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| Governance training for Victorian cemetery trusts |
| Class A cemetery trust training manual |
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| Governance training for Victorian cemetery trusts  Class A cemetery trust training manual |
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# Introduction

This document provides an overview of the cemetery sector for Class A trust members. It is also a resource to support Class A cemetery trust members to review their governance roles and responsibilities. This document aims to:

* contribute to strengthening the sector’s overall standard of public entity governance
* enhance the professional development and effectiveness of trust members
* provide access to information and tools designed to optimise trust member performance.

## Purpose

The objective of this document is to provide trust members with information about their legal, administrative and operational responsibilities under the *Cemeteries and Crematoria Act 2003* (the Act).

## About the sector

### Cemeteries and crematoria in Victoria

In Victoria there are 486 cemetery trusts, made up of ﬁve Class A trusts and 481 Class B trusts. These trusts are responsible for managing approximately 565 public cemeteries. Forty Class B cemetery trusts are managed by local councils. There are nine crematoria managed by six cemetery trusts in Victoria. All crematoria are located within public cemeteries.

### A history of the first cemeteries in Victoria

There was no official burial ground in Victoria until the 1830s. Public cemeteries were established on Crown land, with trustees appointed by the government. The *Act for the Establishment and Management of Cemeteries in the Colony of Victoria* was passed in 1854, forming the basis of cemetery administration as we know it today.

The state’s first recorded European death was that of free settler John Skelthorn, who was a member of an 1803 expedition led by Lieutenant Colonel David Collins. The party landed at Sorrento to establish a British settlement in Port Phillip.

Sorrento was briefly Victoria’s first European settlement. Skelthorn had been unwell during the voyage and died on 10 October 1803. There were 29 known deaths at the site, and most burials took place on the hill at the eastern end of Sullivan Bay, one of two points known as ‘The Sisters’. Four graves survive in a small reserve, but the origins of the deceased is unknown.

In 1826 some deaths also occurred at the short-lived Corinella settlement on Western Port. It is thought that other bodies, including sealers and whalers, rest in unmarked, unrecorded graves along the coastline.

Soon after Melbourne was permanently settled in 1835, the first European burials for the small community occurred on the southern slopes of what is now the Flagstaff Gardens, which was formerly known as Burial Hill. Six to 10 burials occurred at this site. A Gothic sandstone memorial was erected at the site many years later to commemorate the deceased pioneers.

There were two other known early burial grounds in Melbourne. A small Jewish cemetery at Merri Creek, Northcote was established on donated land. The other graveyard was at Point Ormond, beyond St Kilda and near what was known as the ‘Red Bluff’. When the ship *Glen Huntly* arrived in Port Phillip Bay on 17 April 1840 carrying passengers infected with smallpox and scarlet fever, it was quarantined at Point Ormond. Three men died at the quarantine station in May and were buried on the clifftop. Their remains were reinterred in St Kilda Cemetery in 1898.

Throughout the 19th century small private cemeteries were established on some homestead properties in addition to hundreds of lone graves across Victoria. It became apparent that a new cemetery for the growing population of Melbourne was required. The first official public burial ground, the Old Melbourne Cemetery, was opened in 1837 on the site currently occupied by the Queen Victoria Market.

## Key terms

The table below defines some useful terminology related to the Victorian cemetery sector.

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| --- | --- |
| Term | Definition |
| Perpetuity | In Victoria, bodily remains are interred in public cemeteries forever or ‘in perpetuity’. |
| Limited tenure | In Victoria, cremated remains can be interred in public cemeteries for limited tenure (a term of 25 years) or in perpetuity (forever). |
| Place of interment | A place of interment is a location where bodily or cremated remains are placed. Examples include a plot or grave, mausoleum crypt or cremation niche. Some places of interment can hold more than one set of remains (e.g. a double crypt). |
| Right of interment | A right of interment relates to a specific place of interment in a public cemetery.  A right of interment is purchased and allows the holder to determine who can be interred in the place of interment and the type of memorialisation (if any) to be established at the place of interment (subject to any cemetery trust memorialisation policies or specifications).  There is a common misconception that the purchaser of a right of interment buys the land associated with a place of interment. However, this is not correct as all public cemeteries in Victoria are situated on Crown land. |
| Right of interment holder | The right of interment holder is recorded by the cemetery trust and has the right to determine who can be interred in the place of interment and the type of memorialisation (if any) to be established at the place of interment (subject to any cemetery trust memorialisation policies or specifications). There may be more than one right of interment holder for a place of interment. |
| Exhumation | Exhumation is the removal of human remains from a place of interment. An exhumation licence is required to move human remains (other than cremated human remains or body parts) from a place of interment. |
| Lift and re-position | A lift and re-position procedure enables a place of interment to be reused for additional burials. |
| Perpetual maintenance | Cemetery trusts have an obligation to maintain the cemeteries for which they are responsible in perpetuity. Ensuring sufficient funds are reserved to meet this obligation is a key consideration for cemetery trusts. |

# Theme 1: Legislative frameworks

## The cemetery trust entity

A cemetery trust is a:

* body corporate established under the Act (a body corporate is a separate legal entity that lives on in perpetuity, in the same way a company does, has capacity to sue and be sued and can buy and sell property)
* ‘public entity’ and therefore subject to a range of legislative and compliance requirements under the *Public Administration Act 2004* and other Victorian legislation, which is designed to ensure appropriate governance and accountability.

Cemetery trusts are bodies created by legislation that are separate legal entities from government and are established to deliver services to the community on behalf of government. Cemetery trusts are created by statute, but the roles and responsibilities of trust members are often similar to the duties imposed on directors under the *Corporations Act 2001*.

Cemetery trust members also have several additional duties and obligations that require them to ensure that government policies and objectives as they relate to the sector are achieved.

The objectives of the Act are to ensure that:

* human remains are treated with dignity and respect
* all Victorians have access to cemetery and crematoria services
* cemetery trusts operate effectively and efﬁciently.

## Legislative functions of a cemetery trust

The function of a Class A cemetery trust is to steer the cemetery trust, which includes:

* a strategic role in setting the overall operational direction of the cemetery trust by setting policies, goals, strategies and performance targets for the organisation to meet both government and community expectations
* a stewardship role in ensuring that the cemetery trust’s activities reﬂect public sector values and employment principles, and that the cemetery trust has arrangements in place to meet its statutory obligations.

Trust members collectively share the ultimate responsibility for the trust’s success. Individually, trust members have a responsibility to ensure the trust is undertaking its responsibilities as set out in the trust functions.

