

# JLOSC ADOPTED RECOMMENDATIONS

## April 10, 2025

### **Finding #1**

The Delaware Cemetery Board was established to promulgate rules and regulations to administer the Distressed Cemetery Fund. The Distressed Cemetery Fund is available to assist owners or volunteers of cemeteries that meet the definition of a distressed cemetery and do not have the necessary funds to improve conditions.

### **Recommendation #1 – Continue.**

Continue the Delaware Cemetery Fund, subject to further recommendations that JLOSC adopts.

### **Finding #2**

The Delaware Cemetery Board's statute is short and gives broad authority to the Board to determine how funds should be dispersed from the Distressed Cemetery Fund. In 17 years since the enactment of the statute, the Board has not promulgated regulations. The Board relies instead on adopted guidelines posted on the DPH website to carry out the Board's duties. The guidelines are often vague and make determinations that should be codified to inform the public as to how the Board operates and the Board's process of distributing funds.

### **Recommendation #2 – Statute Revisions.**

JLOSC should consider sponsoring a bill to make technical corrections to the governing statute of the Delaware Cemetery Board, Chapter 79A, Title 29. Using this review as a guide, the bill should also revise sections covering topics such as:

- Update definitions.
- Include application process and requirements.
- Include which cemeteries qualify based on profit or active status.
- Include whether historical preference is required or desired.
- Include whether endowment or perpetual care funds are required of active cemeteries, and whether these funds exclude an inactive or active cemetery from being defined as distressed.
- Include whether burial records need to be maintained for active cemeteries.

JLOSC and DPH staff will work together to develop statutory revisions. JLOSC staff will engage stakeholders as appropriate.

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### **Finding #3**

The annual audit requirement should be adjusted to at least once per 5-year cycle to reflect audit risk, as the Fund currently has an annual allocation of \$100,000, averages 6 awards annually, and recent audit findings show DPH staff's commitment to addressing minor deficiencies.

### **Recommendation #3 – Modify Annual Audit Requirement.**

JLOSC should consider sponsoring a bill to modify the annual audit requirement to a frequency of at least once every 5 years.

JLOSC staff will work with DPH and Office of Auditor of Accounts staff to develop statutory revisions. JLOSC staff will engage stakeholders as necessary.

### **Finding #4**

The Delaware Cemetery Board consistently held public meetings and Board staff have maintained communication with JLOSC staff throughout the review. JLOSC staff do not believe that monitoring the Board beyond the JLOSC statute's required monitoring<sup>50</sup> is necessary. Additionally, staff do not recommend the Board submit progress reports to comply with any JLOSC adopted recommendations.

### **Recommendation #4 – Release from Review.**

Release the Delaware Cemetery Board from review upon enactment of legislation under Recommendations 2.

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<sup>50</sup> 29 Del. C. § 10219.