



COUNTY OF LEHIGH
OFFICE OF THE CONTROLLER

LEHIGH COUNTY GOVERNMENT CENTER
17 SOUTH SEVENTH STREET
ALLENTOWN, PA 18101-2400
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GLENN D. ECKHART
COUNTY CONTROLLER

JOHN A. FALK
DEPUTY CONTROLLER

TO: Final Report Distribution
FROM: Glenn Eckhart, County Controller *G.E*
DATE: May 3, 2012
RE: Performance Audit -- Coroner's Office

The controller's office has completed a performance audit of the coroner's office for the calendar year ended December 31, 2010. Our report 12-5 is attached.

The results of our audit are:

1. The adequacy of internal controls over receipts, expenditures, billings, collections, and decedent inventory was adequate.
2. The cost of burial for unclaimed individuals needs to be reviewed to determine if a reimbursement procedure can be implemented. The coroner has requested Department of Law assistance to establish an arrangement to recover these costs from the decedent's estate.

Attachment

AUDITS/CORONER

COUNTY OF LEHIGH, PENNSYLVANIA
CORONER'S OFFICE

Performance Audit for the Year 2010

REPORT NO. 12-5

COUNTY OF LEHIGH, PENNSYLVANIA
CORONER'S OFFICE

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COUNTY OF LEHIGH, PENNSYLVANIA
CORONER'S OFFICE

Background

The mission of the Office of the Coroner remains to investigate the cause of death and determine the manner of death, of persons who die within the boundaries of Lehigh County. The Office of the Coroner will deliver emergency services of the Coroner's Office 24 hours a day, seven days a week as may be required by the citizens of Lehigh County. The Office of the Coroner is an independent office that investigates and documents the facts and circumstances surrounding deaths over which the Coroner's Office has jurisdiction. The staff of the Coroner's Office performs professional, specialized investigative work in order to determine the cause and manner of death. Investigative services performed by the office include forensic death investigation, forensic post-mortem examinations, forensic fingerprinting, forensic entomology, forensic odontology, forensic ophthalmology, forensic photography, forensic rape investigation, forensic temperature analysis, forensic child and infant death analysis and forensic bloodstain examination and analysis. Death scene investigations include homicides, wrongful deaths, industrial accidents, deaths due to neglect, serial homicides, terroristic acts, deaths due to malpractice, deaths due to criminal negligence, mass fatalities and disasters, arson and fire deaths. The investigations and rulings of the Coroner's Office concerning criminal acts, or criminal neglect, or those that affect the public health and safety are the foundation for follow-up actions by other investigative agencies.

Source: County of Lehigh 2012 Budget



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Scott M.Grim, D-ABMDI, Coroner
Lehigh County Old Courthouse
501 West Hamilton Street, Room 105
Allentown, PA 18101

We have recently completed a performance audit of financial transactions at the Coroner's Office. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The scope of our detail audit testing focused on transactions occurring between January 1, 2010 and December 31, 2010. The audit scope was expanded to include select transactions in 2011 when deemed appropriate to meet our audit objective. We believe transactions during this period provide a reasonable basis to conclude on our audit objective. Our consideration of internal control was limited to audit testing required to meet the audit objective and would not necessarily identify all deficiencies in internal control that might be significant or material weaknesses.

Our audit objective was to determine the adequacy of internal control over financial transactions (cash receipts activity, billings, collections, recordkeeping, and decedent inventory). In addition, we evaluated other management issues including overtime, on-call pay, county vehicle usage, and office equipment inventory. Our office performed the audit at this time based on our evaluation of county-wide risk assessment.

Audit criteria and standards included compliance with established County of Lehigh ordinances, policies, practices, and coroner's office internal regulations and guidelines. Audit standards applied in performing the audit included generally accepted government auditing standards, and *Government Auditing Standards* (July 2007 revision) issued by the Comptroller General of the United States.