Section 12A of the Act sets out the functions of a Class A cemetery trust which are:

1. to properly and efficiently manage and maintain each public cemetery for which it is responsible;
2. to develop, in accordance with the Act, annual plans and strategic plans for the operation of the trust and to monitor compliance with those plans;
3. to develop annual business plans, strategies and budgets to ensure the efficient and accountable provision of services under the Act and the long term viability of the cemetery trust;
4. to establish and maintain effective systems to ensure that—
   1. the services provided by the cemetery trust meet the needs of the communities which it serves; and
   2. the views of those communities are taken into account;
5. to oversee the organisational structure of the cemetery trust;
6. to employ a chief executive officer (by whatever title called) for the effective operation and management of the cemetery trust and each public cemetery for which it is responsible;
7. to monitor the performance of the chief executive officer;
8. to ensure there are systems in place to enable effective and accountable risk management, financial management and records management of the cemetery trust;
9. to provide leadership, assistance and advice as requested to listed Class B cemetery trusts;
10. to establish committees in accordance with the Act and ensure those committees operate effectively;
11. to ensure the Secretary is informed as soon as practicable of—
    1. any significant issues of public concern in relation to the cemetery trust, cemetery or crematoria services provided by that cemetery trust or the public cemeteries for which that cemetery trust is responsible; or
    2. any significant risks that affect, or may affect, the cemetery trust or cemetery or crematoria services provided by that cemetery trust or the public cemeteries for which that cemetery trust is responsible;
12. to develop or adopt a code of conduct for members of the cemetery trust and for staff of the trust;
13. to ensure members of the cemetery trust receive adequate training to enable them to meet their obligations as members of the cemetery trust;
14. to carry out any other function conferred on a Class A cemetery trust by or under the Act or any other Act.

## Cemetery trust governance

The legislative functions of a cemetery trust are consistent with general governance principles that any governing board undertakes and have both compliance and performance outcomes.

Class A cemetery trusts have the resources and capacity to appoint a professional workforce to carry out the operational and legal requirements of running a public cemetery within a framework of policies and strategic guidelines set by the trust.

The trust both controls and supports its professional workforce to achieve high levels of compliance and performance. The trust needs to have appropriate systems in place to ensure that its officers are managing the public cemeteries under its control in accordance with legislative responsibilities.

The following is an adaptation of a framework for company boards (Figure 1). It outlines the responsibilities facing trusts with respect to compliance and performance functions. It illustrates the balance between present and past focus on implementation and future focus on strategy to perform internally and externally focused roles. In addition to the legislative environment in which the private sector operates, cemetery trusts have a speciﬁc legislative authorising environment that trust members should be aware of.

Figure 1: Compliance and performance responsibilities

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|  | **Compliance** | **Performance** |
| **Outward looking (external)** | Provide accountability   * Establish systems to ensure services meet the needs of community * Safeguard risk management, ﬁnancial management and records management systems * Provide leadership advice * Ensure the trust complies with its legislative responsibilities   Approve and work with and through the CEO | Strategy formulation   * Develop annual plans and strategic plans * Develop annual business plans, strategies and budgets * Advise the department of significant problems or issues relating to performance |
| **Inward looking (internal)** | Monitoring and supervising   * Manage and maintain cemetery * Oversee organisational structure * Establish committees | Policymaking   * Develop a code of conduct * Ensure adequate training for staff * Work closely with key stakeholders |
|  | **← Past and present oriented** | **Future oriented →** |

## The regulatory environment

Cemetery trusts operate in a unique environment, with legislation and regulations creating compliance and operating requirements (see Figure 2).

Unlike other public community services, such as health or childcare, almost all cemeteries in Victoria are publicly owned and operated. The very small portion that are not publicly owned are those that were established by religious denominations on private land and indigenous burial grounds managed by Aboriginal groups.

Trust members need to be fully versed in the legislative and regulatory requirements to effectively manage the trust. This includes:

* a trust’s purpose as set out in the objectives and functions of the Act
* powers, duties and responsibilities as speciﬁed in the Act and other relevant legislation (see p. 17 for list of relevant legislation)
* policy and other requirements established by government.

Figure 2: Cemetery sector regulatory environment

## Significant reforms to the Cemeteries and Crematoria Act 2003

The Act replaced the *Cemeteries Act 1958* and commenced operation on 1 July 2005. The Act is available on the [Victorian Legislation website](https://www.legislation.vic.gov.au/in-force/acts/cemeteries-and-crematoria-act-2003) <https://www.legislation.vic.gov.au/in-force/acts/cemeteries-and-crematoria-act-2003>.

Several signiﬁcant reforms to the Act were implemented in March 2010 following the release of two major reports:

* State Services Authority’s Review of cemetery trusts ﬁnal report – June 2007
* Victorian Auditor-General’s Ofﬁce’s Review of major public cemeteries – July 2006

The State Services Authority’s ﬁnal report, which resulted from a review of the sector in 2007, found that the Victorian cemetery sector faced sustainability risks under the existing legislative and operational arrangements, and recommended eight actions to strengthen the viability and sustainability of the cemetery sector to ensure it can continue to meet the needs of Victorians. The recommended actions were designed to:

* ensure that all Victorians have access to high quality cemetery services that are provided with dignity and respect, both now and into the future
* provide for local communities and volunteers to have a say in shaping the character of local cemetery services and to have access to appropriate support to meet regulatory and administrative compliance requirements
* establish governance, financial and operational systems, based on a strong legislative framework and clear policy objectives, which support long term sector sustainability.

The *Cemeteries and Crematoria Amendment Act 2009* made amendments to the Act to:

* improve the governance and accountability of cemetery trusts, focusing especially on the large entities that report to parliament under the *Financial Management Act 1994*
* introduce Class A and Class B cemetery trusts
* introduce the annual cemetery levy payable by Class A cemetery trusts.

### What key sections of the Act should I know?

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| Part 2 | Cemeteries and cemetery trusts |
| 6A | Constitution and membership of Class A cemetery trusts. Not less than six and not more than nine members appointed by the Governor in Council on the recommendation of the Minister, ensuring that any appointment contributes to the cemetery trust collectively having the skills and expertise required to perform its functions. |
| 10 | Appointment of an administrator. The Governor in Council on the recommendation of the Minister may appoint an administrator to manage a public cemetery. |
| 12A | Functions of a Class A cemetery trust. |
| 13 | General powers of cemetery trusts. |
| 14 | Powers in respect of more than one cemetery. A cemetery trust responsible for the management of more than one cemetery may manage all the cemeteries as if they were one cemetery. |
| 15 | Power to delegate. Trusts may delegate certain powers to trust members and/or employees. |
| 16 | Immunity of members of a cemetery trust. In exercising a power or carrying out a function under the Act, the trust member is not personally liable for any act or omission done in good faith, and the liability attaches to the cemetery trust instead. |

