending Bob Hunt's Sexual Harassment Prevention for Employees presentation, thus fulfilling their training obligation required by SB 1343. Lunch was provided and cooked by the fine people of Valley Truck & Tractor. Many thanks and kudos to Kelly Ehrman, Manager of the Roseville Public Cemetery District, and Guillermo Barron, Manager of the Fair Oaks Cemetery District, who stepped in days before the event and made it a success.

Miguel Garcia, of the Oroville Cemetery District, trying out a new lawnmower.

Ooops!

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is being relocated. This may, of course, involve the family selecting different spaces so that the deceased can be together.

But how do these mistakes happen? It appears there are essentially two basic reasons these problems occur: first, simple clerical errors and, second, "technical" mistakes. In both cases the problems could have been prevented by instituting a 2-person verification procedure.

"Technical" mistakes generally happen in at-need plot marking and excavation. In such instances, a plot is either totally mis-located, or marked out erroneously for digging. Although your blocks and rows may be well-marked so you believe it is difficult to make such a mistake, they continue to happen regularly. Simple carelessness can result in marking the wrong plot or being off by inches or feet, resulting in encroachment into another row or plot.

Clerical errors happen in transferring information from one document to another. Most districts sell interment rights on a contract ("source document") of some form. From the purchase document, they usually create additional files—in digital form, in a plot book, on a map, on an index card, and so forth. From there, many districts then create a work order directing staff to inter the deceased in the designated plot, niche or crypt. Given these processes, it's easy to see how simple errors can—and do—occur in transferring information to all of these various documents.

In order to avoid these mistakes, many districts have instituted 2-person verification systems. In the case of marking out grave plots for excavation, many districts might require one person to locate and mark out the boundaries of the plot to be opened. A card file is maintained on which this person indicates that he has marked out the plot, by block and row description, and dates and signs it. A second person then refers to the source document to avoid the possibility of clerical errors in transferring information from one document to the another. That person then checks the work of the first to make sure that the plot has been correctly located, measured and marked out prior to excavation. That person then signs and dates the index card indicating that this double-check has been performed.

In other cases, office staff generally prepares a work order. When the person responsible for conducting the interment receives the work order he or she should refer back to the source document—the purchase contract again—to make sure that all of the information on the work order is correct.

Only after these 2-person verifications have been performed should any interment take place. These systems are only a sample of the possible ways districts might avoid making mistakes in interments. But whatever system your district institutes, do your best to avoid these embarrassing, costly mistakes.

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Ask Bob . . .

Question: I have an employee who was injured in an off-duty motorcycle accident. His doctor has released him to return to work but he can't do everything that his job requires. Do I have to let him return to work?

Answer: Any time an employee suffers an injury, on or off the job, which prevents him or her from performing all of the essential duties of the position, the employer must be especially careful to protect both the employee and employer. So how do employers proceed?

The starting point for dealing with such situations is a well-developed, descriptive job description. It goes without saying that the duties of the job must be detailed, but a good job description also must describe the physical requirements of the job—standing/walking for extended periods, lifting 25 pounds several times a day and 50 pounds weekly, sitting for extended periods, etc. In addition, it should identify the *essential* functions and perhaps explain why they are essential—and be reasonable, all functions are not essential.

The employee should then take the job description to his or her treating physician and obtain authorization to return to work. This authorization should point out any restrictions or limitations the doctor places on the employee's return to work. You should not have and shouldn't request any medical information beyond the employee's ability to perform the job.

With this information in hand, the employer and employee should conduct a good faith interactive return to work meeting. The purpose is to identify which essential functions the employee can and can't do, discuss whether reasonable accommodations are available to help the employee perform those functions, and reach a decision about his or her return to work.

Interactive return to work meetings must be conducted properly and in good faith by both parties. The meeting and the outcome must be documented. Because of many potential pitfalls, many agencies use independent outside facilitators to help guide these meetings to successful conclusions. Only after the interactive process has been completed that a well-informed decision can be reached about the employee's return to work or, sometimes, even future employment with the agency.

If you have a question you'd like Bob to address, email it to hunt@pacbell.net. However, you should consult your agency's legal counsel for specific legal advice.

This article is for informational purposes only and not for the purpose of providing legal advice. You should contact your attorney to obtain advice with respect to any particular issue or problem. Use of any information contained in this article does not create an attorney-client relationship between Robert W. Hunt and the reader.


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