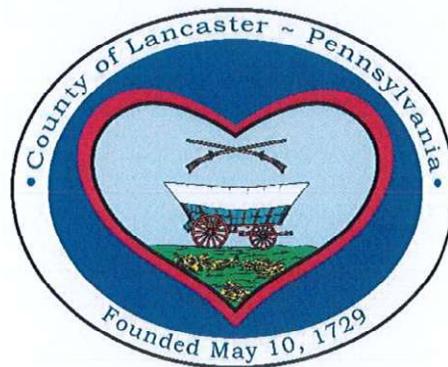


# Lancaster County Coroner Audit Report

For the period of January 1, 2019, through December 31, 2020



Lisa Colón  
Lancaster County Controller

**Lancaster County Coroner Audit Report**  
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**For the period January 1, 2019, through December 31, 2020**

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## Controller's Office

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Controller  
Lisa K. Colón

May 17, 2022

Dr. Stephen Diamantoni, Coroner  
Lancaster County Forensic Center  
2080 Spring Valley Rd  
Lancaster, PA

Dear Dr. Stephen Diamantoni:

Attached is the audit report for the Lancaster County Forensic Center ("Coroner's Office") as prepared by the Lancaster County Controller's Office. The examination period for the audit procedures were performed covering the period between January 1, 2019 through December 31, 2020. The Controller's Office tested and audited the financial and procedural affairs pertaining to the Coroner's revenues and expenses incurred, in accordance to the applicable *Government Auditing Standards*. Within the audit report, we have also provided recommendations for improvement to internal controls and efficiency over your office's operations, duties and functions. Please note, it is the responsibility of the Coroner and management to ensure compliance with any and all applicable State and local laws and regulations, as well as County policy in place. We do not express an opinion or provide any assurance on the information examined because of the limited procedures executed do not provide us with sufficient evidence to express an opinion.

The Controller's Office acknowledges the cooperation and commitment of the Coroner's Office in assisting with this audit. Your help and the help of your staff were instrumental to the performance and completion of this audit in a timely manner.

This report is intended for the information and use of the Coroner's Office and its management and is not intended to be and should not be used by anyone other than the specified party without consent. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

Lisa K Colon  
Lancaster County Controller  
JDG



**Lancaster County Coroner**  
**Relevant Audit Notes**  
**For the period January 1, 2019, through December 31, 2020**

**Note A – MISSION STATEMENT**

The Lancaster County Coroner's Office is committed to the accurate determination of the cause of death, manner of death, proper scientific identification, and respectful disposition of every case under the jurisdiction of the agency. This is accomplished through the professional and compassionate application of the disciplines of science, medicine, and law.

**Note B – OFFICE / DEPARTMENT DESCRIPTION**

The Lancaster County Coroner's Office is located at the Lancaster County Forensic Center, 2080 Spring Valley Road, Lancaster, PA. The Coroner of Lancaster County is Dr. Stephen Diamantoni. The Coroner is elected to a four-year term. Coroner Diamantoni began his term on January 1, 2008. Eric Bieber began serving as Chief Deputy Coroner on January 7, 2008.

The Office of the Coroner is divided into four operational areas:

- Administration
- Forensic services
- Investigations
- Laboratory operations

The Lancaster County Coroner's Office investigates the facts and circumstances of deaths which occur within the County, regardless of where the cause of death may have occurred. The purpose of such investigations shall be to determine the cause and manner of any such death. As a part of this investigation, the Coroner shall determine the identity of the deceased and notify the next of kin of the deceased.

The jurisdiction of the Lancaster County Coroner encompasses the entire County of Lancaster, Pennsylvania. Both east and west shores of the Susquehanna River are in Lancaster County. Emergency Medical Service providers, fire / rescue personnel, police officers, physicians, or healthcare facility personnel typically notify Lancaster County-Wide Communications (LCWC) of a case for the Coroner's Office. The LCWC will then contact the on-call Deputy Coroner regarding the case.

Pennsylvania State law authorizes the Coroner to order autopsies, when necessary, to determine the cause and manner of death. However, not all deaths that occur in Lancaster County are reportable to the Coroner.<sup>1</sup>

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<sup>1</sup> <https://www.co.lancaster.pa./1493/Coroners-Office>

**Lancaster County Coroner**  
**Relevant Audit Notes *(continued)***  
**For the period January 1, 2019, through December 31, 2020**

**Note C – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Coroner's Office reports on the cash basis of accounting. Under the cash basis of accounting, revenues are recognized when received and expenses are recognized when the disbursement is made.