| Part 2A | Additional requirements for Class A cemetery trusts |
| --- | --- |
| 18B | Establishment and functions of governance committees. Class A cemetery trusts must establish a ﬁnance committee and an audit and risk committee and any other governance committee as it determines. |
| 18D–G | A community advisory committee must be appointed. Each cemetery trust must include in its report of operations a report on the activities of its community advisory committees. |
| 18H–I | Annual meeting. A Class A cemetery trust must hold an annual meeting before 30 December in each year that is open to the public. The meeting must include a report on operations, annual report, accounts of the trust and activities of the community advisory committee. A notice of the annual meeting must be published in a newspaper. |
| 18J | Obligation for Class A cemetery trusts to perform a leadership role for Class B cemetery trusts. |
| 18L | CEO. Class A cemetery trusts must employ a CEO on terms and conditions determined by the cemetery trust subject to the approval of the terms and conditions by the Secretary. |
| 18M | Functions of the CEO. |
| 18N | Annual plans. These must be prepared and specify objectives, priorities, KPIs and other matters consistent with the strategic plan and submitted to the Secretary for approval before 30 September each year. |
| 18O | Strategic plans. These must be prepared for the management and operation of the cemetery trust and submitted to the Secretary for approval. |
| 18Q | Payment of levy. Class A cemetery trusts must pay an annual levy of three per cent (or such other amount that is ﬁxed) on its gross earnings as reported in the annual ﬁnancial statements for the previous year. |

| Part 3 | Management of public cemeteries |
| --- | --- |
| 25 | Model rules. These apply to all public cemeteries unless a trust makes its own rules that are approved and published. See Schedule 2 of the Cemeteries and Crematoria Regulations 2015. |
| 26–27 | Power to make cemetery trust rules. Trusts may make rules to assist in the management of the cemetery. Rules must be approved by the Governor in Council and published in the Government Gazette. |
| 30 | A cemetery trust may purchase or acquire land for a cemetery. Ministerial approval is required. The Minister must be satisﬁed that it is necessary or desirable that the land be purchased or acquired for the purposes of the cemetery and may direct the trust to use its own funds. |
| 37 | Power of trusts to grant lease of cemetery land for any purpose approved by the Minister. |
| 39–42 | Power to ﬁx fees and charges for services. Trusts may set fees and charges and must submit them to the Secretary for approval. Trusts must have regard to the costs of operating and managing the cemetery, the fees and charges guidelines and the need to provide for the maintenance of the cemetery in perpetuity. Class A trusts must consult with stakeholders before setting new fee schedules. The Secretary may approve or reject a fee or fee schedule. Approved fees must be published in the Government Gazette and on the internet. |
| 43 | Fees and charges are automatically increased by CPI on 1 July each year. |
| 44 | Waiver or reduction of fees or charges. A cemetery trust must not waive or reduce any fees or charges except on the grounds of extreme hardship or other special circumstances. |
| 45 | Investment powers. Subject to the direction of the Minister, a trust may invest its money in any manner it sees ﬁt. |
| 46 | Borrowing powers. A cemetery trust may borrow money to enable it to perform its functions and exercise its powers under the Act, provided it has approval of the Treasurer. |
| 49 | Cemetery trusts must keep accounts and records of their ﬁnancial affairs. |
| 52–52A | Report to Secretary on operations and accounts. A cemetery trust must submit a report to the Secretary every year that includes particulars of accounts and records kept by the trust under s. 49 and operations of the trust by 1 September. |

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| Part 4 | Cemetery records |
| 59–60 | Cemetery trusts must keep records and make them available to members of the public. |

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| Part 6 | Rights of interment in a public cemetery |
| 74 | If a trusts offers rights of interment for cremated remains only, it must offer perpetual tenure and may also, at the trust’s discretion, offer limited tenure for a period of 25 years. |
| 75–87 | Rights of interment generally and transfer. |
| 88–90 | Lift and re-position procedure. |
| 91–94 | Cancellation and discontinuance of a right of interment. |

| Part 7 | Memorials, places of interment and buildings |
| --- | --- |
| 100 | Cemetery trusts may remove memorials or places of interment. |
| 104 | The duty to maintain a memorial or place of interment or buildings for ceremonies is the responsibility of the right of interment holder. It must be maintained in a safe and proper condition. |
| 106 | Powers of a cemetery trust regarding memorials and places of interment. Steps a cemetery trust may take if it believes a memorial or place of interment is not in a safe and proper condition. |
| 108 | Recovery of costs. A trust may recover the costs and expenses of repairing a memorial or place of interment from the right of interment holder or person responsible. |

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| Part 8 | Interment of bodily remains |
| 113 | Bodily remains interred in a public cemetery are interred for perpetuity. |

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| Part 9 | Cremation |
| 128 | Interment of cremated human remains may be for perpetuity or for a limited tenure not exceeding 25 years. |

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| Part 10 | Interment and cremation of deceased poor persons |
| 143 | A Magistrate’s Court or coroner may make an order requiring a cemetery trust to either cremate or inter the remains of a poor person at no cost. |

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| Part 11 | Other disposition of human remains |
| 146 | The Secretary’s prior approval in writing is required to dispose of bodily remains by a method other than interment or cremation. |

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| Part 12 | Exhumation and removal |
| 155 | It is an offence to exhume or remove human remains from any place of interment except in accordance with the Act. |
| 156–157 | A person may apply to the Secretary for an exhumation licence to exhume or remove human remains from any place of interment. The Secretary may grant or refuse to grant an exhumation licence. |

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| Part 14 | General |
| 179 | Review by Victorian Civil and Administrative Tribunal (VCAT). A right of interment holder may apply to VCAT for a review of the cemetery trust’s decision to either grant or refuse an approval to establish or alter a memorial or place of interment. An application for review must be made within 28 days after the decision or, if under VCAT and the person requests it, the day the statement of reasons is given. |

## Cemeteries and Crematoria Regulations 2015

The Cemeteries and Crematoria Regulations 2015 (the Regulations) came into operation in June 2015 and are designed to:

* regulate public cemeteries and crematoria
* regulate the activities of cemetery trusts
* meet community expectations in relation to the interment, cremation and memorialisation of deceased persons.

The Regulations are available on the [Victorian Legislation website](https://www.legislation.vic.gov.au/in-force/statutory-rules/cemeteries-and-crematoria-regulations-2015) <https://www.legislation.vic.gov.au/in-force/statutory-rules/cemeteries-and-crematoria-regulations-2015>.

