

Cemeteries and Crematoria NSW Compliance Plan

2025-2027

February 2025





Acknowledgement of Country

Cemeteries & Crematoria NSW acknowledges that it stands on Aboriginal land. We acknowledge the Traditional Custodians of the land, and we show our respect for Elders past, present and emerging through thoughtful and collaborative approaches to our work, seeking to demonstrate our ongoing commitment to providing places in which Aboriginal people are included socially, culturally and economically.

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Foreword

In the *Strategic Statement on Cemeteries and Crematoria in NSW* published in March 2024, the NSW Government acknowledged the challenges the State's cemeteries and crematoria face. Cemeteries & Crematoria NSW (CCNSW) is committed to working with operators to address these challenges.

Since 2014, CCNSW has matured as a regulator, enacting the framework set by our legislation. Our vision is that everyone in NSW has access to sustainable and affordable burial and cremation services that are respectful of culture and faith. These services should be provided in a consistent, transparent and accountable way.

The *Cemeteries and Crematoria Act 2013* and the *Cemeteries and Crematoria Regulation 2022*, which includes the recently commenced Interment Industry Scheme, aims to achieve this vision and mitigate risks for both consumers and industry. We value effective regulation to create a fair, sustainable and responsive industry, while understanding industry needs, supporting innovation and removing unnecessary burdens.

Recognising this is a time of change for many, particularly smaller operators, CCNSW has been helping industry understand and transition to the requirements introduced by the Interment Industry Scheme. In turn, CCNSW expects operators to engage with their obligations and comply with them.

CCNSW acknowledges the operators already following best practice and going beyond compliance, as well as those working to understand and meet their obligations. We want to build on that momentum and support ongoing collaboration.

This Compliance Plan outlines our approach to ensuring compliance for the next 2 years. It identifies priorities where focused efforts will deliver the greatest benefits and risk mitigation for the community. Informed by monitoring, we will continue to advise and support industry to understand regulatory requirements through education and engagement activities. However, CCNSW will take enforcement action where necessary, especially where operators are recalcitrant or there is significant harm. What we learn will continue to inform future priorities, education and regulatory initiatives.

The services the interment industry provide are essential to the NSW community. Cemetery and crematoria operators are caring and empathetic in times of extreme stress and emotion and acting with integrity and excellence maintains the trust of the community. Through this Compliance Plan, CCNSW will help industry comply to keep this trust, mitigate risks and realise benefits for the people of NSW.

1 Introduction



1.1 About CCNSW

CCNSW is an independent NSW government agency created by the *Cemeteries and Crematoria Act 2013*. We regulate cemetery and crematoria operators in NSW and give consumers and families information on burial and cremation options.

Our vision is that all people in NSW have access to sustainable and affordable burial and cremation services that are respectful of culture and faith and provided in a consistent, transparent and accountable manner.

-CCNSW Strategic Plan 2022–25

1.2 Purpose of this document

This Compliance Plan outlines how CCNSW will work with operators to improve compliance over the next two years. Building on the [Regulatory Framework 2021](#), it:

- **Reaffirms core principles** guiding our compliance activities.
- **Outlines our approach to education, monitoring and enforcement** to help operators and the community understand how we monitor and promote compliance and respond to non-compliance.
- **Sets out our compliance priorities**, which are the key regulatory requirements that we will focus on.

1.3 Regulatory context

CCNSW's legislative and strategic framework (Figure 1) articulates our vision and objectives. We use regulatory interventions to deliver our vision and objectives, including setting requirements and standards for industry to follow, offering support to understand these requirements and undertaking compliance monitoring and enforcement (Figure 2).

As outlined in the CCNSW [Regulatory Framework 2021](#), we take a risk-based approach in developing our regulatory interventions. CCNSW is committed to continuous improvement and aims to ensure the regulatory environment is effective, efficient and supports a competitive and productive industry.

We focus on protecting and helping consumers by implementing standards targeted at:

- minimising exploitation of vulnerable consumers
- ensuring safe, well-maintained facilities
- ensuring accurate record keeping
- ensuring pricing transparency and supporting appropriate and affordable pricing
- protecting dignity and respect at end of life
- promoting choice and competition
- ensuring religious, cultural and spiritual requirements are provided for.

Regulatory certainty and compliance with regulation improves business practices which can also benefit industry through:

- better understanding of best practice
- improving efficiency and financial sustainability
- building social licence to operate
- providing access to industry data to inform decisions
- mitigating operating risks.

