

**OFFICE OF THE KANE COUNTY AUDITOR**  
KANE COUNTY GOVERNMENT CENTER

TERRY HUNT  
KANE COUNTY AUDITOR

JOHN F. X. HARAHAH  
DEPUTY AUDITOR



719 S. BATAVIA AVENUE  
GENEVA, ILLINOIS 60134

630-232-5915  
630-208-3838 (FAX)

**AUDIT OF CORONER'S OFFICE**  
**COVERING FISCAL YEARS 2011 AND 2012.**  
**MARCH 5, 2013**

**AUDIT OBJECTIVES:**

An internal audit of the Kane County Coroner's Office was conducted covering fiscal years 2011 and 2012. Audit objectives were: 1) examine controls over cash receipts; 2) examine controls over expenditures; 3) examine controls over fixed and vehicle assets; and 4) examine controls over Coroner special storage area. This audit also serves as a transition audit, since a newly elected Coroner took office December 3, 2012.

**BACKGROUND:**

The Coroner's Office is located at 719 S. Batavia Ave., Geneva, IL, on the Kane County Government campus in Building E. This audit took place at a time of significant change in the Coroner's Office. Longtime Coroner Charles West was nearing the end of his term when he died July 4, 2012. Coroner West had been ill and his duties were being handled by Chief Deputy Loren Carrera. The County Board approved the appointment of recently retired Sugar Grove Chief of Police Bradley Sauer on August 13, 2012 to serve as Acting Coroner until a newly elected Coroner could take office.

Acting Coroner Sauer made a number of changes, including disposal of some old and/or unused equipment. Two new freezers for storage of tissue evidence, as well as a roof-top air handling and exhaust system for the county morgue were acquired. For the Coroner office space new paint and carpeting was installed. For the professional staff, new uniform shirts were purchased and khaki trouser standards were adopted. On December 3, 2012, newly elected Coroner Rob Russell took office.

**OPERATIONS INTRODUCTION:**

Coroner duties include investigating and determining the manner and cause of death in all cases of sudden and violent deaths. This can include homicide, suicide, accident, all cases where there is no recent attending physician, or where the circumstances surrounding the death are suspicious, obscure or mysterious.

It is the responsibility of the Coroner's Office to investigate all deaths outlined in the Coroner's statutes. The Coroner and/or his deputies go to the scene of any unusual death for the reason of conducting on-scene observations, collecting evidence, documenting cause, and securing the body. Where it is deemed necessary, Coroner staff will remove the body for protection of evidence and continued investigation. Additional Coroner responsibilities are seeing that proper scientific studies are performed. This may include autopsy, toxicology tests, microscopic slide examinations, bacteriology, X-

rays, or other tests appropriate to the particular case. Findings documents are prepared and made available to decedent's family, attorneys, hospitals, physicians, law enforcement, states' attorneys, public defenders, and/or insurance companies.

When valuables such as money or jewelry are found at a scene, procedures call for Coroner staff to inventory and photograph the valuables, in cooperation with police officer(s) and/or Next of Kin. The Coroner or Chief Deputy determine whether the Deputy Coroner, police or Next of Kin take custody of the valuables. In any case, police staff and Next of Kin are asked to sign the Inventory Record created at the scene. If police or Next of Kin receive the valuables, they are required to sign an "Acknowledgement Of Receipt Of Effects" form.

The Coroner's Office operates on a 24/7/365 basis. In addition to the elected Coroner, there are four Deputy Coroners, the Chief Deputy, an Office Manager and Administrative Assistant. Workload and after-hours duties are balanced among the professional staff by the Coroner and Chief Deputy. The standard workweek is M-F 8:30-4:30, and after-hours assignments include week night call, weekend call, holiday call, case handling, corpse removal, and evening education presentations. Additional compensation is earned for after-hours duties.