### Frequently used provisions of the Regulations

| Section | Regulation |
| --- | --- |
| 6–15 | Prescribed information that must be kept by a cemetery trust. |
| 23 | Requirements for the enclosure of bodily remains and body parts being brought into a public cemetery and transported within a public cemetery. |
| 24 | Depth of burial requirements. |
| 26 | Requirements for the enclosure of bodily remains and body parts being brought into a public cemetery and transported within a public cemetery where cremation is to take place. |
| 32 | Standards for the construction of mausolea. |
| 35–49 | Behaviour and activities permitted in public cemeteries. |

## Other legislation

Other Victorian legislation relevant to cemetery trusts includes (but is not limited to) the following.

* *Aboriginal Heritage Act 2006*
* *Audit Act 1994*
* *Australian Consumer Law and Fair Trading Act 2012*
* *Births, Deaths and Marriages Registration Act 1996*
* *Building Act 1993*
* *Catchment and Land Protection Act 1994*
* *Charter of Human Rights and Responsibilities Act 2006*
* *Competition and Consumer Act 2010*
* *Coroners Act 2008*
* *Crown Land (Reserves) Act 1978*
* *Equal Opportunity Act 2010*
* *Fences Act 1968*
* *Financial Management Act 1994*
* *Flora and Fauna Guarantee Act 1988*
* *Freedom of Information Act 1982*
* *Funerals Act 2006*
* *Goods Act 1958*
* *Health Records Act 2001*
* *Heritage Act 2001*
* *Land Act 1958*
* *Occupational Health and Safety Act 2004* and Occupational Health and Safety Regulations 2017
* *Ombudsman Act 1973*
* *Privacy and Data Protection Act 2014*
* *Public Administration Act 2004*
* *Planning and Environment Act 1987*
* *Public Interest Disclosures Act 2012*
* *Public Health and Wellbeing Act 2008*
* *Public Records Act 1973*
* *Racial and Religious Tolerance Act 2001*
* *Road Safety Act 1986*
* *Victorian Civil and Administrative Tribunal Act 1998*
* *Victorian Managed Insurance Authority Act 1996*
* *Wildlife Act 1975*

Relevant Commonwealth legislation includes (but is not limited to) the *Fair Work Act 2009*, *Competition and Consumer Act 2010* and taxation legislation.

## Core reporting obligations for Class A cemetery trusts

Trust reporting obligations under the Act include the following:

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| **Financial management** | * Accounts and record keeping (ss. 49 and 59 of the Act). * Cemetery trusts must submit a report in respect of the exercise of its powers and functions under the Act each year that must contain the particulars of the accounts and records and particulars relating to the operation of the cemetery, which includes activities of its community advisory committees (ss. 52 and 52A). * The report of operations, along with the ﬁnancial position of the trust, is to be submitted to the Minister for Health for tabling/receipting in Parliament. As a result, Class A trusts’ reporting obligations are also subject to the requirements under the Financial Management Act and accompanying ﬁnancial directions. |
| **Planning** | * A Class A cemetery trust must prepare an annual plan for each ﬁnancial year and give a copy to the Secretary on or before 30 September each year for the Secretary’s approval (s. 18N). * A Class A cemetery trust must prepare a strategic plan and submit that strategic plan to the Secretary for approval. * Trusts must ensure their approved strategic plan and annual plan are available to members of the public upon request (ss.18N(5) and 18O(5)) and published on the internet (s. 18P). |
| **Operations** | * A Class A cemetery trust must hold an annual meeting before 30 December in each calendar year, which must be open to the public and must report on the operation of the cemetery (s. 18H). As Class A cemetery trusts’ annual reports need to be tabled in Parliament, trusts should be mindful that their AGM should not be scheduled before their report has been tabled/receipted in Parliament because this is considered to be a discourtesy to the government of the day. * Trusts must ensure the Secretary of the department is informed, as soon as practicable, of any signiﬁcant issues of public concern provided by that cemetery trust for which that trust is responsible or any signiﬁcant risks that affect or may affect the trust or services provided by that trust for which that trust is responsible (s. 12A). * Any personal injury must be promptly reported to WorkSafe, the relevant WorkCover authority or, where appropriate, the Victorian Managed Insurance Authority (VMIA), such as public liability. * There is a general obligation for any person who has reasonable grounds to believe that a reportable or reviewable death has not been reported to report it without delay to a coroner or the ofﬁcer in charge of a police station (*Coroners Act 2008*). |

## Administrative law, natural justice and procedural fairness

As a statutory body, the principles of administrative law apply to cemetery trusts and their decision-making processes. The common law principles of natural justice consist of two fundamental rules:

* the hearing rule, which requires a decision-maker to hear a person before making a decision affecting that person’s rights or interests
* the rule against bias, which requires that such a person be afforded a fair and unbiased hearing before a decision is made and provides for disqualiﬁcation of the decision-maker in circumstances of actual or apprehended bias.

If the rules of procedural fairness are not complied with, an aggrieved person will (usually) be able to seek judicial review of the decision. For the cemetery sector, aggrieved persons are also likely to escalate their grievances to their local Member of Parliament or the Minister for Health. Ultimately a trust is the ﬁnal arbiter (before VCAT and the courts) and can review decisions made by the organisation.

## Trust members and personal liability

In carrying out a function or power under the Act, a member of a cemetery trust is not personally liable for anything they do or omit to do in good faith (s. 16). In such instances, liabilities that would result from the actions of individual trust members attach instead to the cemetery trust.

This does not mean trust members have diminished responsibility for ensuring their workplace is safe. Under occupational health and safety legislation, every individual involved in the workplace has a responsibility to prevent injury or ill health as far as is reasonably practicable.

## Insurance coverage

As the insurer for the State of Victoria, VMIA provides insurance cover to all public cemetery trusts and cemetery trust members. The premium for the insurance program is funded by the department and it provides cover for property (including monuments), public and product liability, professional indemnity, directors’ and officers’ liability and group personal accident.

The directors’ and officers’ liability coverage is for $20 million in respect of any one claim and in the annual aggregate inclusive of legal costs and expenses against third-party claims for wrongful acts. The cover is for civil or criminal claims made against a cemetery trust’s members and officers, including employment related matters.

The group personal accident insurance policy provides coverage for trust members and volunteers for loss of life, or permanent or temporary bodily injury because of an accident.

Detailed information about insurance coverage for cemetery trusts is available on the [VMIA website](https://www.vmia.vic.gov.au/insurance/policies-and-cover/cemetery-trusts) <https://www.vmia.vic.gov.au/insurance/policies-and-cover/cemetery-trusts>.

# Theme 2: Class A trust member responsibilities

Trust members perform an important role in creating and maintaining the right culture and providing leadership for the organisation. To promote a culture of excellence, trust members must strive to continually update their competencies and capabilities while developing a deeper understanding of the legislative requirements that deﬁne the authorising environment in which trusts operate.

