

Good afternoon.

I am writing to make a submission on behalf of the Office of Local Government, with respect to IPART's Draft Report – Interment costs and pricing in NSW.

OLG's primary concern relates to Recommendation 16 in the interim report:

That council cemetery operators report on the operating performance of their cemeteries in the information included on the Office of Local Government's Your Council website. Such information should include:

- The number of cemeteries operated by the council*
- The number of interments per annum*
- Remaining capacity of councils' cemeteries*
- Total operating costs and revenue for their cemeteries*
- Funds set aside for perpetual maintenance of the councils' cemeteries*
- Any relevant contextual information than impacts the costs of interment services.*

The Special purpose financial statements requirements outlined in box 9.1 of the draft report are noted, and it is acknowledged that councils must comply with these requirements for their declared business activities. It is also acknowledged that there is a need for greater consistency and transparency in the manner in which councils report their cemetery related business activities.

However, the main purpose of the Your Council website is to publish comparison data on a range of key indicators of council performance. As such, the focus of the data reported on the Your Council website, is it at a higher and less detailed level than that suggested in recommendation 16. Councils are responsible for a large range of activities and to require detailed, granular reporting of the type suggested in the interim report would result in the Your Council website becoming unwieldy and less user friendly. Therefore this recommendation is not supported.

Importantly, it appears that there is another, more appropriate mechanism already in place to enact reporting of the type recommended in the draft report. Under section 41 of the Cemeteries and Crematoria Act 2013 (CC Act):

- (1) The Cemeteries Agency may, by notice in writing to each cemetery operator concerned, require cemetery operators or cemetery operators of a class described in the notice to report to the Cemeteries Agency on the operators' performance in managing the cemeteries and on such other matters as the Cemeteries Agency considers appropriate.*
- (2) Any such requirement may specify:*
 - (a) the intervals at which operators must report to the Cemeteries Agency, and*
 - (b) the performance management criteria against which the performance of operators is to be assessed by the Cemeteries Agency.*

It is noted that section 41 of the CC Act does not appear to have been enacted by Cemeteries and Crematoria NSW (CCNSW) and that section of the CC Act is not referenced in IPART's draft report.

To accept recommendation 16 of the draft report would therefore presumably lead to the overriding an existing (albeit, inactive) reporting requirement. It is suggested that a more appropriate recommendation would be that CCNSW enact the existing reporting functions of section 41 of the CC Act to ensure appropriate reporting of cemetery and crematoria activity by councils.