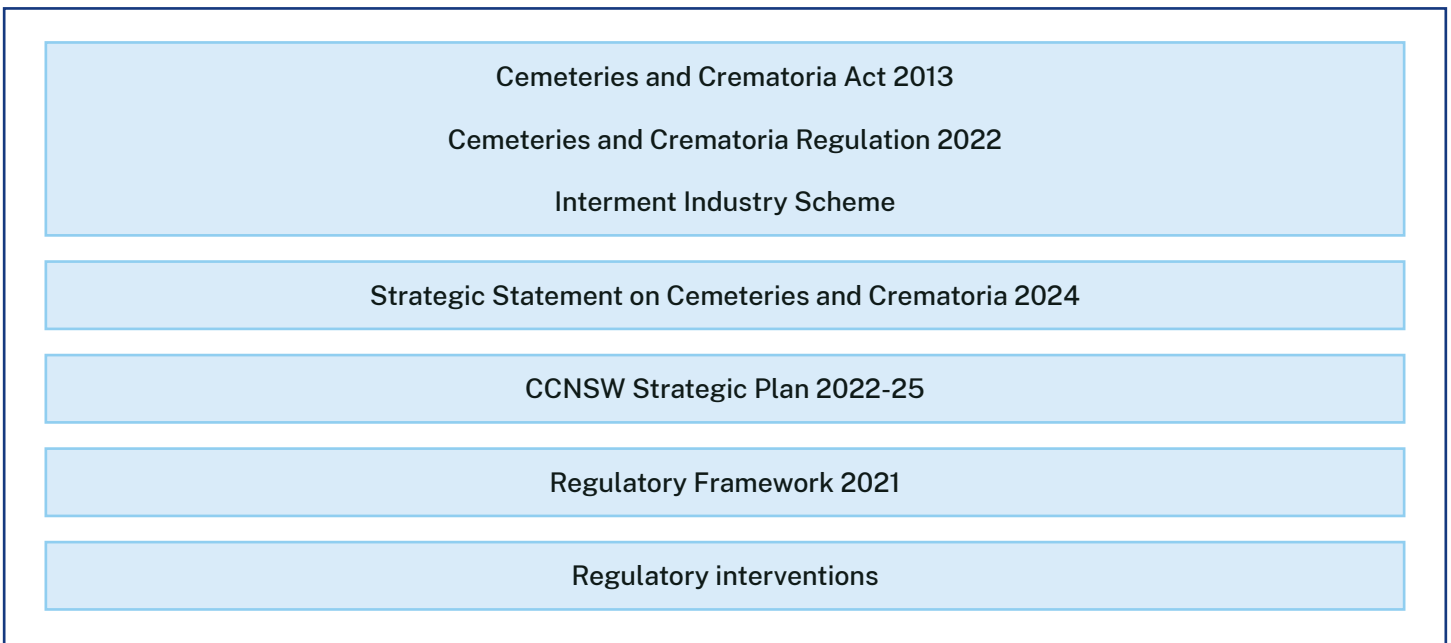


Figure 1. Our strategic and regulatory context

Operator requirements	Education and engagement	Monitoring and enforcement
<ul style="list-style-type: none"> • System of interment rights • Interment Industry Scheme – licensing and conditions • Activity reporting • Operator registration • Interment Services levy 	<ul style="list-style-type: none"> • Guidance material and fact sheets • Face-to-face ‘roadshows’ • Industry forums and workshops • Operator visits and clinics • Newsletters 	<ul style="list-style-type: none"> • Responding to complaints • Requests for information • Desktop audits • Operator visits and site inspections • Investigations • Enforcement • Reporting findings

Figure 2. Our regulatory interventions

Since its establishment in 2014, CCNSW has been building and carrying out these regulatory interventions across the interment industry. Figure 3 lists critical milestones.

Year	Milestone
2013-14	Registration and activity reporting for all cemetery and crematoria operators Introduction of the interment services levy for Crown cemetery operators
2018	Introduction of perpetual and renewable interment rights
2021	Regulatory Framework commenced
2023	Introduction of the Interment Industry Scheme and operator licensing
2024	Expansion of the interment services levy to apply to all operators

Figure 3. Critical milestones for CCNSW

With these now in place, cemetery and crematoria operators must comply with the full suite of statutory and licence requirements set out in the:

- Cemeteries and Crematoria Act 2013
- Cemeteries and Crematoria Regulation 2022
- Interment Industry Scheme.