## Duties of a trust member

Trust members operate in a complex and rapidly changing environment. They have obligations and duties under:

* the Act, the Regulations and the Public Administration Act, and all other relevant legislation
* common law
* administrative law principles of natural justice and procedural fairness
* the model rules of the organisation
* guidelines issued or endorsed by the department.

A cemetery trust is its own legal entity and in this sense the responsibilities of a cemetery trust member are similar to those of a director of a company. The Corporations Act and common law impose duties on directors and ofﬁcers of all companies regardless of whether they are not-for-proﬁt or for-proﬁt organisations.

The duty of care and due diligence requirement is subject to the business judgement rule. A director or ofﬁcer will be taken to have met duty of care if they make a business judgement (a decision to take or not to take action in respect of a matter relevant to the business operations of a corporation) and the judgement is made in good faith for a proper purpose and that they:

* do not have a material personal interest in the subject matter of the judgement
* inform themselves about the subject matter of the judgement to the extent they reasonably believe it to be appropriate
* rationally believe that the judgement is in the best interests of the corporation.

(These requirements are similar to the provisions outlined in s. 16 of the Act.)

Trust members must also:

* exercise powers and discharge his or her duties in good faith and honestly, in the best interests of the entity, and for a proper purpose (s. 181 Corporations Act: duty to act in good faith and for a proper purpose)
* not use their position to gain an advantage for themselves or someone else or cause detriment to the entity (s. 182 Corporations Act: duty not to improperly use position)
* not use information that has been gained as a consequence of that person being a director improperly to gain an advantage for themselves or someone else or to cause a detriment to the corporation (s. 183 Corporations Act)
* prevent insolvent trading (s. 588G Corporations Act) and ensure the entity keeps proper accounts and meets all compliance and reporting requirements
* comply with liability provisions under various state and federal statutes including occupational health and safety and environmental provisions
* avoid conﬂicts of interest and not allow personal interests to conﬂict with the interests of the entity by disclosing any material personal interest in a transaction.

## Stakeholder relationships

Cemetery trusts are unique structures with multiple stakeholders having varying degrees of inﬂuence and control over both the strategic and operational management and direction of the business.

A key responsibility of trust members is to identify and effectively manage stakeholder relationships. The Minister for Health pays particular and close attention to the management of complaints and stakeholder relationships within the cemetery trust sector.

Trust members must ensure that the cemeteries they are responsible for have robust stakeholder engagement and complaints management systems.

Figure 3: Key government stakeholders

**Parliamentary Secretary**

## Accountability to stakeholders and the community

From a broad perspective a stakeholder is any person who perceives themselves to be affected by the activities of an organisation.

When trusts make decisions, they should consider the interests of key stakeholders. Stakeholder groups include:

* regulators and government
* employees and unions
* customers and members of grieving families
* suppliers (funeral directors, stonemasons)
* local communities (in relation to maintenance and meeting cultural and religious needs)
* environmental groups.

Managing these stakeholders is critical to a trust’s good reputation. Trusts cannot afford to ignore their concerns.

## Stakeholder engagement

A trust’s involvement with key stakeholder groups may be limited to the chairperson, or all members may become involved in engagement activities and communication. Any engagement by trust members with key stakeholders should be reported to the trust.

A proactive strategy is to develop a stakeholder engagement plan. This enhances the effectiveness of the trust’s understanding and oversight of key stakeholders. The plan could include:

* establishing policy positions (such as how to deal with various community issues/disputes)
* monitoring community concerns and sensitivities and developing actions to redress
* regular communications with all stakeholders through appropriate means (such as addressing meetings, press releases, online communication)
* keeping up to date with government and association bulletins/initiatives/guidelines/consultations in relation to the sector.

Note: Victorian Government consultations can be accessed via the Engage Victoria website <https://engage.vic.gov.au>.

## Complaints management

No trust may disregard a complaint. Complaints may arise from different stakeholders, and it is important that each point of view is acknowledged and discussed. Intractable complaints should be escalated to the trust by the CEO and the trust must make every attempt to resolve complaints and concerns raised.

Complaints management guidance is available on the [Victorian Ombudsman website](https://www.ombudsman.vic.gov.au/learn-from-us/practice-guides/) <https://www.ombudsman.vic.gov.au/learn-from-us/practice-guides>.

Information about dispute settlement is available on the [Dispute Settlement Centre of Victoria website](http://www.disputes.vic.gov.au) <www.disputes.vic.gov.au>.

Cemetery trusts need to consider all complaints made, whether internal between trust members, or from external stakeholders. Where complaints relate to trust policies or decisions, these must be reviewed, giving consideration to procedural fairness.

Any concerns with the decisions of a cemetery trust should be discussed initially between the complainant and representatives of the trust, and an attempt should be made to resolve the matter. Regardless of the outcome of these discussions, the trust should provide the complainant with a written response to their concerns.

The policies and decision making of a trust cannot be arbitrary and must be based upon good governance and sound administration principles.

Cemetery trusts need to ensure they have adequate complaints management procedures so they function as a responsible public body. An effective complaints management policy should help the trust:

* learn from their experience of complaints management
* review the way they do business
* respond to evolving consumer requirements and changes in environments
* ensure an appropriate complaint escalation process is in place
* ensure an appropriate person is responsible for handling complaints.

An effective trust will ensure there is a process in place within the organisation to log all complaints received. Trusts should monitor the level and nature of complaints received. Particular attention should be paid to persistent complaints or complaints of a particularly sensitive nature (for example, areas for children within a cemetery).

The review of complaints received should be a regular agenda item at trust meetings. The trust should ensure that trends are identiﬁed and reported. Trust members should satisfy themselves that complaints are not indicative of a more systemic problem that requires further investigation.

## Changing community expectations

Together with changing population demographics, a number of observable trends will affect services offered by cemetery trusts into the future. For example:

* The ‘greening’ of our society and greater understanding of environmental issues may over time create an environment where the demand for natural burials will increase.
* As infrastructure ages, trusts may be required to reprioritise their maintenance programs to meet these resource constraints.
* The increasing focus on access for people with disabilities, risk management and occupational health and safety may impact on resource allocation and subsequent maintenance costs.
* Changing technology and its application is likely to impact on all aspects of cemetery operations and service provision.
* The concept underpinning the current legal requirement that burial interments must be in perpetuity is being challenged in many jurisdictions as land resources become scarce.

Cemetery trusts need to adapt to this changing environment by developing new approaches to deliver their services, adopting new technologies and actively engaging stakeholders to inﬂuence and shape the authorising environment in which they operate.

Section 18D of the Act states that Class A trusts are required to have a community advisory committee. This committee can provide Class A trusts with a direct link to the community as well as provide an excellent forum to solicit feedback on sector-speciﬁc issues and policy development.

