

***Audit of the
Coroner's Office
For the Period
January 1, 2008 to December 31, 2010***

Fieldwork Performed by:

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Objective:

We have audited the Office of the Coroner for the calendar years ended December 31, 2008, 2009 and 2010. The purpose of the audit was to ensure the fees charged by the Coroner for permits were accurate and supported by adequate documentation. In addition, we reviewed the Vital Statistics Improvement Act (VSIA) to ensure the funds are used in compliance with the Act. We also performed a cursory review of the internal controls and business practices over the collecting, receipting and reporting the funds.

Methodology:

The audit included examining, on a sample basis of the population, evidence supporting amounts as they pertained to the collection of the Coroner’s cremation permit fees and expenses associated with the removals and views of the deceased. We also reviewed the reporting associated with the VSIA account. We met with the Coroner and his staff to obtain an understanding of the business practices and review the internal controls related to fee processing.

Management Opinion and Conclusion:

In our opinion, the funds collected and disbursed by the Luzerne County Coroner’s Office are received, recorded and reported accurately with few exceptions. The testing performed in these audits revealed no material financial findings, misstatements or other non-compliance activities. We did note several instances in which some clerical errors were made, however, there is minimal financial impact. We have included recommendations to improve the record keeping, as well as, efforts to increase efficiency and eliminate some of the manual processing performed by the office staff.

Review of Business Practices:

Based on meetings with the Coroner and his staff, we have formulated the following understanding over the processing fees and disbursements for views and removals.

Receipt Processing:

Upon request, the Coroners Office issues copies of Toxicology, Autopsy and Coroners reports. A fee is charged for each report.

Toxicology Report: \$25.00
Autopsy Report: \$75.00

Coroners Report: \$25.00

These fees are charged mainly to Insurance Companies. Requests from government agencies and police departments are fulfilled without charge.

The Coroner's Office also issues cremation permits (\$25.00) for anyone who dies in Luzerne County and wish to be cremated. In the event a body is to be cremated a permit from the coroner is required. This fee is usually paid by the funeral home.

Payments made to the coroner for all of these reports are gathered, itemized and totaled. On a weekly basis, the itemization accompanies the funds, and the deposit is sent to the Treasurer's office. The Treasurer returns a receipt and the total is verified to the items submitted. Receipts are maintained with the ledgers.

Records which account for all of the requests and the corresponding payments are kept in bound hand-written ledger books. The book lists the date, date of death, funeral home, amount due and payment amount. Overdue notices are sent to the agency/individual who requested the report. If a report remains unpaid, future requests are denied until payment is received.

Cremation Permit Processing:

A funeral home requests permission for a cremation from the Coroner's office. This request comes in the form of a death certificate, which contains all of the information necessary to approve/deny the permit. Basic information is manually logged in a ledger book, including the name of deceased, date of death, funeral home making arrangements and the name of the crematory.

An approval is faxed or mailed to the crematorium. The hard copy of the permit is sent to the funeral home, with an invoice attached.

Views and Removals:

Deputy Coroners are utilized to provide the service of pronouncing a person dead, informally investigating the circumstance and then directing to the location to which the body will be moved. For that service the Coroner's Office compensates the Deputy Coroner a fee based on the time of day.

Deputy Coroners may be required to move a body to the Morgue/Hospital for examination or other various reasons. Criteria for Coroner removal include instances such as murder, drug overdose, the person's identity is unknown, the next of kin has not been contacted, etc. The service of removal is compensated to the Deputy Coroner for a fee determined by the time of day. Compensation is not given to a Deputy Coroner for a removal to a funeral home. That expense is the responsibility of the Funeral Director.

Fee/Time of Day	Views	Removals	Hazleton Removal
9 am to 5 pm	\$65.00	\$65.00	\$100.00
5 pm to 9 pm	\$70.00	\$70.00	\$100.00
Weekends/Holidays	\$75.00	\$80.00	\$100.00

Note: All removals from 10/01/2010 forward are \$100.00.

Testing Methodology:

We tested a random sample of 180, approximately 13%, of the cremation transactions for each of the years ended December 31, 2008 (1,213) 2009 (1,238) and 2010 (1,388) by comparing the information from the death certificates to the documentation maintained in the ledgers and traced the information to ACS. We verified the fee was charged accurately, received timely and reported and deposited in accordance with the business practices. There were no exceptions noted.

We selected 188 views and 66 removals to ensure the payments made to the Deputies were supported by adequate documentation and the fees received by the Deputies were accurate based on the time of death. Based on our testing, we found three exceptions.