2 Our approach to compliance



2.1 Objectives

CCNSW's compliance approach over the next 2 years seeks to:

- **deepen our understanding** of industry performance and regulatory maturity, including capacity and capability of operators to comply with regulatory requirements
- identify and **share best practice**
- **further understand operators' experience** of compliance with regulation, including key barriers to complying
- **find ways we can help operators** to understand and meet the regulatory requirements and make them part of their day-to-day operations
- take prompt, **proportionate enforcement action** where the risk calls for it
- **inform other CCNSW functions**, including refining regulatory requirements.

We ultimately want to improve compliance to reduce risk and deliver benefits to consumers and industry as intended by the statutory framework.

2.2 Principles

The principles outlined in CCNSW's *Regulatory Framework 2021* (set out in Figure 4) guide our approach to compliance activities.

Approach	This means that we ...
Outcomes focused	Identify and define clear outcomes Align decision making to defined outcomes
Risk-based	Use risk assessments to prioritise our regulatory efforts Likelihood and risk presented by an event determines priority and tools used
Fair	Act impartially and objectively
Proportionate	Actions align to the risk posed and seriousness of the non-compliance
Accountable	Take responsibility for regulatory decisions and report on performance
Consistent	Correct process and consistent actions in similar circumstances
Transparent	Publish our compliance approach Publish compliance information, for example in Annual Reports
Timely	Act on issues promptly per our customer service standards

Figure 4. Our regulatory principles

2.3 Our approach

In keeping with the Regulatory Framework 2021, CCNSW's approach to compliance is to:

- **Monitor levels of compliance** with requirements – broadly, but particularly focused on key priorities – by collecting data and insights.
- **Understand drivers** of compliance outcomes, including barriers and success factors.
- **Promote operator-led compliance** by:
 - Publishing regular communications and findings.
 - Continuing to undertake engagement and education around requirements, broadly and with specific operators.
 - Considering regulatory reforms and other supports to better enable compliance.
- **Respond to non-compliance:**
 - At an operator level, through one-on-one tailored support.
 - Pursuing proportionate enforcement action, if required.
 - By involving other agencies and levels of government as appropriate.

2.3.1 Monitoring and understanding compliance

We monitor industry compliance using a range of activities including:

- observing performance and processes through ad hoc and targeted inspections
- requesting and reviewing records held by industry
- auditing publicly available information
- auditing reported information and data analysis
- seeking industry feedback on compliance levels and challenges
- investigating complaints received and considering feedback from consumers
- conducting program evaluation.

2.3.2 Promoting compliance

CCNSW promotes a high level of operator-led compliance. We work with cemetery and crematoria operators, peak industry associations and other government agencies to promote compliance and achieve regulatory outcomes.

We use a range of education and engagement strategies to promote behavioural change by operators, prevent or stop ongoing breaches, and achieve future compliance. These include:

- publishing and updating guidance materials, forms and templates
- publishing regular newsletters
- engaging with industry broadly, individually and through consultative groups
- hosting live webinars and face-to-face learning opportunities
- maintaining communications channels, including email and phone lines
- sharing insights into how industry is achieving compliance, and where operators are improving their performance in innovative ways.

We also engage with and respond to consumer concerns about cemeteries and crematoria, to build and maintain trust in the industry and CCNSW.

2.3.3 Responding to non-compliance

Most cemeteries and crematoria operators accept their regulatory obligations and are changing their systems and processes to comply voluntarily. When we find non-compliance, we work with operators to fix the problem and monitor how they implement solutions.

However, CCNSW will use its investigation and enforcement powers (including penalties) to act where there is a significant risk of harm, or where an operator is unwilling to fix the problem quickly. These powers include:

- **Informal discussions** with the operator about an alleged or potential non-compliance. The discussions are aimed at promptly resolving an issue of concern raised with CCNSW.
- **Formal written warnings** serves as a reminder to the operator of its obligations under the law where CCNSW believe there is a non-compliance with the Act or the Regulation.
- **Preliminary and improvement notices** to take steps to remedy a non-compliance.
- **Enforceable undertakings** where a person commits to take action to comply with the Act, the Regulation or the provisions of the Interment Industry Scheme.
- **Civil infringement notices** requiring payment of an amount to CCNSW, instead of having the matter determined by the local court.
- **Penalty notices** for specific offences under the Act.
- **Court proceedings** such as:
 - An **injunction** order made by a court requiring a person that has breached a law to do certain things or to cease doing certain things
 - A **pecuniary penalty** imposed by the local court for non-compliance with a civil penalty provision
 - A **penalty** imposed by the local court for an offence.

