

Department of Audit and Control

Final Report

Audit of Albany County Coroners' Office



July 2025

Susan Rizzo, Comptroller

Stephanie Slominski CIA CFE, Chief Auditor

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Background

The Albany County Coroner's Office investigates deaths, records fatalities and assists survivors. Currently, four elected Coroners and two administrative staff maintain operations at the Coroners' Office. Additionally, Coroners must rely on various service providers to remove/transport human remains and perform laboratory and morgue services. When attending to indigent members of the community, certain services may be billed to the Albany County Department of Social Services. Based on the specialized and complex nature of this field, priority must be given to internal controls to ensure risks of loss or liability are identified and managed.

Executive Summary

The Albany County Coroners' Office does not have adequate procedures for documenting activity and maintaining support. Auditors analyzed a total of 460 claims paid during the period 2020-2023. The results have been determined to provide abundant support for our audit conclusion. Coroners' Office processes for recording and maintaining support for activities do not produce adequate records for audit. The audit results indicate that the control environment does not provide sufficient assurance that loss of County funds due to fraud waste or abuse would be prevented or detected. Additionally, the audit revealed significant weaknesses in the process for identifying and managing related party transactions and conflicts of interest.

Auditors analyzed:

- 188 transactions related to the removal and transportation of human remains;
- 62 employee reimbursements for mileage expenditures;
- 210 transactions associated with lab services, (autopsy, etc.).

Objectives

- Determine if adequate controls exist over all financial processes; and
- Provide management with recommendations for corrective action as necessary.

Scope

This audit was conducted pursuant to Article 4, Section 403(f) of the Albany County Charter which states that the "Comptroller shall audit the financial records and accounts of all officers and employees charged with any duty relating to County funds or funds for which the County is responsible." The scope of this audit included all financial activity within the Coroners' Office for the period January 1, 2020 through December 31, 2023. Please note that the scope was expanded to include process areas in the County related to conflict management.

Approach

To accomplish these objectives the Department of Audit of Control (DAC) performed the following:

- Conducted walk through interviews with Coroners and Coroners' Office Staff to gain an understanding of current processes and procedures;
- Review all Coroners' Office internal policies and written procedures;
- Performed testing of transactions and supporting documentation; and
- Communicate observations to Coroners and develop corrective action, if necessary

Observations

Observations are outlined in the table on the following pages. In addition to control weaknesses within the Coroners' Office, the audit identified several areas for improvement in process areas outside of the Coroners' Office.

- Audit work revealed weaknesses in the current process to ensure financial conflicts are disclosed and managed. Additionally, included in the combined annual disclosure form, there appears to be an ambiguity regarding Form C instructions as it relates to Local Law 7 of 2019.
- A majority of claims were not properly supported as a result of a lack of updated procedures; however once audited, vendors are expected to provide appropriate support to verify that services were actually rendered.

Audit Observations

I. Vendor Selection: Removal and Transportation of Human Remains

Observation and Impact	Recommendation for Corrective Action
Coroners' Office did not follow appropriate procedures for vendor selection. The department provided a call list containing seven vendors the department utilizes for this service, stating that they rotate down the list to utilize all vendors equally to the extent possible. However, the data does not support this assertion. A significant majority of the expenditures for this service are concentrated between four specific vendors who appear to be related parties and represent the same funeral home according to the department's internal list.	Coroners conducting business on behalf of Albany County must comply with all applicable policies governing vendor selection and conflicts of interest. If a decedent (or family member) requests a specific end of life service provider, these wishes must be honored. While a significant burden of responsibility is located at the department level, it is necessary to perform independent reviews and monitor activities to ensure that internal controls are working as intended. An appropriate system of internal controls would ensure that vendors are selected at the department level, appropriately and without conflict. The Comptroller's Office can perform semi-annual reviews of newly engaged vendors, evaluate the estimated annual aggregate spend and follow up with the department as necessary.

