



## OFFICE OF THE CONTROLLER

Mark Pinsley, MBA

COUNTY CONTROLLER

Nanton John, CIA, CFE

DEPUTY CONTROLLER

**TO:** Final Report Distribution

**FROM:** Mark Pinsley, County Controller

**DATE:** December 31, 2025

**RE:** 2024 Coroner Audit

We have completed an audit of the Coroner's Office *Statement of Revenues and Expenditures*, for the year ended December 31, 2024. Our report, number 25-30, is attached. We wish to thank the leadership and staff of the Coroner's Office for their cooperation and support during the audit.

The results of our audit are:

- The *Statement of Revenues and Expenditures* for the year ended December 31, 2024 presents fairly, in all material aspects, the financial activity of the Coroner's Office.
- Recommend the strengthening of controls over the identification, budgeting and purchasing of capital assets (see *Schedule of Findings and Recommendations*, page 9).

### Revenues

**\$ 241,075**

Cremation Authorizations,  
Requested Reports,  
Services Billed to District  
Attorney and Other  
Counties

### Expenditures

**\$ 421,821**

Body Transportation,  
Autopsies, Toxicology &  
Microbiology Testing &  
Reports, Indigent Burial

Attachment



**COUNTY OF LEHIGH, PENNSYLVANIA**

**CORONER'S OFFICE**

*Statement of Revenues and Expenditures  
For the Year ended December 31, 2024  
and Controller's Opinion*

COUNTY OF LEHIGH, PENNSYLVANIA  
CORONER’S OFFICE

*Table of Contents*

	Page(s)
Background.....	1
OPINION OF MARK PINSLEY, LEHIGH COUNTY CONTROLLER .....	2-4
Statement of Revenues and Expenditures (and related notes) for the Year ended December 31, 2024 .....	5-6
Comments on Internal Control and Compliance .....	7-8
Schedule of Audit Findings and Recommendations.....	9
Schedule of Prior Audit Findings and Recommendations..... (Report #24-11; issued March 11, 2024)	10
Coroner Office Response .....	11-12

COUNTY OF LEHIGH, PENNSYLVANIA  
CORONER'S OFFICE

***Background***

In Lehigh County, the Coroner's Office is never closed, not even on holidays. The office provides services 24/7/365 to investigate deaths that occur under its jurisdiction that are sudden, unexpected, or might involve a crime, accident, fire, or abuse. When that happens, an investigator from the Coroner's Office must try to determine the cause of death and how it occurred. The investigator makes sure the person is identified, contacts the family, and keeps the person's belongings safe.

The office handles thousands of cases each year, and works closely with law enforcement, the county District Attorney's Office, external forensic pathologists, and other county and public-health agencies when needed.

**Coroner's Office Core Functions:**



The office has approximately 25 trained investigators working alongside others, such as morgue staff, X-ray technicians, and various contractors (e.g. forensic pathologists, dental examiners, etc.) who work to complete investigations.

The Lehigh County Coroner Office is accredited by both the National Association of Medical Examiners (NAME) and the International Association of Coroners & Medical Examiners (IACME) — a recognition that the office meets national standards for death investigation. Accreditation supports the credibility of findings.

The staff guides families through what happens next, explain how their loved one will be cared for, and answer questions. The office tries to stay connected to the community by giving tours, sharing information, helping students learn, and offering tools and classes so people understand how their work keeps everyone safe.



## OFFICE OF THE CONTROLLER

Mark Pinsley, MBA

COUNTY CONTROLLER

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### INDEPENDENT AUDITOR'S REPORT

Daniel Buglio, D-ABMDI  
Lehigh County Coroner  
Lehigh County Coroner's Office & Forensic Center  
4350 Broadway  
Allentown, PA 18104

#### **Report on Financial Statements**

##### ***Opinion***

We have audited the accompanying Statement of Revenues and Expenditures of the Coroner's Office for the year ended December 31, 2024 (hereinafter referred to as the Schedules) and the related notes to 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 year ended December 31, 2024, in accordance with the cash basis of accounting described in Note 1.

##### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (GAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Coroner's Office and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

##### ***Emphasis of Matter – Basis of Accounting***

We draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements were prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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 calendar year ending December 31, 2024 in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, mis- representations, or the override of certain internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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 the Coroner's Office internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Coroner's Office ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**We noted control deficiencies or other management issues that are described in the accompanying "Schedule of Audit Findings and Recommendations".**

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2025 on our consideration of the Coroner's Office 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.

A handwritten signature in dark ink that reads "Mark Pinsley". The signature is written in a cursive style with a long horizontal stroke at the end.

