



**OFFICE OF THE CONTROLLER**

Mark Pinsley, MBA    Nanton John, CFE  
COUNTY CONTROLLER    DEPUTY CONTROLLER

**TO:** Final Report Distribution  
**FROM:** Mark Pinsley, County Controller  
**DATE:** March 21, 2024  
**RE:** 2022 Coroner's Office Audit

Handwritten initials "TP" inside a blue circle.

The controller's office has completed a financial audit of the coroner's office for the period January 1, 2022 to December 31, 2022. Our report number **24-11** is attached.

We sincerely thank the Coroner's Office staff for their assistance and cooperation during the audit.

The results of our audit are:

- The Statement of Revenues and Expenditures for the period January 1, 2022 to December 31, 2022 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).
- Uncollected Accounts Receivable balances from funeral homes for cremation authorization services have increased since the previous audit. Management has implemented certain processes to reduce future uncollected accounts.
- Uncollected Accounts Receivable balances from other counties for autopsy services deemed uncollectible were written off in August, 2022. The total amount of write-offs was \$172,658.

See "*Schedule of Audit Findings and Recommendations*" for further discussion and details.

Please feel free to contact me if you have any questions.

Attachment

AUDITS/CORONER



COUNTY OF LEHIGH, PENNSYLVANIA

CORONER'S OFFICE

*Financial Audit*

*For the Period January 1, 2022 to December 31, 2022*

REPORT NO. 24-11

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 2022 Budget



**OFFICE OF THE CONTROLLER**

Mark Pinsley, MBA    Nanton John, CFE  
COUNTY CONTROLLER    DEPUTY CONTROLLER

Daniel Buglio, 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, 2022 to December 31, 2022 (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***

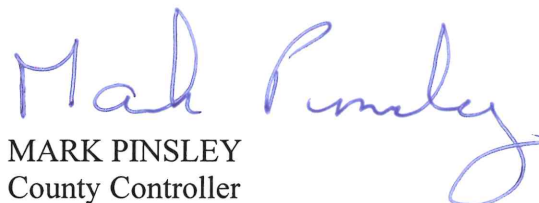
In our opinion, the Schedules referred to above present fairly, in all material respects, the financial activity arising from cash transactions of the Coroner’s Office for the period January 1, 2022 to December 31, 2022, in accordance with the U.S. generally accepted accounting principles. **However, 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, 2022 to December 31, 2022 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 March 11, 2024, 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

March 11, 2024  
Allentown, Pennsylvania

Audited by: Rachel Wolff

xc: Phillips Armstrong, County Executive  
Board of Commissioners  
Edward Hozza, Director of Administration  
Richard Pender, Chief Deputy Coroner  
Cassandra Schiffner, Operations Manager  
Timothy Reeves, Chief Fiscal Officer

COUNTY OF LEHIGH, PENNSYLVANIA  
CORONER'S OFFICE

*Statement of Revenues and Expenditures*  
*For the Period January 1, 2022 to December 31, 2022*  
(NOTE 1)

**Revenue:**

Fees & Commissions	\$ 203,643
Other Departmental Earnings	<u>70,649</u>
<b>Total Revenues</b>	<b>\$ 274,292</b>

**Expenditures:**

Transport of Cadavers	\$ 97,440
Toxicology	9,236
Post Mortem	484,561
Burial Expenditures	<u>8,755</u>
<b>Total Expenditures</b>	<b>\$ 599,992</b>

**Revenues Over/(Under) Expenditures** **\$(325,700)**

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, 2022 to December 31, 2022*

**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.

**C. Coroner During the Period Under Audit**

Eric Minnich served as Coroner from January 1, 2022 through April 1, 2022.

Daniel Buglio was appointed as Coroner by the Lehigh County Board of Commissioners on April 13, 2022, and served through December 31, 2022.





**OFFICE OF THE CONTROLLER**

Mark Pinsley, MBA    Nanton John, CFE  
COUNTY CONTROLLER    DEPUTY CONTROLLER

Daniel Buglio, D-AMBDI  
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, 2022 to December 31, 2022 (hereafter referred to the Schedules) and have issued our report thereon dated March 11, 2024.