2. Expenditure Processing: Removal and Transportation of Human Remains

Observation and Impact	Recommendation for Corrective Action
As a subdivision of New York State, Albany County is subject to requirements for the proper documentation of expenditures. Support must be sufficient to prove the transaction occurred and was for a legitimate purpose. Additionally, NYS Public Health Laws require substantial documentation to support all activities related to the handling of human remains. It is currently incumbent on Elected Coroners to preserve the integrity of this process by producing and maintaining thorough and accurate records. For the calendar years below, the Coroners' Office submitted the following claims for the removal and transportation of human remains: • 2022 - 449 decedents – 66 claims • 2023 – 539 decedents – 122 claims These claims were consistently submitted without adequate support to verify that human remains had been removed or transported. Additionally, for 33% of transactions in 2022 and 46% of transactions in 2023, the claims did not include the name of the coroner that initially engaged the vendor for the service or the pick-up and delivery locations. Paying a claim without appropriate support does not provide adequate controls to ensure that County funds are being expended to benefit the objectives of the County. As a result, this creates a substantial risk that losses of County funds as a result of fraud, waste or abuse would likely go undetected. The DAC has the authority to request additional information and support to verify any claims.	The County must improve controls to ensure that claims submitted include adequate support to prove the expenditure occurred and was for a legitimate purpose for Albany County. At a minimum, all claims for payment should be supported by: • Decedent name • Date of transport • Begin and end locations • Coroner of record Claims submitted without adequate support must be rejected, returned to the department and remain unpaid until resubmitted with adequate support. It should be noted that training of accounting staff at the department level may significantly improve the quality of support provided.

3. Expenditure Processing: Employee Reimbursements

Observation and Impact	Recommendation for Corrective Action
Albany County Travel Policy requires that employees provide an accurate record of travel expenses, including departure and return times and mileage. Additionally, based on IRS Guidance, employee reimbursements for expenses incurred may be required to be classified as taxable income to the employee if timing requirements are not met. Mileage Reimbursements were claimed at a flat rate of \$20. Claims were submitted without required support (beginning and end times and locations, decedent names, date of transport etc.). Auditors tested the entire population of claims paid during calendar years noted below: • 2022 - 30 Claims representing 25,620 miles over 1,281 individual instances costing the County \$15,143. • 2023 - 32 Claims representing 21,220 miles over 1,061 individual instances costing the County \$14,052. Additionally, 13 claims in 2022 and 9 claims in 2023 were submitted in excess of 60 days, which is out of compliance with IRS regulations on employee reimbursements.	The Coroners must improve controls to ensure that claims submitted include adequate support to prove the expenditure occurred and was for a legitimate purpose for Albany County in accordance with the Albany County Travel Policy. Department heads and managers must ensure that claims for employee reimbursements are submitted no later than 30 days after the expenditure was incurred. Claims for employee reimbursements with incomplete support must be returned to the claimant to be completed and remain unpaid until adequate support has been provided. Additionally, the claims auditing procedure needs to comply with IRS timing requirements related to taxable employee reimbursements.

4. Conflicts of Interest and Ethics Requirements

Observation and Impact	Recommendation for Corrective Action
Albany County Local Law 8 of 2011 and Local Law 7 of 2019 sets forth various requirements intended to “Establish high standards of ethical conduct for officers and employees of the County.” Among other elements, this law requires individuals in selected roles to complete an annual financial disclosure. The list of individuals required to complete the form is generated by Human Resources annually and then approved by the Ethics Commission before it is distributed to each department. The disclosures are collected by the Clerk of the Legislature and provided to the Ethics Commission to be reviewed. The local law provides for written notification when filers fail to file, file deficient statements or the statements contain potential violations of the local law. Additionally, the local law, along with State and case law, determines how to manage required disclosures and recusals. A review of signed annual disclosures for five elected Coroner’s for the scope years 2020-2023 revealed that one former Coroner submitted an annual financial disclosure each year with material omissions related to outside employment at a family owned funeral business. Related party vendors were also used with no transactional disclosures. Conflict management procedures reduce the risk of significant losses that result from inappropriate relationships and transactions when conflicts go undisclosed or unmanaged.	The Coroners’ Office must comply with all legal requirements associated with annual disclosure forms, provide transactional disclosures when necessary and should seek assistance in managing potential conflicts of interests from the County Attorney and/or the Ethics Commission. The County must evaluate its conflict management procedures to reasonably ensure that potential conflicts of interest are identified, disclosed and subsequently managed. After discussions with the attorney to the Ethics Commission, it was determined that going forward the Ethics Commission will document the financial disclosure review process by use of a stamp. The Ethics Commission will determine the substance of the stamp, but it will include a place for reviewers’ initials, date of review, and indicate if further action was necessary.

5. Safety Supplies, e.g. Gloves, etc.

Observation and Impact	Recommendation for Corrective Action
It was revealed during the audit that Elected Coroners were experiencing difficulty in obtaining safety equipment and supplies, (including gloves).	Coroners' Office must improve their process for budgeting for ordinary and necessary expenditures. If necessary, Coroners should request assistance from Department of Management and Budget to ensure that appropriate expenditures are in the budget to be approved.

