



COUNTY OF LEHIGH
OFFICE OF THE CONTROLLER

LEHIGH COUNTY GOVERNMENT CENTER
17 SOUTH SEVENTH STREET
ALLENTOWN, PA 18101-2400
(610) 782-3082 FAX: (610) 871-2897

GLENN D. ECKHART
COUNTY CONTROLLER

JOHN A. FALK
DEPUTY CONTROLLER

TO: Final Report Distribution
FROM: Glenn Eckhart, County Controller *G.E.*
DATE: July 24, 2017
RE: Coroner's Office

The controller's office has completed a financial audit of the coroner's office for the calendar year ending December 31, 2015. Our report 17-10 is attached.

The result of our audit is the Statement of Revenues and Expenditures for the calendar year ending December 31, 2015 present fairly, in all material respects, the financial activity for the Coroner's Office revenue (cremation authorizations, autopsies, and report fees) and expenditures (cadaver transport, post mortem expenditures, and burial expenditures).

Attachment

AUDITS/CORONER

COUNTY OF LEHIGH, PENNSYLVANIA

CORONER'S OFFICE

Financial Audit
for the Calendar Year Ending December 31, 2015

REPORT NO. 17-10

COUNTY OF LEHIGH, PENNSYLVANIA
CORONER'S OFFICE

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Coroner's Response	No Response

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 2017 Budget



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GLENN D. ECKHART
COUNTY CONTROLLER

JOHN A. FALK
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Scott M. Grim, D-ABMDI
Lehigh County Coroner
4350 Broadway
Allentown, PA 18104

We have audited the accompanying Statement of Revenues and Expenditures of the Coroner's Office for the year ending December 31, 2015 as listed in the Table of Contents. The financial statements are the responsibility of the Coroner's Office's management. Our responsibility is to express an opinion on the Statement of Revenues and Expenditures based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the generally accepted government auditing 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the financial statements 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 financial statements present only selected 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 year ending December 31, 2015 in conformity with the cash receipts and disbursements basis of accounting.

In our opinion, the Statement of Revenues and Expenditures referred to above present fairly, in all material respects, the financial activity arising from cash transactions of the Coroner's Office for the year ending December 31, 2015, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 13, 2017 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* and should be considered in assessing the results of our audit.



GLENN ECKHART
County Controller

July 13, 2017
Allentown, Pennsylvania

xc: Board of Commissioners
Thomas Muller, County Executive
Timothy Reeves, Fiscal Officer

COUNTY OF LEHIGH, PENNSYLVANIA
CORONER'S OFFICE

Statement of Revenues and Expenditures
for the Calendar Year Ending December 31, 2015
(NOTE 1)

Revenue:

Cremation Authorizations	\$ 129,933
Autopsies & Report Request Fees	<u>39,640</u>
Total Revenues	\$ 169,573

Expenditures:

Transport of Cadavers	\$ 99,075
Post Mortem	531,002
Burial Expenditures	<u>23,500</u>
Total Expenditures	\$ 653,577

Revenues Over/(Under) Expenditures	<u>\$(484,004)</u>
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The accompanying notes are an integral part of this statement.

COUNTY OF LEHIGH, PENNSYLVANIA
CORONER'S OFFICE

*Notes to Financial Statements
for the Calendar Year Ending December 31, 2015*

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.



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Scott M. Grim, D-ABMDI
Lehigh County Coroner
4350 Broadway
Allentown, PA 18104

We have audited the financial statements of the Coroner's Office for the year ended December 31, 2015 and have issued our report thereon dated July 13, 2017. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the generally accepted government auditing standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

In planning and performing our audit, we considered the Coroner's Office's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the Statement of Revenues and Expenses, but not for the purpose of expressing an opinion on the effectiveness of the Coroner's Office's internal control over financial reporting. 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 misstatements 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.

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.

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. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

As part of obtaining reasonable assurance about whether the Coroner's Office's financial statements 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*.

This report is intended solely for the information and use of management and others within the entity, and Thomas Muller, County Executive; Board of Commissioners; and Timothy Reeves, 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.



GLENN ECKHART
County Controller

July 13, 2017
Allentown, PA