MARK PINSLEY  
County Controller

Allentown, Pennsylvania  
December 30, 2025

Audited by: Joseph Buick and  
Michelle Hobel

Final Distribution:

Phillips Armstrong, County Executive  
Board of Commissioners  
Edward Hozza, Director of Administration  
Richard Molchany, Director of General Services  
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*  
*Selected Accounts*  
*For the Year ended December 31, 2024*  
(NOTE 1)

	Unadjusted	(NOTE 2) Audit	Adjusted
<b>Revenues:</b>	<u>Balance</u>	<u>Adjustment</u>	<u>Balance</u>
Fees & Commissions ( <i>Cremation Authorizations</i> )	\$165,725	(\$135)	\$165,590
Other Department Earnings ( <i>Requested Reports</i> )	50,850	(12,240)	38,610
All Other Revenues ( <i>Services Billed to District Attorney &amp; Other Counties</i> )	<u>44,500</u>	<u>(7,625)</u>	<u>36,875</u>
<b>Total Revenues</b>	\$261,075	(\$20,000)	\$241,075
 <b>Expenditures:</b>			
Post Mortem ( <i>Autopsies &amp; Related Services</i> )	\$372,440	(\$61,786)	\$310,654
Transportation of Cadavers ( <i>Body Transportation</i> )	76,900		76,900
Toxicology ( <i>Toxicology &amp; Microbiology Testing &amp; Reports</i> )	23,332		23,332
Burial Expenditures ( <i>Indigent</i> )	<u>10,935</u>	<u>          </u>	<u>10,935</u>
<b>Total Expenditures</b>	\$483,607	(\$61,786)	\$421,821
 <b>Revenues Over/(Under) Expenditures</b>	 <u>(\$222,532)</u>		 <u>(\$180,746)</u>

*The accompanying notes are an integral part of this financial statement.*



COUNTY OF LEHIGH, PENNSYLVANIA  
CORONER'S OFFICE

*Notes to Financial Statement*  
*For the Year ended December 31, 2024*

**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 Revenues 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**

Daniel Buglio was elected Coroner in November 2023 for a period of four years (2024 through 2027).

**2. Audit Adjustments**

**A. Revenues**

Audit adjustments pertain to inaccurate account coding of Coroner's Office revenues. During 2024, the state of Pennsylvania awarded \$20k in grants/awards to the Coroner's Office. Although properly recorded as Coroner Office revenue, the amounts were incorrectly coded in the general ledger and should have been coded to the Grants and Reimbursements revenue account.

**B. Expenditures**

The expenditure audit adjustment represents a vehicle purchase and up-fitting (\$59k), and vehicle expenses (\$3k) that were inaccurately account coded. Although deemed significant for the presented expenditure accounts, it is not deemed significant to the general fund presented on the county financial statements. See *Schedule of Audit Findings and Recommendation* (page 9) regarding vehicle purchase and up-fittings.



## OFFICE OF THE CONTROLLER

Mark Pinsley, MBA

COUNTY CONTROLLER

Nanton John, CIA, CFE

DEPUTY CONTROLLER

### **Independent Auditor's Report on Internal Control over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements in Accordance with Government Auditing Standards**

Daniel Buglio, D-ABMDI  
Lehigh County Coroner  
Lehigh County Coroner's Office & Forensic Center  
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 year ended December 31, 2024 (hereafter referred to as the Schedules) and have issued our report thereon dated December 30, 2025.

#### ***Internal Control over Financial Reporting***

In planning and performing our audit of the Schedules, we considered the Coroner's Office 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 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 a 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 was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies may exist that have not been identified.

### ***Compliance and Other Matters***

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

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*".

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

The Coroner's Office response to our audit is included in this report. We did not audit the Coroner's Office 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, 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

Allentown, Pennsylvania  
December 30, 2025

COUNTY OF LEHIGH, PENNSYLVANIA  
CORONER'S OFFICE

*Schedule of Audit Findings and Recommendations*

1. Unauthorized Vehicle Purchases: During 2024, the Coroner's Office purchased two vehicles and various vehicle up-fittings; however, the Capital Plan and Budget only identified one planned vehicle purchase.

Per the Administrative Code, Section 602:

- Capital Plan: Should include projected equipment needs with expected life of two or more years, with an expected unit cost exceeding \$20k
- Capital Budget: Should include newly acquired equipment with expected life of two or more years, with a unit cost exceeding \$4k

Both of the 2024 vehicle purchases, and up-fittings, were incorrectly posted to the Coroner's Office expense accounts (Post Mortem - \$62k, and Death Certificate Expense - \$39k), and should have been coded to Other Capital Projects – General County Vehicle Replacement.