6. Human Remains ~ Timeliness and Identification of Responsible Party

Observation and Impact	Recommendation for Corrective Action
When an unattended death occurs, the Coroner is the first point of responsibility. The Coroner must conduct a preliminary search of the decedent's location to determine if the deceased is in possession of an address book or other means of identifying heirs. If the Coroner can identify an heir within the immediate surroundings, the person is contacted and asked to perform the necessary steps to make funeral and burial arrangements. If the Coroner is unable to identify any heirs, or if the heir does not wish or is unable to perform the necessary steps, the Coroner must then contact a funeral home to remove the decedent from the morgue. The funeral home must contact DSS to perform a resource check to determine if the decedent qualifies for an indigent burial. If this is the case, it is the Coroners' responsibility to follow up to ensure the remains have been removed from the morgue. When DSS has determined a decedent has resources but no known heirs, the Public Administrator may need to be notified, to assist in processing the estate and ensure that the service providers are compensated. The Coroners are frequently neglecting to perform these steps and as a result remains have been left in the custody of hospital morgues for inappropriately extended periods. The breakdown of process and unsatisfied responsibilities is creating issues for hospitals with limited morgue space.	The Coroners' must improve the process to determine the responsible party or make arrangements for a funeral home to begin the process. Additionally, the process to involve DSS or the Public Administrator must begin immediately when heirs do not take responsibility for the decedent's arrangements. It is the responsibility of the Coroners' to ensure remains are removed from the morgues in a timely manner. During our audit, it was established that morgue staff at Ellis hospital will begin providing weekly logs of decedents currently stored at the morgue to ensure that Coroners are aware of outstanding cases.

7. Rate Setting for Indigent Burials – Department of Social Services

Observation and Impact	Recommendation for Corrective Action
Funeral directors that perform services for the indigent are paid by the Albany County Department of Social Services (DSS). DSS must perform searches to determine if a decedent possesses any financial resources before the payment through County funds can be approved. The County Legislature sets the reimbursement rate for indigent burials by resolution. The most current increase in the rate was affected in January, 2016. It has been increasingly difficult to identify funeral directors willing to provide indigent services as a result of the obsolete rates. Additionally, the process for funeral directors to receive payment from DSS often takes an unreasonable amount of time. Outdated rates and an exhaustive payment process result in decedents being left in the custody of local morgues for inappropriate lengths of time.	The County must improve the process to determine when decedents are in possession of resources to ensure that funeral directors receive their payments in a timely manner. Additionally, to ensure that providers are willing to perform indigent burials, Management and Budget, along with the Coroners' Office should work with DSS to evaluate the rates periodically and request legislative action to update and increase the rates to remain commensurate with the market.

8. Contract Tracking and Management

Observation and Impact	Recommendation for Corrective Action
All Department heads in Albany County, including separately elected officials, are implicitly responsible for all functions in their purview. We noted that a resolution for an agreement between the Albany County Coroners and Ellis Hospital related to Morgue and Laboratory services had been in progress but was never finalized, approved or further processed into an executed contract. As a result, the Coroners' Office expended this line item significantly over the approved budget. Based on our analysis, it is likely the Coroners' Office lacks the expertise and staffing to perform this function satisfactorily. Failure to track and manage contract renewal dates increases the risk that expenditures are not processed in a manner that is cost effective or prudent with Albany County funds.	The Coroners' Office must take responsibility for all office functions. However, in departments with clear limitations of staffing or expertise, the county should provide a minimum of support for these centralized functions. It is possible the Coroners' Office should consider training to monitor contract renewal dates. During the exit process for this audit it was revealed that Albany County is currently implementing a new Contract Management System (CMS). The successful operation of this program will substantially reduce the risk of contract renewals left unattended.

Conclusion

The Albany County Comptroller's Office will work with department heads in several respective process areas to improve procedures related to controls over expenditures and conflict management.

The Albany County Coroners' Office does not have adequate procedures for recording activity and maintaining support to ensure all expenditures are appropriate. Additionally, the audit revealed significant weaknesses in the process for identifying and managing related party transactions and conflicts of interest. The Comptroller's Office will continue to work with Coroners to establish appropriate procedures.