## Strategic planning

The department has prepared [*Strategic and annual plan guidelines for Class A cemetery trusts*](https://www.health.vic.gov.au/cemeteries-and-crematoria/class-a-cemetery-trust-governance) to help trusts develop strategic plans and identify areas of strategic focus upon which to concentrate <https://www.health.vic.gov.au/cemeteries-and-crematoria/class-a-cemetery-trust-governance>.

The Act requires Class A trusts to develop a comprehensive three-year strategic plan detailing the management and operational strategic directions of the trust. The strategic plan must address:

* an overview of the organisation’s corporate proﬁle and operating environment
* information about the organisation’s mission, vision, values, priorities and key organisational policies
* an outline of the organisation’s strategic priorities.

The Act also requires Class A trusts to develop an annual plan each year. The annual plan is a detailed action plan for the current ﬁnancial year and should be clearly linked to the cemetery trust’s strategic plan. The annual plan should include actions and strategies to achieve the cemetery trust’s priorities during the relevant year.

The annual plan must include:

* a summary of the organisation’s performance against its plan for the previous year
* information about the organisation’s mission, vision, values, priorities and key organisational policies
* an outline of the organisation’s ‘corporate’ proﬁle
* a summary of strategic priorities and how they will be addressed
* a discussion of key performance indicators (see pp. 28 and 30 for more information)
* any miscellaneous information relevant to the trust’s annual planning process.

Planning is key to setting governance foundations and leading the direction of the trust. Delegating this role to the CEO and “rubber stamping” is inconsistent with trust members’ responsibilities.

## Risk management

Risk management is a primary responsibility of a trust and best practice in this area focuses on culture rather than compliance. Trust members play a pivotal role in establishing the right culture through leadership, behaviour and their decision-making process. There is a difference between being risk aware and risk averse. While all trust members should make efforts to be risk aware, they should also be cognisant of the fact that being too risk averse can have a negative impact on the organisation.

The Victorian Government Risk Management Framework promotes best practice risk management and includes mandatory requirements for the public sector including Class A cemetery trusts. The VMIA has developed tools to support agencies to meet their attestation requirements. VMIA’s Risk Maturity Benchmark is an online risk maturity self-assessment service which is available for free. It enables trust members to review, understand and improve their internal risk management practices on an annual basis.

The VMIA also provides free online risk training to all public sector agencies. The training provides an opportunity to work with other public sector board members to develop risk management capabilities. More information is available on the [VMIA website](https://www.vmia.vic.gov.au/training) <https://www.vmia.vic.gov.au/training>.

### Regular review to determine potential risks

Cemetery trusts have an obligation to regularly review all aspects of cemetery operations to:

* identify potential risks
* take action to remove or diminish potential threats, harm and loss
* monitor risk controls
* ensure a culture of risk management is in place.

The trust should encourage and oversee initiatives to:

* articulate a clear risk management policy that deﬁnes the organisation’s expectations and internal accountabilities for managing risk
* position risk management as the responsibility of each manager and employee as they go about their duties
* establish a robust approach to risk management, providing a framework for
  + identifying the risks (in the various categories) related to the organisation’s objectives, any new risks as they emerge and changes in previously identiﬁed risks
  + measuring potential impacts
  + determine how likely it is that the risk will eventuate and what the likely consequences will be for the organisation both internally and externally (determine if the level of risk is acceptable by using a scale of high, medium, and low)
  + deciding what actions are needed to deal with the risks in a proactive and cost-effective way (determining how the likelihood or consequence could be reduced and what the trust would do if the risk were to eventuate)
  + identifying controls to ensure the actions are carried out as planned
  + ensuring systems exist to facilitate reporting on risk exposures and mitigation strategies
  + monitoring the process.

# Theme 3: Performance management

An essential part of the strategic management process is evaluating the performance of the organisation, management and the trust members themselves. Performance evaluation enables the trust to assess performance against the goals and objectives identiﬁed in the strategic plan.

Performance evaluation provides a framework for trust members to fulﬁl their responsibilities and ensure the organisation is working towards achieving its long-term objectives and goals.

## Performance management framework

Organisations should continually review their performance. Set out below is an example framework of how a cemetery trust might review the organisation as a whole, the key professional workforce and the trust members themselves. The tools trust members could use and key questions trust members could ask are also outlined.

Figure 4: Performance management framework

**How**

**Who**

## Performance of the organisation

Trust members should aim to leave the trust in better shape than when they joined the organisation by considering the following:

* What does the trust need to measure to determine and understand the performance of the trust?
* Performance is not just ﬁnancial, it includes both internal and external non-ﬁnancial indicators, lead and lag indicators.
* Performance is also about people, the CEO, management and staff, and the trust itself.

### The balanced scorecard

The balanced scorecard provides a framework that enables trust members to determine what goals and measures need to be put in place to evaluate the trust’s performance. It ensures both ﬁnancial and non-ﬁnancial metrics are used to evaluate the performance from different stakeholder perspectives.

Questions trust members could ask include:

* How do we deﬁne success?
* What framework should we use to evaluate organisational performance?
* What is our role in this evaluation?
* What is indicative of ‘good’ performance?
* What behaviour are we settling for?

### Effective ﬁnancial governance

The keys to effective ﬁnancial governance include:

* a policy that guides the CEO in developing the budget or ﬁnancial plan
* a policy that establishes the basis for the organisation’s ﬁnancial wellbeing
* monitoring processes that provide the trust with sufﬁcient ﬁnancial information to be satisﬁed that the organisation’s ﬁnances are being appropriately managed towards the achievement of the strategic objectives.

### Setting the conditions for ﬁnancial management

The following conditions may be identiﬁed by the trust as those that may threaten ﬁnancial viability:

* Unauthorised debt
* Violation of generally accepted accounting practices or principles
* Expenditure of funds greater than those generated by revenues
* Misuse of reserves
* Failure to ensure all money is collected in a timely manner
* Untimely payment of staff
* Unauthorised sale or purchase of assets
* Signiﬁcant variances between budget and actuals with no clear explanation
* One person having complete authority over ﬁnancial transactions

Good ﬁnancial governance ensures the trust is assured of two key concerns:

* The overall ﬁnancial condition of the organisation is capable of meeting its long-term commitments (perpetual maintenance).
* The current ﬁnancial position is consistent with the requirements to meet short-term liquidity.

Questions a trust member could ask on the statement of ﬁnancial position:

* Do all the assets on the balance sheet exist?
* Are there any assets of the trust not shown?
* Are the assets reasonably valued? Are they undervalued/overvalued?
* Is there evidence that any asset might be impaired? Have they been tested for impairment?
* Have any bad debts been identiﬁed and written off?
* Are all the liabilities of the entity shown on the balance sheet?
* Are the liabilities accurately valued?
* What is the extent of the prepayment liabilities?
* What is the current cash position? Is there evidence to validate this position?

