




Lehigh County
Pennsylvania

OFFICE OF THE CONTROLLER

Mark Pinsley, MBA Thomas Grogan, CPA
COUNTY CONTROLLER DEPUTY CONTROLLER

TO: Final Report Distribution
FROM: Mark Pinsley, County Controller 
DATE: December 3, 2021
RE: Coroner's Office

The controller's office has completed a financial audit of the coroner's office for the period January 1, 2020 to December 31, 2020. Our report 21-28 is attached.

The result of our audit is the Statement of Revenues and Expenditures for the period January 1, 2020 to December 31, 2020 present fairly, in all material respects, the financial activity for the Coroner's Office revenue (cremation authorizations, autopsies, and report request fees) and expenditures (cadaver transport, toxicology, post mortem, and burial expenditures).

Attachment

AUDITS/CORONER



COUNTY OF LEHIGH, PENNSYLVANIA

CORONER'S OFFICE

Financial Audit

For the Period January 1, 2020 to December 31, 2020

REPORT NO. 21-28

COUNTY OF LEHIGH, PENNSYLVANIA
CORONER'S OFFICE

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COUNTY OF LEHIGH, PENNSYLVANIA
CORONER'S OFFICE

Background

The Lehigh County Coroner's Office and Forensics Center delivers services to the Citizens of and those who die within the County of Lehigh, 24 hours a day, seven days a week. The Lehigh County Coroner's Office is an independent investigative agency staffed by highly trained personnel whose function is to investigate the facts and circumstances surrounding a death over which the Coroner has jurisdiction and to determine the Cause and Manner of Death. Investigative services performed include: forensic death investigations, forensic post mortem examinations, forensic photography, forensic fingerprinting, forensic entomology, forensic anthropology, forensic temperature analysis, forensic child and infant death analysis, forensics bloodstain pattern analysis, forensic odontology and forensic ophthalmology. Death scene investigations include: natural deaths, accidents, suicides, homicides as well as deaths due to neglect, abuse, terrorism, fire/arson, industrial accidents and mass disasters. The investigations and rulings of The Lehigh County Coroner's Office and Forensics Center concerning criminal acts or criminal neglect or those that affect public health and safety are the foundation for follow-up actions other investigative agencies.

Source: County of Lehigh 2020 Budget



Lehigh County
Pennsylvania

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COUNTY CONTROLLER DEPUTY CONTROLLER

Eric D. Minnich, D-ABMDI
Lehigh County Coroner
4350 Broadway
Allentown, PA 18104

Report on Financial Statements

We have audited the accompanying Statement of Revenues and Expenditures of the Coroner's Office for the period January 1, 2020 to December 31, 2020 (hereinafter referred to as the Schedules) and the related notes to the Schedules.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these Schedules in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Schedules based on our audits. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedules. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Schedules, whether due to human error or fraud. In making those risk assessments, the auditor considers internal control relevant to management's preparation and fair presentation of the Schedules in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of management's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management as well as evaluating the overall presentation of the Schedules.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion on the Schedules

In our opinion, the Schedules referred to above present fairly, in all material respects, the financial activity arising from cash transactions of the Coroner's Office for the period January 1, 2020 to December 31, 2020, in accordance with the U.S. generally accepted accounting principles. However, we noted control deficiencies or other management issues that are described in the accompanying "Schedule of Audit Findings and Recommendations".

As discussed in Note 1, the Schedules were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Also, as discussed in Note 1, the Schedules present only the Coroner's Office financial activity and does not purport to, and does not, present fairly the assets, liabilities, and results of operations of the County of Lehigh for the period January 1, 2020 to December 31, 2020 in conformity with the cash receipts and disbursements basis of accounting.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2021 on our consideration of the Coroner's Office's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering management's internal control over financial reporting and compliance.



MARK PINSLEY
County Controller

December 3, 2021
Allentown, Pennsylvania

Audited by: Joseph Buick

xc: Phillips Armstrong, County Executive
Board of Commissioners
Edward Hozza, Director of Administration
Kelly Mouer, Chief Deputy Coroner
Daniel A. Buglio, First Deputy Coroner
Timothy Reeves, Fiscal Officer

COUNTY OF LEHIGH, PENNSYLVANIA
CORONER'S OFFICE

Statement of Revenues and Expenditures
For the Period January 1, 2020 to December 31, 2020
(NOTE 1)

Revenue:

Cremation Authorizations	\$ 170,925
Autopsies & Report Request Fees	<u>54,597</u>
Total Revenues	\$ 225,522

Expenditures:

Transport of Cadavers	\$ 114,540
Toxicology	28,904
Post Mortem	651,332
Burial Expenditures	<u>24,195</u>
Total Expenditures	\$ 818,971

Revenues Over/(Under) Expenditures **\$(593,449)**

The accompanying notes are an integral part of this statement.

COUNTY OF LEHIGH, PENNSYLVANIA
CORONER'S OFFICE

Notes to Financial Statements
For the Period January 1, 2020 to December 31, 2020

1. **Summary of Significant Accounting Policies**

A. Reporting Entity

The Coroner's Office's financial activity is a part of the County of Lehigh's reporting entity, included in the general fund and is subject to annual financial audit by external auditors. This report is only for internal audit purposes.