#### FINANCIAL INTRODUCTION:

Attached to this report are two pages of financial information that cover the fiscal years 2007 through 2012 for 1) the Coroner's portion of the General Fund, and 2) new fund 289, called Coroner Administration. Our audit work does not cover this entire period. But changes in the law under which the Coroner's Office operates took place in 2010, and merit explanation. In July of 2010, legislation was passed that revised 55 ILCS 5/4-7001. Fees were increased and it was specified that all fees are to be collected in a special revenue fund. These changes took place immediately upon the signing of the new law. For example, fees for Coroner's Investigation Reports increased to \$25 from \$15; for Autopsy Reports to \$50 from \$30; for a Toxicology Report to \$25 from \$15; for a Cremation permit to \$50 from \$10.

The legislation specified that the "Monies in the special account shall be used solely for the purchase of electronic and forensic identification equipment or other related supplies and the operating expenses of the Coroner's Office." The schedules show the new fund's financial activity, as well as providing a brief historical look at the financial life of the Coroner's Office.

#### OBJECTIVE 1: Examine Controls Over Cash Receipts

We selected a sample of payments received during the audit period using the dollar unit sampling method. These receipts totaled approximately 25% of revenues received. We matched entries on the financial system with records from the Coroner's Office. We also selected a sample of deposits prepared by Coroner staff, and verified that deposits were received by the bank and Treasurer's Office. Deposits were made in a timely manner, records documenting transactions were in order and no exceptions were noted.

#### OBJECTIVE 2: Examine Controls Over Disbursements

We selected a sample of twenty-five expenditures from the audit period using the dollar unit sampling method. We checked that the invoice was present, that management approval was present, and that it was an appropriate purchase. Our sample totaled \$111,432.42. This was 29% of non-payroll

expenditures. All documents were in place and management approvals present. No exceptions were noted.

**OBJECTIVE 3: Examine Controls Over Fixed and Vehicle Assets**

We obtained a list of fixed and vehicle assets from the Finance Department, correlated it with information from Insurance records, and physically verified all fixed and vehicle assets. No exceptions were noted. One of the Coroner's Office vehicles has been replaced in fiscal 2013. This vehicle is parked and unused by staff. We **recommend(#1)** that this Chevy Van acquired in March of 2000 be turned over to the Purchasing Department for disposal.

The fixed asset standard for the county is \$10,000 and greater. Only four vehicles and one large cooler unit qualify as assets. For practical day-to-day purposes, many pieces of office furniture, refrigerators, and specialized Coroner equipment should be noted as assets by the Coroner. The purposes of such a list include disaster recovery, and a control list for use in a periodic physical inventory. We **recommend(#2)** that a list of Coroner's Office "working" assets be created and maintained by the Coroner.

**OBJECTIVE 4: Examine Controls Over Coroner Special Storage Area:**

The Coroner's Office maintains a special storage facility adjacent to the county Mail Room. The County Auditor and Deputy Auditor inspected the area in December 2012. This facility is approximately 700 square feet with an 11 foot ceiling, and contains metal filing cabinets, stacked plastic containers with drawers, backed metal shelving units, and metal shelving units without backs. Most of the metal shelving is not adjacent to a wall, is not anchored to the floor, and is not heavy duty weight. Most of the material in storage is in cardboard boxes. Some boxes are sturdy bankers boxes, some are boxes in which 10 reams of paper were delivered, some are old, non-descript boxes.

Items in storage include Coroner's Office(CO) records, CO equipment and supplies, death scene property, cremains, and seasonal decorations. There is no catalog of boxes and non-boxed items. There is no system or manual procedure to document the addition or removal of material from this storage area. Without such a catalog or list, and formal procedures for additions and removals, internal control over this area is inadequate. There are three doors into the room, though only one door is used by Coroner staff to enter and leave the room. There is one key in possession of Coroner staff and it is in the joint custody of one of the Deputy Coroners and the Office Manager. No entry log is kept.