### Operating cash ﬂow warning signs

These include:

* negative cash ﬂows from operating activities that have not been budgeted
* payments to suppliers and employees higher than budgeted
* net operating cash ﬂows are lower than proﬁt after tax (normally higher because of depreciation of non-cash items).

No entity can sustain negative operating cash ﬂows or payments to suppliers being larger than receipts from customers over long periods of time without additional sources of funding.

## Financial key performance indicators

The department has developed financial key performance indicators (KPIs) in consultation with Class A cemetery trusts. Trusts are required to provide annual operational data from which the following six financial KPIs are calculated:

KPI 1 Operations income growth rate

KPI 2 Return on sales

KPI 3 Market share

KPI 4 Average maintenance costs per hectare

KPI 5 Interment of bodily remains market growth rate

KPI 6 Cremation services market growth rate

Financial KPIs and operational data are designed to provide an indicator of sector health and inform corporate planning. Results for the previous financial year are reported in the trust’s annual plan for the following financial year. There are also governance KPIs for Class A cemetery trusts (see p. 30).

## Employing a CEO

Class A cemetery trusts are responsible for employing a CEO for the effective operation and management of the cemetery trust and each public cemetery for which it is responsible.

Class A CEOs are employed in accordance with government policies and guidelines for public entity executives. More information is available on the [Victorian Public Sector Commission (VPSC) website](https://vpsc.vic.gov.au/executive-employment/victorian-public-entity-executive-employment) including a *Victorian public entity executive employment handbook* and *Standard contract for public entity executives* <https://vpsc.vic.gov.au/executive-employment/victorian-public-entity-executive-employment>.

Section 18L of the Act requires the CEO’s terms and conditions of appointment, including remuneration, to be approved by the Secretary of the department before a person is employed as a CEO. This approval process ensures the CEO is remunerated within the appropriate executive remuneration band in accordance with the following:

* Public Entity Executive Remuneration Policy
* Public Entity Executive Classification Framework
* Victorian Independent Remuneration Tribunal determinations

The executive remuneration band for a Class A trust’s CEO is determined by a work value assessment.

## CEO and performance management

Trust members are responsible for managing the performance of the CEO. Good practice encourages a framework to align CEO performance and review with organisational goals and objectives.

The CEO performance appraisal is an important trust responsibility. The appraisal provides:

* important feedback to the CEO about their performance including measuring the CEO’s performance in line with the organisation’s business plan and alignment to the balanced scorecard
* an increased understanding of the CEO’s concerns and views on the achievement of cemetery trust objectives
* a forum to build a healthy relationship between the trust and the CEO based on honesty
* an opportunity for the CEO to highlight professional development opportunities
* a forum to reinforce accountability, transparency and the responsibilities of the CEO
* an opportunity to identify and address early warning signs of possible difﬁculties
* an opportunity to discuss any future plans the CEO may have (such as retirement).

A useful tool to use is a 360-degree feedback survey, which incorporates the views of several groups (such as trust members, employees, customers, suppliers and other key stakeholders) who will all have a view on the CEO’s performance. This must be handled sensitively, and all comments treated conﬁdentially to uphold the integrity of the appraisal process.

Both quantitative and qualitative indicators could be included to assess the CEO’s leadership behaviour and performance goals.

The trust should provide the CEO with candid and constructive feedback. Depending on the size and scope of the organisation it may be appropriate for the feedback to be provided by two trust members, including the chairperson. The content of the feedback and the decision regarding who should provide the feedback should be discussed and agreed upon at a trust meeting ﬁrst. Once the CEO has had an opportunity to absorb the feedback, they should be provided with an opportunity to respond.

A succinct appraisal summary could include:

* top ﬁve strengths the CEO displays
* opportunities to enhance performance (learning and development)
* personal attributes the trust members see as important in the CEO.

Formal performance appraisals should be conducted in line with the organisation’s policies on performance management at least annually, with a formal discussion on progress at least every six months. The review should also be in accordance with the CEO’s contract of employment.

In thinking about the trust’s CEO, consider the following:

* Does the trust have complete conﬁdence in the CEO and senior management team?
* Is the role of the CEO in the organisation in meeting its regulatory requirements clear?
* Does the trust (especially the chair) actively support and mentor the CEO?
* Does the CEO encourage the development of talented people around them?
* Are the respective roles of the trust and CEO clearly delineated in writing?
* Does the CEO, through their attitude and behaviours, reinforce the appropriate ‘tone at the top’?
* Has the trust developed a CEO and management succession plan that is periodically reviewed?
* Is there a robust CEO appraisal process?
* Are concerns about the CEO’s performance discussed with the CEO and appropriately documented?

### Early warning signs

Warning signs – CEO performance

* The CEO gives too little or too much information to the trust.
* The CEO tells the trust what they want to hear, while destroying the morals and competence of the organisation.
* Trust members are restricted from easy contact with people at all levels of the organisation.
* The CEO plays ‘divide and rule’ with trust members.
* The CEO opposes a sensible whistle-blower policy.
* Key talent leaves the organisation and the CEO provides poor explanations.
* The CEO shows arrogance, knows best, is reluctant to seek advice from the trust or is resistant to advice.
* The CEO appears out of touch with industry development and is no longer respected by others in the industry.
* The CEO is no longer fully committed to the trust (or has too many outside distractions) or is too focused on internal issues and neglects external development.

## Trust performance

A trust should regularly review and assess its own performance and the performance of the individual trust members and committees to identify gaps in performance and to agree strategies for improving effectiveness. No group learns without feedback.

Class A trusts are expected to undertake a self-assessment process and independent board assessment as part of governance KPI requirements.

## Governance key performance indicators

The department has developed governance KPIs in consultation with Class A cemetery trusts. Trusts are required to provide an annual attestation signed by the trust chairperson declaring that the following KPIs have been met:

KPI 7 Board self-assessment (annual)

KPI 8 Independent board assessment (once every three years)

KPI 9 Risk management (including review of critical systems and policies)

### Board self-assessment

Class A trusts are expected to undertake a self-assessment process capturing the performance of individual trust members (including the chairperson) and the board as a whole. Performance should be measured against the trust’s functions and any specific goals set out in the annual planning process.

The self-assessment process must be conducted annually in accordance with governance KPI reporting.

In undertaking a review, the trust should consider:

* the objectives of the review (why are we doing it?)
* what mechanism will be used (survey, interviews, peer review, collective review, use of a corporate governance consultant?)
* who will participate (senior management, other stakeholders?)
* what will be done with the results (track progressive improvements?).

