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**COUNTY of LUZERNE**  
P E N N S Y L V A N I A  
ESTABLISHED 1786  
**OFFICE OF THE CONTROLLER**

**Audit  
of the  
Coroner's Office  
For the Period  
January 1, 2014 to December 31, 2014**

**Michelle A. Bednar**  
**Luzerne County Controller**

**Fieldwork Performed by:**  
**Aaron A. Hojnowski, Deputy**  
**Martin G. Moughan**  
**Nancy L. DeFluri**

## **Objective:**

We have audited the Office of the Coroner for the calendar year ending December 31, 2014. The purpose of the audit was to ensure the fees charged by the Coroner for permits were appropriate, 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.

## **Testing Methodology:**

We tested 294 view/ removals and compared time of death information to invoices from the deputy coroner's who performed the services, then traced it to New World reports. We compared detailed payment information for cremation permits to weekly deposits processed by the Treasurers' Office and New World. The detailed information that was provided, helped us to complete our work quickly and accurately.

We reviewed the expenses' associated with the Vital Statistics Improvement Act (VSIA) account to ensure the funds are used in accordance with the Act.

## **Review of Practices:**

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

### **Receipt Processing:**

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

Toxicology Report:	\$50.00
Coroner's Report:	\$50.00
Autopsy Report:	\$100.00

These fees are charged mainly to Insurance Companies. Requests for these reports from government agencies and police departments are provided without charge. In the event a body is to be cremated a permit from the coroner is required if the deceased expired in Luzerne County. The fee for a cremation permit is \$25.00 and is usually paid by the funeral home.

Records for all of the requests and corresponding payments are kept on Excel by the Coroner's Office. The spreadsheet contains information such as the deceased name, date, time of death and amount due. 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.

Payments received by the coroner for all of these reports are itemized and totaled then sent to the Treasurer's Office for deposit. The Treasurer deposits the funds and returns a signed copy of the listing to the Coroner's Office as a receipt. The funds are validated and posted to New World, the county wide financial system. The Coroner's Office reviews the deposits on New World to see that all deposits were credited correctly.

### **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 name of deceased, date of death, funeral home and name of 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 future cremation permits to that funeral home. This policy is very effective in limiting accounts receivable.

### **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 Coroner's 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.

<b>Fee/Time of Day</b>	<b>Views</b>	<b>Removals</b>
<b>9 am to 5 pm</b>	<b>\$ 65.00</b>	<b>\$100.00</b>
<b>5 pm to 9 am</b>	<b>\$70.00</b>	<b>\$100.00</b>
<b>Weekends/Holidays</b>	<b>\$75.00</b>	<b>\$100.00</b>

### **Findings:**

There were no findings.

**Please Note:**

**Luzerne County Home Rule Charter: Section 3.08 (C.) 3.**

*The audited entity shall respond in writing, specifying agreement with the audit findings and/or recommendations or the reasons for disagreement with the findings and/or recommendations, along with any plans and timetable for implementing remedies. The response shall be provided to the Controller within 14 days after the audited entity's receipt of the draft audit. The Controller shall include the audited entity's response in his/her final audit report.*

Please respond to this audit as prescribed:

**Controller's Office:**

Michelle A. Bednar 6/12/15      Robert C. Lawton 6/17/15  
Michelle A. Bednar      Date      Robert C. Lawton      Date  
Controller      County Manager

Aaron A. Hojnowski 6-12-15      Joan Hoggarth 6/17/15  
Aaron A. Hojnowski      Date      Joan Hoggarth      Date  
Deputy Controller      Judicial Records

Martin G. Moughan 6-12-15      William W. Lisman 6-12-15  
Martin G. Moughan      Date      William W. Lisman      Date  
Auditor      Coroner

Nancy L. DeFluri 6-12-15  
Nancy L. DeFluri      Date  
Internal Auditor