We reviewed the ACS removal and view expense line items to determine if multiple payments were made to Deputies for the same service. We located two instances in which duplicate payments were made.

On occasion, the Coroner would request a reimbursement to a Deputy for a payment made by the Deputy to a third party for assistance in the removal of a body. We reviewed the disbursements to ensure they were supported by adequate documentation.

We reviewed the expenses associated with the Vital Statistics Improvement Act (VSIA) funds received by the Coroner’s office to ensure the funds are used in accordance with the Act and supported by adequate documentation.

We requested copies of the audits performed by the Commonwealth and/or Department of Health for the Vital Statistics Improvement Act Funds.

We reviewed the fees charged for each of the services provided by the Coroner’s Office to determine if the items received Commissioner approval, as required by Section 1236.1 of the Commonwealth County Code.

Our specific findings are listed below.

Findings:

We found one instance in which a Deputy was paid for the same view twice resulting in an overpayment of \$65.00. We found another instance in which a Deputy was overpaid \$5.00 and the last instance in which a Deputy was underpaid by \$10.00. The errors resulted in a net overpayment of \$60.00.

In 2008 and 2009, there was no supporting documentation submitted with the Deputy view and removal payment authorizations indicating for whom the service was rendered. In 2010, the new Controller's administration requested supporting documentation be attached to the payment authorization and the Coroner complied. We noted, however, that no unique invoice code was being used allowing duplicate payments to circumvent ACS controls. In addition, we noted no supporting documentation was submitted to support the fee for the view for the time of day performed. There is currently no documentation to support the fee paid for the removal, as well.

A view for the deceased, R.D. was paid on check #501456 and again on #501911. The view for deceased E.S. dated 5/31/10 was paid on check #494622 and again on check #501011, resulting in a total overpayment of \$145.00.

We found the amounts disbursed to reimburse the Deputies for additional assistance were not supported by adequate documentation. We performed a cursory review of these amounts and found \$785.00, \$1,935.00 and \$690.00 in general funds were disbursed for 2008 through 2010 respectively. The amounts totaled \$3,410.00.

Of the three disbursements made from the VSIA account, we question the relevance of one item. In March 2009, the Coroner purchased tires for one of the vehicles.

We found that the Commonwealth provides the funds for the VSIA, however, no audits have been performed by the state to date.

The Coroner was under the impression that he could set his own fees and did not require Commissioner approval.

General Observations:

The Coroner's office maintains manual ledgers for the fees collected.

Recommendations:

The Coroner should ensure the amount of the payment made to a Deputy is accurate according to the fee schedule. The Coroner should request reimbursement for the overpayments made. In addition, the Coroner should remit the \$10.00 due the Deputy for the underpayment.

ACS has the capability to identify duplicate invoice numbers for the same vendor to avoid duplicate payments. The Coroner and Controller should develop a unique coding scheme to be included on the payment authorization for each Deputy and service provided. This request applies to views as well as removals. In the event a duplicate is detected, ACS will notify the processors and payment can be halted.

The views and removals should be supported by adequate documentation to determine the fee being paid is accurate. In addition, the Deputies should be required to obtain verification that the removal is performed and provide adequate support. The Coroner should implement procedures to include the time of death on the payment authorization to verify the fee is accurate. The Coroner should also require the Deputies to obtain signatures or some sort of verification of the location to which the deceased was removed. The documentation in both instances should accompany the payment authorization in order for the Deputy to receive payment.

The Coroner should ensure all items submitted for payment are supported by adequate documentation. In the event additional assistance is obtained, payment should be made directly from the County to the recipient and not through a reimbursement to a third party.

The Coroner should justify the relevance of the tires purchased as an improvement to laboratory or necropsy room modernization or the modernization of equipment used for forensic investigation. If the expense is unallowable under the Act, the Coroner should reimburse the fund in the amount of \$774.10.

The Coroner's Office should consider using a computer application to track the fees and other records maintained in the ledgers. This will enable the office staff to more easily sort and manipulate the data. Accounts receivable would be orderly and processing would be more efficient. In addition, it would eliminate the need for costly bound ledger books. As of the end of fieldwork, the Coroner's Office had begun converting the records from the manual ledgers to a computer application.

The Commonwealth should perform annual audits of the VSIA funds distributed to the County to ensure the funds are reported accurately and utilized in compliance with the Act.

The Coroner should obtain Commissioner approval for all fees charged by his office. In the event the fees are increased, the Coroner should seek approval, as well.

Controller's Office:

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