Areas the trust may like to consider when assessing its own performance could include:

|  |  |
| --- | --- |
| Trust role and accountabilities | Score (1-5) |
| The trust is focusing enough on long-term strategic issues |  |
| The trust has clear strategic plans |  |
| The trust’s level of delegation to management is appropriate |  |
| The trust is adequately monitoring organisational performance |  |
| Trust member roles are clearly deﬁned and understood |  |
| Risk management strategies and plans are effective |  |
| The trust communicates in a transparent and timely manner with its stakeholders, especially the Minister |  |

|  |  |
| --- | --- |
| Trust processes | Score (1-5) |
| Meetings are well organised and make effective use of time |  |
| Papers for trust meetings are timely and accurate |  |

|  |  |
| --- | --- |
| Committees | Score (1-5) |
| The trust committee structure works well |  |

|  |  |
| --- | --- |
| Culture | Score (1-5) |
| The trust operates effectively as a team |  |
| Relationships between the trust members and management are harmonious and productive |  |

|  |  |
| --- | --- |
| Capability and quality of contribution | Score (1-5) |
| The trust has the appropriate mix of skills and experience required to move the organisation effectively forward |  |
| Trust members listen and consider the views of others |  |

Assessment of the trust’s performance must relate to the trust’s functions and is separate to any assessment of general organisational performance.

The trust may even set KPIs for themselves (as distinct from formal KPIs set by the department) in the following areas:

* Functional – trust member attendance, completion of annual agenda cycle, performance review of CEO completed, accounts produced and submitted on time.
* Contributions – trust member performance on reading and questioning of trust issues, how committees perform.
* Speciﬁc tasks – actions the trust will initiate.
* Stakeholder satisfaction – actions to enhance speciﬁc stakeholders of the organisation.
* Group performance – quality of group decisions, dynamics, discussion.

The question ‘what else?’ has broad application when undertaking performance reviews:

* What else should we be doing for the community we are serving?
* What else should we be focusing on, worrying about or celebrating?
* What else should we consider as alternative sources of revenue or support?
* What else should we keep, start or stop doing as a team?
* What else should we be asking?

## Building an effective trust – what makes great trusts great?

Good governance needs to be built over time. The following are suggestions for how to build a successful and effective group at the top.

* Create a climate of trust and candour. Share important information with trust members in time for them to read and digest it. Encourage trust members to meet with key personnel and visit sites.
* Foster a culture of open dissent. Dissent is not the same as disloyalty. Ask silent trust members for their opinions and ask them to justify their views.
* Use a ﬂuid portfolio of roles. Ask trust members to develop alternative scenarios to evaluate strategic decisions and push them to challenge their own roles and assumptions. (Trusts may wish to consider allocating portfolios based on the key result areas identified in the strategic plan to different trust members in order to build skill and capacity.)
* Ensure individual accountability. Give trust members tasks that require them to inform the rest of the group about strategic and operational issues the organisation faces.
* Evaluate the trust’s performance. Ask trust members for their views and conﬁdence level in the integrity of the organisation, the quality of the discussions at the meetings, the credibility of the reports, the use of constructive professional conﬂict, the level of interpersonal cohesion and the degree of knowledge. Look at initiative, roles, participation in discussions and energy levels.

It is important to overall trust effectiveness that all trust members are sufﬁciently emotionally and behaviourally mature to be able to work effectively in a group. Different behavioural styles will need to be balanced to create an effective board.

# Resources

The following resources are available on the [department’s website](https://www.health.vic.gov.au/public-health/cemeteries-and-crematoria) at <https://www.health.vic.gov.au/public-health/cemeteries-and-crematoria>.

#### Guidelines and governance advice

* Manual for Victorian Class A Cemetery Trusts
* Guidelines for developing fees and charges for Class A cemetery trusts
* Class A cemetery trust community advisory committee guidelines
* Class A cemetery trust annual and strategic and plan guidelines
* Managing native vegetation in cemeteries
* Leasing and licensing of cemetery land
* Code of practice – sale and supply of memorialisation goods and services by cemetery trusts and other suppliers in Victorian public cemeteries
* Cemetery Sector Governance Support Unit newsletters

#### Appointment documents

* Your introduction to being a Victorian cemetery trust member
* Class A cemetery trust applicant guidelines
* Skills matrix template for Class A cemetery trusts
* Class A cemetery trust chairperson position description
* Class A cemetery trust member position description
* Class A cemetery trust declaration of private interests

#### Accounting policies

* Asset capitalisation threshold
* Change in asset capitalisation thresholds process
* Cost of inventory
* Cemetery land accounting policy
* Q&A: cemetery land accounting policy – implementation issues
* Methodology for the valuation of Victorian cemeteries for ﬁnancial reporting purposes
* Cemeteries Common Chart of Accounts – user manual
* Project Review – The Implementation of the Common Chart of Accounts for Cemeteries and Crematoria
* Develop and Carry Out Implementation Plans – Implementation of CCA Project
* Modelling the ﬁnancial impact of the application of AASB 102 inventories to cemetery land
* Accounting Treatment for Pre-paid Fees – Provision for Loss on Prepaid Fees – report on findings

#### Reports

* National Competition Policy Review of the Cemeteries Act 1958 and government response
* Costing study for cemeteries and crematoria
* Evaluation of the ﬁnancial viability of Victoria’s cemetery trusts and the development of fee models August 2002
* Victorian Auditor General Review of cemetery trusts – final report
* Victorian cremation industry viability – report
* Review of Class A cemetery trusts and government response

#### Additional resources

* [Department of Premier and Cabinet](https://www.vic.gov.au/guidelines-appointment-remuneration) <www.vic.gov.au/guidelines-appointment-remuneration>
  + Appointment and remuneration guidelines
  + Diversity on Victorian government board guidelines
* [Cemeteries and Crematoria Association of Victoria](http://www.ccav.org.au) <www.ccav.org.au>
* [Victorian Managed Insurance Authority](http://www.vmia.vic.gov.au) <www.vmia.vic.gov.au>
* [Institute of Community Directors](http://www.communitydirectors.com.au) <www.communitydirectors.com.au>
* [Victorian Public Service Commission](http://www.vpsc.vic.gov.au) <www.vpsc.vic.gov.au>
  + Code of conduct for directors of Victorian public entities
  + Public entity executive remuneration policy
  + Standard contract for public entity executives
  + Public entity executive handbook
* [Better Regulation Victoria](http://www.betterregulation.vic.gov.au) <www.betterregulation.vic.gov.au>
* [Office of the Victorian Information Commissioner](https://ovic.vic.gov.au/) <www.ovic.vic.gov.au>
* [Public Records Office Victoria](https://prov.vic.gov.au/recordkeeping-government/document-library/pros-0701-common-administrative-functions) <www.prov.vic.gov.au>