***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.

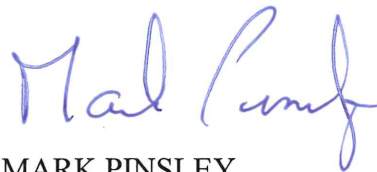
### ***Management's Response to the Audit***

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*". 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, others within the entity, and Phillips Armstrong, County Executive; Edward Hozza, Director of Administration; Board of Commissioners; Timothy Reeves, Chief Fiscal Officer; 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

March 11, 2024  
Allentown, PA

COUNTY OF LEHIGH, PENNSYLVANIA  
CORONER'S OFFICE

*Schedule of Current Audit Findings and Recommendations*

1. Uncollected Accounts Receivable Balances Not Paid by Funeral Homes: As of December 31, 2022, the County had \$39,750 accounts receivable balance due from various funeral homes that was over 90 days past due. This balance reflects invoices generated and sent to funeral homes for the authorization of cremations by the Lehigh County Coroner's office, and accounts for 77% of total receivables. Excessive uncollected accounts are a repeat finding from the prior audit in which uncollected balances over 90 days were \$25,300 in 2020, and \$60,650 in 2021.

Management implemented a new process on September 6, 2022, which requires funeral homes to provide and maintain a valid credit card on file in order to request services from the Coroner's office. The goal of this initiative is to assist in reducing future uncollected accounts; however, management does not appear to have taken an active approach to pursuing aged receivable account balances.

Recommendations: The Coroner and Fiscal offices should actively review the receivable balances by funeral homes to determine collectability. There should be a clearly defined policy for billing and collection activity, which includes department roles, communication, documented collection attempts, and possible consideration of nonperformance of future services due to unpaid accounts. For balances deemed collectible but overdue, the Fiscal office should work with Legal department to facilitate collection efforts.

COUNTY OF LEHIGH, PENNSYLVANIA  
CORONER'S OFFICE

*Schedule of Prior Audit Findings and Recommendations  
(Report #21-28, Issued on December 3, 2021)*

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.

Management Response: The Coroner and Fiscal office will review and develop a plan for addressing the recommendations. Per the management follow up letter dated March 17, 2022, the Coroner and Chief Fiscal Officer agreed that the uncollected accounts receivable balances from other counties was essentially uncollectible and should be written-off. The Coroner's Office will continue to bill District Attorneys from other counties for autopsies involving a homicide.

Current Status: On August 2, 2022, the balance of accounts receivables not paid and deemed uncollectible by other counties was written off in the amount of \$172,658. As of December 31, 2022, the balance of accounts receivables due from other counties for autopsies was \$0.

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.

Management Response: The Coroner and Fiscal office will review and develop a plan for addressing the recommendations. Per the management follow up letter dated March 17, 2022, the Coroner and Chief Fiscal Officer indicated they were actively working to reduce balances and collect outstanding balances including the use of alternative payment methods to expedite the payment process.

Current Status: As of December 31, 2022, the county had \$39,750 accounts receivable balance due from various funeral homes that was over 90 days past due. In September 2022, the coroner's office did implement the audit recommendation of requiring credit cards for funeral homes' payments. All invoices for cremation authorization services can only be paid with credit cards through NCR. Funeral homes must provide and maintain a valid credit card on file in order to request services from the coroner.



**LEHIGH COUNTY CORONER'S OFFICE  
& FORENSICS CENTER**

**DANIEL A. BUGLIO, D-ABMDI**  
LEHIGH COUNTY CORONER

4350 BROADWAY  
ALLENTOWN, PA 18104  
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FAX: (610) 820-8271

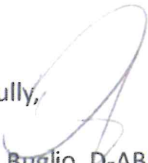
Friday, March 15, 2024

Mark Pinsley, Controller  
Lehigh County Controller's Office  
Lehigh County Government Center  
17 S. 7<sup>th</sup> Street  
Allentown, PA 18101

Dear Mr. Pinsley,

I have received the current Controller's Office Financial Audit prepared by your office. After review of the report, I found it to be fair and complete. I will continue to work hand-in-hand with the Fiscal Office on any and all outstanding balances. This was my first audit as Lehigh County Coroner and the professionalism, understanding and cooperation from your team moved the entire process along flawlessly.

Respectfully,

  
Daniel A. Buglio, D-ABMDI  
Lehigh County Coroner

**RECEIVED**  
MAR 20 2024  
CONTROLLER'S OFFICE  
LEHIGH COUNTY