**Note D – SCOPE AND PROCEDURES OF AUDIT**

The period of review is January 1, 2019, through December 31, 2020, which covers the 2019 and 2020 fiscal years. The audit was conducted in accordance with applicable *Government Auditing Standards*, issued by the Comptroller of the United States. Under the current audit procedures, the Lancaster County Coroner's Office has not yet been audited by the Lancaster County Controller's Office.

A sample of revenues and expenses, including office supplies, uniforms, medical supplies, motor vehicle repairs, contracted professional services, travel, telephone and laundry and sanitation expenses, were selected for the years 2019 and 2020. Procedures were performed to test the accuracy, existence, proper approval, account coding, compliance with laws and regulations and allowability of transactions. A selection of 26 revenue entries and 59 expense entries were selected for testing under the scope of this audit.

The Controller's Office also conducted an interview regarding the Coroner's Office internal controls and policies to obtain an understanding of the functions, responsibilities, and segregation of duties within the office.

**Note E – OBSERVATIONS, FINDINGS, RECOMMENDATIONS AND MANAGEMENT RESPONSES**

The Controller reported certain observations and findings along with recommendations of improvement as a result of the examination performed over the transactions of the Coroner's Office. The Coroner's Office provided responses to these observations, findings, and recommendations. The sections detailing both follow this note.

**Lancaster County Coroner**  
**Audit Findings & Observations**  
**For the period January 1, 2019, through December 31, 2020**

This section of the report presents the findings and observations that resulted from our audit examination. Following the findings and observations, we provide recommendations to correct or better the described occurrences.

**Finding #1: Improper Collection of Revenues**

**Background:**

In August 2019, the Lancaster County Court of Common Pleas ordered all Coroner reports (i.e., toxicology and autopsy reports) to be filed with the Prothonotary's Office every year in February as public records. This court order allows the public access to vital records of any past Coroner cases free of charge once it has been filed with the Prothonotary's Office.

**Description:**

In the selected sample, Case #LC-19-2458, a request was made to the Coroner's Office for a case that was dated September 2019. Along with the request, a check was made out to the Lancaster County Coroner for a Toxicology Report. The Controller's Office identified that the requested item was already filed with the Prothonotary's Office as of February 2020. As such, this case was already public record and free of charge to the requesting party. The Controller's Office followed up with the Coroner's Office and identified payment was not remitted back to the requestor. As such, the Controller identified this as an improper collection of revenue.

**Finding #2: Incorrect Amount Reimbursed to Employee**

**Background:**

Certain expenses are allowed for reimbursement if itemized receipts are submitted. Expenses must be a business expense to the County and not considered personal in nature. Expenses must follow the County Policy and submitted within 60 days from the day the expense was incurred.

**Description:**

The Controller's Office identified that an employee, was incorrectly over-reimbursed \$10.00 for a Costco purchase. The Controller's Office obtained and inspected the Costco receipt. For two reimbursed items, the items had a discount of \$5.00 each, which was not discounted when claimed for reimbursement. As such, the employee was over-reimbursed \$10.00.

**Finding #3: Incorrect Coding of Expense to the Wrong Account**

**Background:**

The expense account #7244 or *Motor Vehicle Repair & Maintenance (R&M) Supplies*, is an

**Lancaster County Coroner**  
**Audit Findings & Observations (continued)**  
**For the period January 1, 2019, through December 31, 2020**

**Finding #3: Incorrect Coding of Expense to the Wrong Account (continued)**

expense account to be utilized for all purchases used for the operation, maintenance, and repair of a motor vehicle.

**Description:**

While performing testing procedures over the selected expense samples, the Controller's Office identified a meal/office supply (Costco coffee) coded to the expense account #7244, Motor Vehicle Repair & Maintenance (R&M) Supplies. Although the expense itself is a valid and acceptable expense to the County, the expense was coded incorrectly to the wrong expense account.

**Observation #1: Report Request: Missing or Incomplete Data of Requests Made to the Coroner's Office**

**Background:**

When requests are submitted to the Coroner's Office, via phone, mail, email or in person, a request form is completed and submitted to the Coroner. Request information is updated into the Report Request, which is a spreadsheet created by the Coroner's Office which details the case number, requestor name, requested date, reports requested, date received, date sent, payment, date of death (DOD), requestor's address, and a notes section. This spreadsheet is utilized to organize all requests made.

**Description:**

For the Revenue Test, thirteen samples were selected from the Report Request between January 1, 2019, through December 31, 2020. The details listed in the Report Request were used as attributes to test and vouch to supporting documentation. Testing attributes included the requestor's name, request date, requested items, payment, and date requested reports were submitted. However, the Controller's Office identified several instances where the Report Request was missing specific details or attributes, such as payment information, date reports were submitted, or request dates, and failing to update requested information. The Controller's Office was successfully able to verify all information based on the support and back-ups provided by the Coroner's Office, which included the report request form, invoice, payment support, the cover page directly from the Coroner to the requested party to indicate submission of the requested items and vouching monies collected to their respective IDRFS.