B. Basis of Accounting

The accounting records of the County of Lehigh and the Statement of Revenue and Expenditures are maintained on the cash receipts and disbursements basis of accounting. Under this basis of accounting, revenue is recognized when cash is received and expenditures are recognized when paid. This differs from Generally Accepted Accounting Principles (GAAP) which requires the accrual basis of accounting.



OFFICE OF THE CONTROLLER

Mark Pinsley, MBA
COUNTY CONTROLLER

Thomas Grogan, CPA
DEPUTY CONTROLLER

Eric D. Minnich, D-ABMDI
Lehigh County Coroner
4350 Broadway
Allentown, PA 18104

We have audited, in accordance with the auditing standards generally accepted in the United States of America; and the standards applicable to financial audits contained in the *Government Auditing Standards* issued by the Comptroller of the United States; the accompanying Statement of Revenues and Expenditures of the Coroner's Office for the period January 1, 2020 to December 31, 2020 (hereafter referred to the Schedules) and have issued our report thereon dated December 3, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the Schedules, we considered the Coroner's Office's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Schedules, but not for the purpose of expressing an opinion on the effectiveness of management's internal control. Accordingly, we do not express an opinion on the effectiveness of the Coroner's Office's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention to those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. Significant deficiencies or material weaknesses may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Coroner’s Office’s Schedules are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. Our audit also included sufficient and appropriate tests for fraud, waste and abuse and we included in our report any material (either quantitatively or qualitatively) instances we noted however, our audit procedures would not necessarily identify all instances of fraud, waste and abuse that may be reportable.

Management’s Response to the Audit

We noted certain matters that we reported to management of the Coroner’s Office in a separate section titled “*Schedule of Audit Findings and Recommendations*”. If provided, the Coroner’s Office’s response to our audit is included in this report. We did not audit the Coroner’s Office’s response and, accordingly, we do not express an opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal controls and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose. This report is intended solely for the information and use of management, (identify the body or individuals charged with governance), others within the entity, and Phillips Armstrong, County Executive; Edward Hozza, Director of Administration; Board of Commissioners; Timothy Reeves, Fiscal Officer; Kelly Mauer, Chief Deputy Coroner; and Daniel Buglio, First Deputy Coroner and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.



MARK PINSLEY
County Controller

December 3, 2021
Allentown, PA

COUNTY OF LEHIGH, PENNSYLVANIA
CORONER'S OFFICE

Schedule of Audit Findings and Recommendations

1. Uncollected Accounts Receivable Balances Not Paid by Other Counties: As of December 31, 2020, the County had \$170,759 accounts receivable balance due from other counties. This balance is from invoices that are generated and sent to other counties when the Lehigh County Coroner's Office performs an autopsy on a non-county resident. The majority of the receivable balance (\$165,062) is over 90 days past due with balances held for several years. Although the autopsies were billed to other counties, there was little to no expectation of payments since the County is not invoiced for autopsy's performed by other counties on Lehigh County residents. The only time there is an expectation to recover autopsy fees from other counties is when they are requested by District Attorneys, which typically involves a homicide. Periodic statements to the District Attorneys pertaining to these outstanding balances are not consistently prepared and sent by the Fiscal office.

Recommendations: The Coroner and Fiscal offices should periodically review the receivable balances by county to determine collectability. Balances deemed uncollectible should be written-off in compliance with Fiscal policies. For balances deemed collectible but overdue, the Fiscal office should work with Legal department to facilitate collection efforts. In addition, periodic statements should be consistently prepared and mailed for all expected recoveries.

2. Uncollected Accounts Receivable Balances Not Paid by Funeral Homes: As of December 31, 2021, the County had \$25,300 accounts receivable balance due from various funeral homes that was over 90 days past due. This balance is from invoices generated and sent to funeral homes for the authorization of cremations by the Lehigh County Coroner's office. It was noted that \$18,800 of the 90 days past due balance pertain to three funeral homes.

Recommendations: The Coroner and Fiscal offices should periodically review the receivable balances by funeral home to determine collectability. For balances deemed collectible but overdue, the Fiscal office should work with Legal department to facilitate collection efforts.

Additionally, it is recommended that the Coroner and Fiscal offices evaluate the option of requiring funeral homes to provide credit cards or other electronic means for the payment of cremation authorizations when performed. This will eliminate invoicing, preparing and mailing of periodic statements, depositing of checks, collection efforts, and receivable balances.



LEHIGH COUNTY CORONER'S OFFICE AND FORENSICS CENTER

4350 Broadway

Allentown, PA 18104

610.782.3426 610.820.8271 FAX

Eric D. Minnich, D-ABMDI
Coroner

November 23, 2021

Mark Pinsley, Controller
Lehigh County Controller's Office
Lehigh County Government Center
17 S. 7th Street
Allentown, PA 18101-2400

Dear Mr. Pinsley,

I am in receipt of the current Controller's Financial Audit prepared by Auditor Joseph Buick. After a complete review of the report, I found it to be fair and complete. I look forward to working with the Fiscal Office to develop a plan to address the cremation fee recommendation. I have no issues or other concerns with the report and found Mr. Buick to be quite professional and enjoyable to work with.

Please feel free to contact me if you or your staff have any questions or concerns about the Office of the Coroner.

Respectfully,

Eric D. Minnich, D-ABMDI
Lehigh County Coroner



Accredited by the International Association of Coroners and Medical Examiners