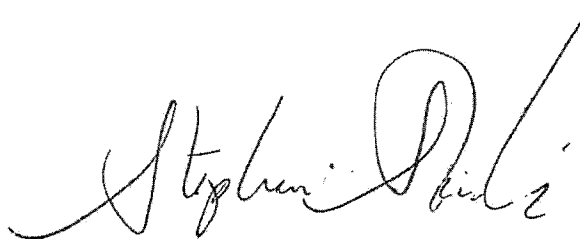
Further, it was revealed that the rates paid by DSS for indigent burials, set by legislative action, have not been increased since 2016. Additionally, vendors are waiting extended periods to be reimbursed by DSS. This has not been addressed by DSS or the Coroners' Office during the budget process as a concern, yet it should be acknowledged that it has been increasingly difficult to identify funeral directors willing to provide indigent services as a result.

I would like to thank all Albany County Coroners' Office for their cooperation and assistance, and for providing us with the materials and documentation to complete this audit.

Sincerely,



Susan Rizzo,
County Comptroller



Stephanie Slominski CIA, CFE
Chief Auditor

cc: Commissioner, Department of Management and Budget
Commissioner, Department of Social Services
Executive Deputies, Albany County Comptroller's Office
Legal Counsel, Albany County Ethics Commission

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Please see the responses below to the Albany County Department of Audit and Control's recent audit of the Albany County Coroner's Office:

1. Vendor Selection: Removal and Transportation of Human Remains

- A letter was mailed to all funeral homes within Albany County in order to formulate a list of vendors willing to transport remains. Based off of those who responded, a vendor list was made and vendor selection is often based off of an individual's availability at the time of a call. An updated letter will be sent once again to funeral homes in order to obtain more vendors willing to provide this service to the county.
- These vendors provide the initial decedent transport service, but families are always given the choice as to which funeral home they prefer to provide end of life and burial services.

2. Expenditure Processing: Removal and Transportation of Human Remains

- All vendors have already been notified that their claim for payments must include the following information:

Decedent Name
Date of Transport
Begin and End Locations
Coroner Name

- Vendors have also been notified to submit claim for payments directly to our office electronically, which should help decrease wait time for paper claims.
- A new Case Management System (MDI Log) will be implemented this year that will allow better tracking of vendors, among other benefits.

3. Expenditure Processing: Employee Reimbursements

- Albany County's Official Travel Manual, as well as Travel Logs have been provided to each Coroner to track their actual mileage to calls.
- Employees have been notified that all mileage claims must be submitted no later than 30 days after the expense occurs.

4. Conflicts of Interest and Ethics Requirement

- It was discussed that the four current Coroners have correctly filled out their Annual Financial Disclosure Forms, and the omissions that were found are related to one former Coroner, no longer employed by the County.

5. Safety Supplies, ie: Gloves, etc.

- A budget line was already added and approved in 2025 in order to purchase safety equipment such as masks, gloves, etc. for each Coroner.

6. Human Remains-Timeliness and Identification of Responsible Party

- If decedents are found to be indigent, or next of kin refuses to take responsibility for burial arrangements, these cases must be turned over to Department of Social Services in order to identify any financial assets. Unfortunately, this DSS process is cumbersome and lengthy, and finding a funeral home willing to front these burial expenses without guarantee of payment is unlikely. It should be clarified that in order to shorten the time indigents remain in the morgue, the procedures and approval process from DSS must be updated in order to streamline this process. Nowhere in County Law does it state that the Coroner's Office is responsible for making burial arrangements for indigent people.

7. Rate Setting for Indigent Burials-Department of Social Services

- Indigent burial rates are determined by DSS and Albany/Rensselaer Local Funeral Home Associations. These rates are not determined or changed by the Coroner's Office.

8. Contract Tracking and Management

- A resolution to continue the contract with Albany County and Ellis Medicine was in process, and appropriate supportive departments were contacted in a timely manner in order to move this process forward.

- This budget line was not over-expended as a result of this contract not being finalized before December 31, 2024. Ellis Hospital did not increase its rates while waiting a contract renewal, and morgue and pathology services continued with no interruption. For reference, the previous contract renewal with Ellis Hospital for the time period of January 1st, 2023 through December 31st, 2024 was not finalized until May 8th 2023, again with no interruption to services. (Resolution # 23-178)
- Looking at budget trends, this line item typically goes over budget each year, as it is extremely hard to predict the number of cases per year. This line item was increased by \$200,000 in 2025 to avoid such a large deficit, and should be noted that waiting for contract renewals to take place have had no negative effect on this budget line.
- It was determined and discussed in emails from the Comptroller's Office that the ultimate responsibility to track contract expiration does not fall on department managers, rather on certain specific County departments. This audit observation regarding contract tracking and management was also not part of the initial audit proceedings, therefore the Coroner's Office was not able to appropriately clarify responsibilities and address this observation.