**Observation #2: Outdated Narratives/Documentation of Coroner's Functions/Duties**

**Background:**

The Coroner's Office shared a folder with documentation regarding the Coroner's daily functions and duties. The documents obtained had descriptive details narrating the daily operations and responsibilities of the office. Such narratives included how requests were accepted, how

**Lancaster County Coroner**  
**Audit Findings & Observations (continued)**  
**For the period January 1, 2019, through December 31, 2020**

**Observation #2: Outdated Narratives/Documentation of Coroner's Functions/Duties (continued)**

investigators respond to emergency calls and a description of administrative duties.

**Description:**

During the course of the audit, the Controller's Office identified several differences between the narratives outlined in the shared documents and actual occurrences in the Coroner's Office. For example, from the narratives provided by staff, only Next of Kin had the right to request information and reports from the Coroner. However, new court orders and provisions allowed the general public to make such requests.

**Observation #3: Inappropriate Coding of Expenses to the Wrong Account**

**Background:**

Departments of Lancaster County are required to complete Voucher Forms for invoices or any other expenses for payment or reimbursement. When completing Voucher Forms, the vendor's name, vendor #, invoice #, amounts, and account # is required before submitting Voucher Forms to the Controller's Office. The expense account #7328 or *Staff Development*, is an expense account to be utilized for all purchases of staff development services such as conference fees (including all conference materials, but excluding travels and meals), course fees, dues, subscriptions, newspapers and/or memberships.

**Description:**

While performing testing procedures over the selected expense samples, the Controller's Office identified five expenses, which included expenses for food, airflight, tools, vehicle rentals, and luggage expenses, all coded to the Expense Account #7328 *Staff Development*. Although the expenses itself were valid and acceptable expenses to the County, the expenses were coded inappropriately as *Staff Development* expenses. Each of the five expenses, have specific expense accounts that they may be incurred to, such as Office Supplies, Food, Travel & Certification expense accounts.

**Lancaster County Coroner**  
**Audit Recommendations**  
**For the period January 1, 2019, through December 31, 2020**

Based on the Audit Findings & Observations section of this report, the Controller's Office provides the following recommendation to correct or improve described occurrences listed in the preceding section.

1. We recommend that all expenses should be reviewed to ensure that expenses amounts are coded to the correct expense accounts. Expense accounts should be reviewed and analyzed to ensure items are being incurred and coded correctly. The Controller's Office identified the following expense accounts which are available for the Coroner's Office to utilize going forward:
  - **7323 Travel** - Purchase of all transportations (mileage, plane, and rail tickets), hotel rooms, tolls, parking, all while on County business. Exceptions would include expenses such as conference fees
  - **7343 Certification & Education** - All travel expenses incurred for the purpose of education or obtaining certification, relating to County business
  - **7344 Conference Travel** - All travel expenses incurred for traveling to County-business conferences and conference related travel expense
  
2. We recommend that the internally created Report Requests log be updated as requests are made, invoices are mailed out, payment is received, and reports are submitted to the requesting party. The Report Request should reflect an accurate and complete listing of all requests made to the Coroner's Office and clear documentation of the following:
  - Requestor's Full Name
  - Requested Date
  - Case Information (Case #, Name, DOD, etc.)
    - If case belongs to the prior year or older, it should be noted, checked off, etc. to ensure no payment is required
  - Method of Request (In person, online, mail, over the phone)
  - Requested Items/Reports
  - Invoice #, created for the request
  - Invoice Amount
  - Payment Received
  - Date of Payment Received
  - Method of Payment
  - Reports/Items Submitted to Requestor
  - Notes/Other – for any details relevant to the request

Report Request should be reviewed periodically and/or reconciled to deposits made by the Coroner's Office to ensure that this internal report is complete and accurate.

**Lancaster County Coroner**  
**Audit Summary of Facts**  
**For the period January 1, 2019, through December 31, 2020**

We have performed specific procedures to assist in evaluating internal control and effectiveness of the Lancaster County Coroner's Office for the 2019 and 2020 fiscal years.

Reportable conditions involve issues coming to our attention relating to significant deficiencies or non-compliance that could adversely affect the Coroner's Office records. These conditions could adversely affect their ability to record and report financial data consistent with those standards of management. While conducting our audit, we noted findings, observations, and/or issues of non-compliance which are described in the Audit Findings and Observations section of this report. The Controller's Office identified a high volume of expense samples that were incurred to the incorrect or inappropriate expense account. Inappropriate coding of expense accounts affects the accuracy of the financial records and reporting of the Coroner's Office.