We ensure our response is proportionate and appropriate to the circumstances. We determine the level to which we pursue matters after considering factors such:

- alignment to compliance priorities
- the seriousness of the non-compliance, including the potential or actual harm caused
- if the non-compliance is accidental or a result of negligence
- operator attitude, efforts and compliance history
- how foreseeable the non-compliance or harm was
- how widespread the non-compliance is
- which enforcement tools are appropriate and likely to be most effective
- the cost of the enforcement action compared to the risks, benefits and the likelihood of a successful outcome.

2.3.4 Working with other agencies and groups

CCNSW consults with other parts of Government that have a role in regulating or overseeing areas with some overlap with the interment industry, including Crown Lands, NSW Fair Trading, NSW Health, Environmental Protection Agency and Birth Deaths and Marriages.

This helps us understand factors affecting the industry beyond our regulation. It also allows us to share information that helps in decisions about our compliance actions, priorities and regulatory reform. Where CCNSW is not the right agency to assess and respond to issues found during compliance activities, we will refer the matters to the right agency.

While CCNSW does not regulate the wider funeral industry, we engage with providers of funeral goods and services (such as funeral directors) – recognising they are critical partners to cemetery and crematoria operators.

2.3.5 Continual improvement

CCNSW is committed to being a modern regulator that promotes best practice across the cemeteries and crematoria industry, while improving how we regulate. We aim to be adaptable and responsive to industry and community needs, fostering trust and public confidence through effective regulatory practices. As compliance activities can be costly, we aim to protect public interest and support innovation and productivity.

Through our compliance program, we will continue to engage with industry to gain insights into their operations, their experiences with the regulatory framework, and any barriers to compliance.

We will respond by:

- giving operators appropriate support and guidance so they understand and meet their compliance obligations
- considering ways to refine the regulatory framework to address any regulatory or systemic issues our stakeholders find
- ensuring operators can achieve outcomes for consumers without unnecessary regulatory burden and costs
- being mindful of the interdependencies of operators with providers of funeral goods and services
- publishing insights from compliance activities, including best practice and broad trends
- working to improve our digital systems to make interactions easier.



3 Compliance priorities



CCNSW sets compliance priorities so that we can focus our monitoring and education efforts on the areas that need our attention. These can be priorities of greatest consequence, areas of known non-compliance and/or our desired regulatory outcomes.

As with all our regulatory interventions and aligned to the Regulatory Framework 2021, we have taken a risk-based approach to setting compliance priorities. In setting these, we have considered:

- intelligence from industry engagements, complaints and enquiries
- known industry risks, considering their likelihood, potential harm and severity
- regulatory interventions addressing these risks and the likelihood, consequence and benefits of addressing non-compliance
- NSW Government and organisational priorities.

While we will focus on priority areas, we will continue to examine other areas of cemeteries and crematoria operation to build our knowledge of broader compliance issues and take action where needed.

For each of the priorities, we design and apply appropriate compliance activities. We measure the outcomes of these interventions and assess their impact, to inform the future development of our next set of regulatory outcomes and interventions.

Priority	Example compliance activities	Outcome
Recording of interment rights	<ul style="list-style-type: none"> • Updated guidance material • Site visits • Information requests 	<ul style="list-style-type: none"> • Operators have transitioned to the system of rights set out in the Act • Record keeping is suitable and informs accurate activity reporting and levy payments
Activity reporting	<ul style="list-style-type: none"> • CCNSW operator portal • Data audits 	<ul style="list-style-type: none"> • Embed activity reporting in operator practice • CCNSW has accurate data, on time to inform core activities and industry
Cemetery maintenance	<ul style="list-style-type: none"> • Site visits • Desktop audits 	<ul style="list-style-type: none"> • Cemeteries are safe for visitors • Maintenance is proportionate to the facility activity status • Identify best practice
Consumer contracts	<ul style="list-style-type: none"> • Education campaigns and targeted support • Site visits • Information requests 	<ul style="list-style-type: none"> • Consumers receive sufficient information and consideration of needs • Identify best practice
Complaints registers	<ul style="list-style-type: none"> • Information requests 	<ul style="list-style-type: none"> • Operators keep sufficient records of complaints • Operators resolve complaints effectively • CCNSW aware of industry wide trends and issues to inform regulatory and compliance responses
Pricing transparency	<ul style="list-style-type: none"> • Information requests • Desktop audits 	<ul style="list-style-type: none"> • Consumers receive price transparency • Insight into state-wide trends in pricing

Figure 5: Our priorities for the next 2 years (in no specific order)