We **recommend(#3.1 - #3.11):**

1. Take video of the room's contents. Store video file securely and in multiple places.
2. Assess adequacy of metal shelving. As currently arrayed, the stability of the metal shelving is questionable. Consider replacing with heavier duty shelving. Having the shelving on wheels would give you much greater flexibility to arrange the room to your best advantage over time.
3. Adopt several standard box weights and sizes. Coordinate with the shelving unit heights and widths, and distance between shelves. Replace non-standard boxes with new boxes. Label all boxes according to a standard that meets your needs.
4. To the extent possible, store all items and materials in boxes. Minimize the number of items you store un-boxed.
5. Physically segregate the various classes of items stored. Store CO records together, store CO equipment and supplies together, store death scene property together, etc.
6. Adopt a cataloging system, and include a catalog identifier on each box as well as un-boxed items.

7. Take a formal inventory of storage room contents. Put in place procedures for making additions and removals from the room. There should always be a list that accurately reflects the room's contents.
8. Put in place procedures to periodically verify the inventory list.
9. Ascertain that the two doors not used by Coroner staff are adequately secured. Determine if one or both could be set up to serve as an emergency egress if needed.
10. Put in place a logging procedure to note all staff or visitors who enter the room. Coordinate with procedure to log items added and removed from the room.
11. Check that an appropriate fire extinguisher is in place in the room.

**CONCLUSION:**

Within the scope of our examination, Audit found the internal controls in the Coroner's Office covering revenues, expenses, and fixed assets functioning well. Substantive testing in these three areas of our audit program showed no exceptions. Internal controls covering the Coroner's special storage facility were found to be inadequate, and extensive recommendations were made.

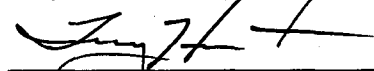
**RESPONSES TO AUDIT REPORT**

From Kane County Code Section 2-192. Internal Audit Procedure:

- (1) Each county officer, agent or division shall, within three (3) business days, acknowledge receipt of the internal audit report.
- (2) Within thirty (30) days of receipt of the internal audit report, each county officer, agent or division shall submit a written response to the county auditor, outlining the action that has taken place in response to the recommendations made by the auditor.
- (3) Subsequent to the issuance of the internal audit report, the county auditor shall review the operations and financial reporting of the affected county officer, agent or division. This review will focus on, but not be limited to, the recommendations suggested in the internal audit report. Upon completion of the review, a report outlining the conditions found at the time of the review will be prepared and delivered to the county board.(Ord. 94-260, 10-11-1994)

The Auditor's Office wishes to express our appreciation to County Coroner Rob Russell, former Acting County Coroner Brad Sauer , and department staff for their time and cooperation in the conduct of this audit.

Respectfully submitted,



Terry D. Hunt  
County Auditor



John F. X. Harahan  
Deputy Auditor

Report Issue Date: March 5, 2013

**Distribution:**

Chris Lauzen, County Board Chair  
Judicial and Public Safety Committee Members:  
Barbara Wojnicki, Chair  
Douglas Scheflow, Vice-Chair

Maggie Auger  
Theresa Barreiro  
Ron Ford  
Rebecca Gillam  
Brian Pollock

Rob Russell , County Coroner  
Brad Sauer, former Acting County Coroner  
Joseph Onzick, Finance Director  
Chris Rossman, Purchasing Director