It should be noted that one of the vehicle purchases was identified by the Office of Fiscal Affairs at the end of 2024 to be included as a fixed asset; however, a journal entry was not performed to correct the mis-posting. The remaining vehicle purchase and up-fittings were not identified to be included as fixed assets at the end of 2024.

By circumventing the Administrative Code, one of the vehicles purchases and the vehicle up-fittings were not properly approved by the Board of Commissioners to be included in the Capital Plan or Budget. In addition, fixed assets were not appropriately identified for capitalization purposes.

Based on the above, audit scope was expanded to include 2025 vehicle purchases. The following was noted:

- Although no vehicle purchases were included in the 2025 Capital Plan, or Capital Budget, the Coroner's Office purchased three vehicles, and various vehicle up-fittings:
  - February, 2025: New vehicle: \$45k incorrectly posted to Post Mortem expense account
  - May, 2025: New vehicle: \$49k incorrectly posted to Post Mortem expense account
  - January – August, 2025: Various vehicle up-fittings: \$28k coded to Death Certificate and Post Mortem expense accounts
  - July, 2025: New vehicle: \$55k incorrectly posted to Post Mortem expense.

2025 purchases were brought to the attention of the Director of General Services, which prompted an amendment to the 2025 Capital Plan. The amendment was approved by the Board of Commissioners November 25, 2025.

The 2025 purchases were also brought to the attention of the Office of Fiscal Affairs for account coding correction and for the identification of fixed assets.

Recommendations: If vehicle replacement/upgrade needs arise, the Coroner's Office should work with the Director of General Services, and the Office of Fiscal Affairs to coordinate changes to the Capital Plan and Capital Budget for Board of Commissioner approval. In addition, when purchases are initiated (via purchase order), account coding should be validated/confirmed with both the Office of Procurement and the Office of Fiscal Affairs.

COUNTY OF LEHIGH, PENNSYLVANIA  
CORONER'S OFFICE

*Schedule of Prior Audit Findings and Recommendations  
(Report #24-11, Issued on March 11, 2024)*

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.

Current Status: Transitioning to credit cards in 2022 for cremation authorizations has eliminated receivable balances. The Coroner and Department of Law did pursue collection of past due balances during 2022 and 2023 (approx. \$13k collected). It was agreed that due to the aging of the remaining receivables, collection efforts will not be pursued.





# LEHIGH COUNTY CORONER'S OFFICE & FORENSICS CENTER

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

4350 BROADWAY  
ALLENTOWN, PA 18104

OFFICE: (610) 782-3426

FAX: (610) 820-8271

Tuesday, December 30, 2025

To: Mark Pinsley, Lehigh County Controller  
From: Daniel A. Buglio, Lehigh County Coroner  
Ref: Audit Conclusion and Appreciation

Dear Controller Pinsley,

As the audit of the Coroner's Office concludes, I would like to extend my sincere and heartfelt thanks to Joseph Buick, Nanton John, and Michelle Hobel. Throughout this entire process, they demonstrated true professionalism, understanding, and patience with both my staff and me. The relationships built during this audit will undoubtedly continue to serve as a source of guidance, suggestions, and ideas moving forward.

When I was appointed Coroner, I inherited an office with many issues that needed to be addressed, corrected, and reestablished. I was provided no transition from my predecessor and was tasked with overhauling the office using my more than 22 years of experience working within this organization. In a relatively short period of time, I implemented numerous changes to move the office toward a more modern, compliant, and sustainable operation. These efforts included obtaining an additional accreditation through the National Association of Medical Examiners (NAME), making our office the only Coroner's Office in the Commonwealth accredited by a medical examiner association.

These changes included updating billing practices related to cremations, addressing and attempting to collect an extensive outstanding cremation debt, implementing new policies and procedures, and continuing to modernize overall operations.

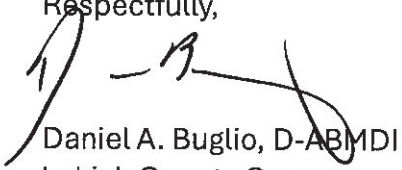
Now, three years into the position and serving as an elected official, the Coroner's Office is in a much stronger position than when I assumed this role. That said, I fully recognize that there are still improvements to be made, as well as audit findings and recommendations that must be addressed. I want to be clear that I take these matters seriously and am actively working toward correction and improvement.



As part of this effort, I will be researching and implementing a more effective and accountable system for reviewing payments and invoicing for services provided by the office.

Thank you again for the professionalism and collaboration demonstrated throughout this audit process. I appreciate the continued support and guidance from your office as we move forward.

Respectfully,



Daniel A. Buglio, D-ABMDI  
Lehigh County Coroner