We achieved our objectives by comparing the established criteria and standards to actual practice, reviewing revenue and expense-related transactions; analyzing revenue and expense trends for various office fees and vendor expenses for the Coroner's Office; re-performed various office functions to verify controls are adequate and procedures were followed. We believe that the audit evidence obtained by performing the following procedures and analyses provide a reasonable basis for our findings and conclusions based on our audit objective. Audit procedures included tests of:

- Cremation Authorization controls
- Disposition of personal belongings
- Accounts Receivable – Autopsies and Cremation Authorizations
- Body transport fees
- Indigent burials
- Autopsy vendor charges
- On-call pay
- Overtime
- Assigned vehicles/personal mileage
- Office equipment inventory
- External software compliance

Our audit included examination of the accounting records, documentation, discussions with Coroner's Office and other county personnel, and such other auditing procedures we considered necessary in the circumstances.

We concluded that the adequacy of internal controls over receipts, expenditures, billings, collections, and decedent inventory were adequate. However, we noted an issue that should be addressed by the Coroner's Office – The cost of burials of unclaimed individuals needs to be reviewed to determine if a reimbursement procedure can be implemented.

A complete description of our recommendations is detailed in the accompanying "*Schedule of Audit Findings and Recommendations*".

We wish to thank Coroner's Office management and their staff for their cooperation during the audit. This report is intended for the information and use of the Coroner's Office management and other affected county offices. However, this report is a matter of public record and its distribution is not limited.



Glenn Eckhart
County Controller

April 30, 2012
Allentown, Pennsylvania

Final Distribution

Donald T. Cunningham, Jr., County Executive
Board of Commissioners
Brian L. Kahler, Fiscal Officer

COUNTY OF LEHIGH, PENNSYLVANIA
CORONER'S OFFICE

Schedule of Audit Findings and Recommendations

1. Burials of Unclaimed Individuals

Condition: The County Coroner's Office management does not have a process in place to pursue the cost of cremation/burial. The remains of individuals that are not claimed become the responsibility of the Coroner's Office to inter these individuals by burial or cremation. The reasons the deceased are not claimed is: the next of kin can't be found; no party will take responsibility; or the responsible party claims they can't afford to bury the deceased. The individual cost for the burial is \$1,195 and cremation cost is \$1,095. Total county cost was \$19,120 for 2010 and \$27,085 for 2011. The deceased are interred at the county-owned Cedar Heights Cemetery. On occasion, after the burial it was determined that property or family existed but the Coroner was unable to assess the property or family the county costs of the interment.

Recommendation: Submit a legal services requisition to establish a process to re-coup burial/cremation costs. Liens should be placed against the deceased individual's estate for the costs incurred by the county to inter them.



OFFICE OF THE CORONER COUNTY OF LEHIGH

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SCOTT M. GRIM, D-ABMDI
CORONER

PAUL F. HOFFMAN, SR., D-ABMDI
CHIEF DEPUTY CORONER

April 30, 2012

Mr. Glenn D. Eckhart
Office of the Controller
17 South 7th Street
Allentown, PA 18101

Dear Mr. Eckhart,

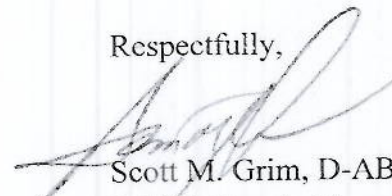
I am in receipt of your performance audit report for the Office of the Coroner for the year of 2010. I want to thank Mr. Robert Fenstermaker for his professionalism and assistance.

One issue was brought to my attention was the concern on burials for unclaimed individuals. As your office is aware, this has been an ever increasing concern of mine for some time. Currently, there is no law in Pennsylvania that requires the next of kin to handle or arrange final arrangements of a deceased loved one.

Again, I am requesting, through a Legal Service Requisition, for the Department of Law to review this concern and assist with a plan to retrieve these funds from the decedent's estate or next of kin. I will keep your office informed with the Department of Law's recommendations.

Thank you, for your assistance and support in this matter.

Respectfully,



Scott M. Grim, D-ABMDI
Lehigh County Coroner