KANE COUNTY CORONER - PART OF GENERAL FUND							
SCHEDULES OF REVENUES & EXPENDITURES 2007 - 2011							
Revenues		***** Fiscal Year Ending *****					
County Coroner's Office	30-Nov-12	30-Nov-11	30-Nov-10	30-Nov-09	30-Nov-08	30-Nov-07	
County Coroner Fees-34560	-	-	8,495	18,793	19,222	19,191	
Body Bag Fees-34570	-	-	1,930	1,530	1,860	750	
Investment Income-38000							
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>10,425</b>	<b>20,323</b>	<b>21,082</b>	<b>19,941</b>	
<b>Revenue Budget</b>	<b>-</b>	<b>-</b>	<b>21,000</b>	<b>22,000</b>	<b>20,000</b>	<b>18,540</b>	
<b>Over (Under) Budget</b>	<b>-</b>	<b>-</b>	<b>(10,575)</b>	<b>(1,677)</b>	<b>1,082</b>	<b>1,401</b>	
<b>Percent of Budget</b>			<b>50%</b>	<b>92%</b>	<b>105%</b>	<b>108%</b>	
		***** Fiscal Year Ending *****					
Expenditures	30-Nov-12	30-Nov-11	30-Nov-10	30-Nov-09	30-Nov-08	30-Nov-07	
Personnel Services							
Full-Time Salaries	416,417	420,863	430,490	401,129	417,405	453,593	
Overtime Salaries		-	-	-	-	111	
Employee Per Diem	62,640	64,449	67,924	62,163	72,630	70,740	
<b>Total Personnel Services</b>	<b>479,057</b>	<b>485,312</b>	<b>498,414</b>	<b>463,292</b>	<b>490,035</b>	<b>524,444</b>	
Benefits	89,350	95,041	99,983	83,710	67,727	55,231	
Contractual Services	139,006	160,306	142,298	175,530	167,462	231,031	
Commodities	9,583	10,252	10,954	16,618	23,450	23,157	
Capital	-	-	-	-	-	-	
<b>Total Expenditures</b>	<b>716,995</b>	<b>750,911</b>	<b>751,649</b>	<b>739,150</b>	<b>748,674</b>	<b>833,863</b>	
<b>Expenditure Budget</b>	<b>753,018</b>	<b>752,102</b>	<b>755,182</b>	<b>774,190</b>	<b>833,079</b>	<b>805,676</b>	
<b>Under (Over) Budget</b>	<b>36,023</b>	<b>1,191</b>	<b>3,533</b>	<b>35,040</b>	<b>84,405</b>	<b>(28,187)</b>	
<b>Percent of Budget</b>	<b>95%</b>	<b>100%</b>	<b>100%</b>	<b>95%</b>	<b>90%</b>	<b>103%</b>	
March 01, 2013							

CORONER ADMINISTRATION- FUND 289						
SCHEDULES OF REVENUES & EXPENDITURES 2010 - 2012						
Revenues			***** Fiscal Year Ending *****			
County Coroner's Office	30-Nov-12	30-Nov-11	30-Nov-10	30-Nov-09	30-Nov-08	30-Nov-07
County Coroner Fees-34560	78,922	78,922	24,120			
Body Bag Fees-34570	4,980	4,980	1,570			
Investment Income-38000	327	327	12			
<b>Total Revenues</b>	<b>84,230</b>	<b>84,230</b>	<b>25,702</b>			
<b>Revenue Budget</b>	<b>67,875</b>	<b>61,100</b>				
<b>Over (Under) Budget</b>	<b>16,355</b>	<b>23,130</b>	<b>25,702</b>			
<b>Percent of Budget</b>	<b>124%</b>	<b>138%</b>	<b>nm</b>			
			***** Fiscal Year Ending *****			
Expenditures			30-Nov-12	30-Nov-11	30-Nov-10	30-Nov-09
Personnel Services						
Full-Time Salaries						
Part-Time Salaries						
Overtime Salaries						
<b>Total Personnel Services</b>						
Benefits						
Contractual Services						
Commodities			22,725	46,615		
Capital						
<b>Total Expenditures</b>			<b>22,725</b>	<b>46,615</b>		
<b>Expenditure Budget</b>			<b>67,875</b>	<b>52,000</b>		
<b>Under (Over) Budget</b>			<b>45,150</b>	<b>5,385</b>		
<b>Percent of Budget</b>			<b>33%</b>	<b>90%</b>		
March 01, 2013						