



COUNTY of LUZERNE

P E N N S Y L V A N I A

ESTABLISHED 1786

OFFICE OF THE CONTROLLER

Audit of the

Luzerne County Coroner's Office

For the period:

January 1, 2015 thru December 31, 2016

Michelle A. Bednar
Luzerne County Controller

Fieldwork Performed By:
Nancy L. DeFluri
Mark F. Majikes

Objective:

The Luzerne County Controller's Office has audited the Office of the Coroner for the calendar years ending December 31, 2015 and 2016. The purpose of the audit was to ensure the revenue received by the Coroner for cremation permits and the expenses charged to the Coroner for views and removals were all appropriate, accurate, and supported by adequate documentation in all material respects. In addition, we reviewed the Vital Statistics Improvement Account (VSIA) to ensure the funds being used are in compliance with Act-122. We also performed a review of the internal controls and business practices over the collecting, receipting, and reporting of funds.

Act-122:

Funeral directors file death certificates with a local registrar and obtain copies for the family. There is a fee assessed on each certificate requested. Of that fee, one dollar (\$1.00) is deposited into the VSIA. County Coroners or Medical Examiners would use the funds received for the purposes of laboratory or necropsy room modernization, including supplies, equipment, office and laboratory facility improvement, or the modernization of equipment used for forensic investigation.

Testing Methodology:

We compared detailed payment information for cremation permits to weekly deposits processed by the Treasurer's Office in New World, the county-wide financial system. We also tested 2,363 view/removals, approximately 95%, over the two-year period. We accomplished this by comparing the time of death information on the Deputy Coroner's invoice, which dictates the amount owed, to the Excel spreadsheet the Coroner's Office uses, to the amount deposited in New World. The detailed information that was provided allowed us to complete our work accurately and efficiently.

Also, we reviewed the expenses associated with the VSIA to ensure the funds were used in accordance with Act-122.

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 coroner reports. Following is a list of fees charged for each report:

Toxicology report:	\$50.00
Coroner 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 \$35.00 and is usually paid by the funeral home.

Records for all of the requests and corresponding payments are kept on an Excel spreadsheet by the Coroner's Office. The spreadsheet contains information such as the deceased's 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 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 into 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.

The 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 once a week to be deposited. Included with each deposit is a detailed list of the source of each payment; for example, copies of the checks and/or cash will be sent with the deposits. Copies of all deposits are also retained at the Coroner's Office.

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 for 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. Compensation is not given to a Deputy Coroner for a removal to a funeral home. That expense is the responsibility of the Funeral Director.

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

Management Opinion and Conclusion:

In our opinion, the funds collected and disbursed by the Office of the Coroner, are received, recorded, and reported accurately with few exceptions. The testing performed in this audit revealed no material financial findings, misstatements or other non-compliance activities. We did note several instances in which some clerical errors were made. However, these errors were non-material, and were corrected when attention was brought to them.

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 stating 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.

Fourteen Days from the Audit date is: March 8, 2017

Please attach any additional written responses to this audit.

Signature Page
County Coroner's Office Audit
2017 (REVISED)

Controller's Office:

Coroner's Office:

Michelle A. Bednar 2/23/17 Joan Hoggarth 2/23/17
Michelle A. Bednar Date Joan Hoggarth Date
Luzerne County Controller Director of Judicial Services

Nancy L. DeFluri 2/23/17 William W. Lisman 2/23/17
Nancy L. DeFluri Date William W. Lisman Date
Auditor Luzerne County Coroner

Mark F. Majikes 2/23/17
Mark F. Majikes Date
Internal Auditor

Mary Wallace 2-23-17
Mary Wallace Date
Administrative Assistant

County Manager's Office

C. David Pedri 15/ 2-23-17
C. David Pedri Date
Luzerne County Manager

LUZERNE COUNTY
CORONER'S OFFICE AUDIT

REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2015 TO DECEMBER 31, 2016

This report was distributed to:

Mr. C. David Pedri	Luzerne County Manager
Ms. Linda McCloskey Houck	Luzerne County Council Chair
Ms. Joan Hoggarth	Director of Judicial Services
Mr. William W. Lisman	Luzerne County Coroner
Ms. Mary Wallace	Administrative Assistant

This report is a matter of public record and is available online at <http://www.luzernecounty.org>, found under Audit Reports on the Luzerne County Controller's section of the website. A hardcopy is also available for review at the Luzerne County Controller's Office.

Media questions about this report may be directed to the Luzerne County Controller's Office at 20 North Pennsylvania Blvd., Suite 213, Wilkes-Barre, PA 18701 or via e-mail to Controllers.Office@luzernecounty.org