We sampled transactions from specific accounts to ensure they have been executed in accordance with management's approval. Inherent limitations in any internal control structure can cause errors or irregularities to occur and not be detected. Our testing would not necessarily disclose all matters in the internal control structure that might be reportable conditions. Included in our audit, we have reported at least one finding that involves a lack in the internal control structure of the Lancaster County Coroner's Office. In future audits, we will continue to re-evaluate the internal control structure to ensure that policies and procedures do not become inadequate or ineffective because of changes in conditions or design.

**Lancaster County Coroner**  
**Audit Responses**  
**For the period January 1, 2019, through December 31, 2020**

This section of the report presents responses from the Lancaster Coroner's Office to the findings and observations, as deemed necessary, identified in this audit report. This audit report was made available to the Coroner's Office on March 28, 2022.

**A. *In response to Finding #1:***

In a verbal communication with Eric Bieber, new staff have been employed at the Coroner's Office and have been trained to carefully review requests to ensure that prior year cases, which may belong to the Prothonotary's Office as public records, do not get assessed a fee.

*Controller's Office Response:*

The Controller's Office reaffirms the finding and notes that this was the only revenue that was collected improperly.

**B. *In response to Finding #2:***

The Coroner's Office "takes responsibility for the error, but we do recognize that there will be some margin of human error. We plan to be more diligent in our review process."

*Controller's Office Response:*

The Controller's Office reaffirms the finding and will also ensure that the Accounts Payable (AP) Department be diligent when reviewing expenses submitted for any errors.

**C. *In response to Finding #3:***

"The Coroner's Office takes responsibility for the error which was not recognized by multiple individuals in either department. We do assume there to be some margin of error, as we are only human, but we will be more diligent in our review process of vouchers."

*Controller's Office Response:*

The Controller's Office reaffirms the finding and notes that this was the only expense that was booked to the incorrect account.

**Lancaster County Coroner**  
**Audit Responses (*continued*)**  
**For the period January 1, 2019, through December 31, 2020**

**D. *In response to Observation #1:***

“I did request that our office staff utilize your recommendation regarding the collection and documentation of report requests that our office receives. Two new databases created using the specific data points that were outlined in your report and have been enacted for the current year which we will continue to use moving forward.”

*Controller’s Office Response:*

The Controller’s Office commends the Coroner’s Office for implementing a new database to organize all reports requested and document relevant information pertaining to the request.

**E. *In response to Observation #2:***

“The policies that were provided to the Controller’s Office were unfortunately, not the most recent and updated policies we enacted due to the change in the law governing the report request availability. I would like to mention that regardless of what policy was provided, the Office of the Coroner did its’s best to comply with report request in an accurate fashion...”

*Controller’s Office Response:*

The Controller’s Office commends the Coroner’s Office for their timely response and the entire staff’s cooperation in provided documentation and answering any outstanding questions. The Controller’s Office affirms that newly office narratives and procedures have been implemented.

**F. *In response to Observation #3:***

“... as previously discussed, we have used that code in that manner for several years. Grant funds from an escrow account are moved to the staff development account for conference (travel, food, etc.) and a single code is used for payment. The request for payment is submitted to the Controller’s Office for processing and dispersal of those funds. The Controller’s Office has never brought the coding error to our attention previously, nor have they supplied the accurate code to be used after the error was discovered.”

*Controller’s Office Response:*

The Controller’s Office reaffirms the finding and notes that this is the first year examining expenses critically. However, moving forward the Controller’s Office has provided a chart of accounts to the Coroner’s Office listing all the multiple accounts that expenses may be booked to; and the AP Department will be advised about properly coding expenses to the correct expense accounts.

**Lancaster County Coroner  
Controller's Office Summary  
For the period January 1, 2019, through December 31, 2020**

**Controller's Office Summary**

With the completion of this audit and the recommendations provided to the Coroner's Office, we believe the Coroner's Office can and will continue to demonstrate efficient and effective operations. This is a direct result of the Coroner, Dr. Diamantoni, the Chief Deputy Coroner, Eric Bieber, and their dedicated staff's willingness to enact our recommendations and the positive changes made to ensure improvement is attributed in every aspect of the Coroner's functions. The openness and professionalism of the Coroner's Office, show the office is dedicated towards progress and improvement and the Controller's Office has also made it clear that we are open and willing to help with any issues that may arise pertaining to financial information or internal department controls.