

Luzerne County Controller



***Audit of the
Coroner's Office
For the Period
January 1, 2012 to December 31, 2013***

Fieldwork Performed by:

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Martin G. Moughan

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Luzerne County Controller**

Objective:

We have audited the Office of the Coroner for the calendar years ended December 31, 2012 and 2013. 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 Coroner's Office reviews the deposits on New World to see that all of the deposits were credited correctly.

Records which account for all of the requests and the corresponding payments are kept on Excel spreadsheet by the Coroner's Office. The spreadsheet contains information such as the date of death, funeral home, amount due and payment amount. Overdue notices are sent to the agency/individual who requests 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 entered on an excel spreadsheet and includes the name of deceased, date of death, funeral home making arrangements and the name of the crematory. The crematory will not proceed with cremation until they have a permit in hand.

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. If the invoice is not paid, the coroner will not issue any cremation permits to the funeral home. This policy is very effective in limiting accounts receivable.

Revenue collected by the Coroner's office for the issuance of cremation permits, toxicology reports, and Coroner Reports are sent to the Treasurer's Office for deposit once a week. Included with the deposit is a detailed list of the source of each payment. The Treasurer's Office credits each category with the appropriate total, but does not include any detailed information. The Coroner's Office reviews the deposits on New World to see that all of the deposits were credited correctly.

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	
9 am to 5 pm	\$65.00	\$100.00	
5 pm to 9 pm	\$70.00	\$100.00	
Weekends/Holidays	\$75.00	\$100.00	

Testing Methodology:

We tested a random sample of 707 views for 2012 and 2013, approximately 27.5%, of the total and 178 removals for 2012 and 2013 approximately 58.5% of the total. We also checked 1402 cremation permits for 2012 and 2013, approximately 42.5% of the total.

We compared time of death information records in the Coroner's office to invoices from the deputy coroners who performed the services, then traced the information to ACS reports and New World reports. We verified the fee was charged accurately, received timely and paid accordingly. There were no exceptions noted.

We compared detailed payment information for cremation permits to weekly deposits processed by the Treasurers' Office in ACS and New World.

We reviewed the removal and view expense line items from ACS and New World to determine if multiple payments had been made to deputies for the same service.

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.

General Observations:

The Coroner's office maintains statistical, accounts payable and revenue information on Excel spreadsheets.

The Coroner's office provides detailed information regarding revenue collected for cremation permits in its weekly deposits delivered to the Treasurers Office. This payment information detail is not being uploaded to New World by the Treasurer's Office.

There were no findings

Response:

**Signature Page
Coroner's Office Audit
January 1, 2012 to December 31, 2013**

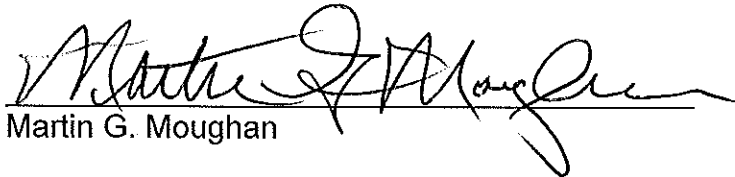
Controller's Office:



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Coroner:



William Lisman, Coroner