Respectfully,

The Albany County Coroner's Office



DANIEL P. MCCOY
COUNTY EXECUTIVE

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ERIN M. STACHEWICZ
COMMISSIONER

TYRELL L. GLADDEN
EXECUTIVE DEPUTY
COMMISSIONER

January 29, 2025

Ms. Susan Rizzo
Comptroller
Albany County Comptrollers Office
112 State Street, Room 1030
Albany, NY 12207

RE: Audit of Albany County Coroner's Office

Dear Comptroller Rizzo:

This letter is in response to the Comptroller's Audit of the Albany County Coroner's Office, which also specifically reflected observations and recommendations for corrective action for the Albany County Department of Social Services.

In reference to #6. Human Remains – Timeliness and Identification of Responsible Party and the following "Observation and Impact" related to DSS:

- The funeral home must contact DSS to perform a resource check to determine if the decedent qualifies for an indigent burial.
- When DSS has determined a decedent has resources but no known heirs, the Public Administrator may need to be notified, to assist in processing the estate and ensure that the service providers are compensated.

The Comptrollers Recommendation for Corrective Action is for the Coroners' to "involve DSS or the Public Administrator must begin immediately when heirs do not take responsibility for the decedent's arrangements." It is the responsibility of the Coroners' to ensure remains are removed from the morgues in a timely manner.

Albany County Department of Social Services Corrective Action Response

The Department of Social Services has a formal indigent burial application and regulatory process that is followed for indigent burials. The Department of Social Services has frequent discussions with the funeral homes and answers questions and provides updates on what is needed for indigent burial eligibility determination and payment. To make the indigent burial application process easier for the funeral homes, a "fillable" PDF version of the application was developed and emailed with instructions to all of the funeral homes in July 2024. The funeral homes (or family members) understand they

should complete the application and submit with a death certificate and itemized bill via email as soon as possible so the Department can conduct the eligibility review and resource/asset verification process with local banks and credit unions promptly. If there are no heirs and there are resources identified (e.g. house, bank accounts, etc.), the Department of Social Services has a process in place to notify the Public Administrator as soon as we become aware. In June of 2024, the Department of Social Services added the Public Administrator notification to their checklist and formal processes to ensure appropriate notification is made.

In reference to 7. Rate Setting for Indigent Burials – Department of Social Services and the following “Observation and Impact” related to DSS:

Funeral directors that perform services for the indigent are paid by the Albany County Department of Social Services (DSS). DSS must perform searches to determine if a decedent possesses any financial resources before the payment through County funds can be approved. The County Legislature sets the reimbursement rate for indigent burials by resolution. The most current increase in the rate was affected in January 2016.

It has been increasingly difficult to identify funeral directors willing to provide indigent services as a result of the obsolete rates. Additionally, the process for funeral directors to receive payment from DSS often takes an unreasonable amount of time.

Outdated rates and an exhaustive payment process result in decedents being left in the custody of local morgues for inappropriate lengths of time.

The Comptrollers Recommendation for Corrective Action is for The County must improve the process to determine when decedents are in possession of resources to ensure that funeral directors receive their payments in a timely manner.

Additionally, to ensure that providers are willing to perform indigent burials, Management and Budget, along with the Coroners’ Office should work with DSS to evaluate the rates periodically and request legislative action to update and increase the rates to remain commensurate with the market.

Albany County Department of Social Services Corrective Action Response

As noted, the Department of Social Services follows the indigent burial reimbursement rates set by the County Legislature. The Department is not aware of a dearth of funeral directors who are not willing to provide indigent burial services, as we continue to see a steady influx of indigent burial applications. The Department has also not received any complaints or concerns from the funeral directors that the reimbursement rates are obsolete, making it difficult for them to fulfill their obligations in moving forward with an indigent burial. The Department is in agreement to evaluate the reimbursement rates, keeping in mind that any increase in cost will be 100% county taxpayer dollars since the NYS reimbursement for burials is set to a maximum of 29% of \$900 which equates to \$261 per burial.

Delays in processing an indigent burial payment often stems from incomplete decedent identifying information and/or required documentation needed (e.g. death certificate, itemized bill) to determine eligibility. We continue to work with the funeral directors to request/obtain identifying information on the decedent and if necessary utilize systems available to DSS to assist and expedite the process.

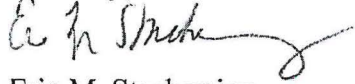
As the Department of Social Services continues to face challenges in getting the banks to be responsive to our requests for decedent’s resource information, the Department implemented a 45-day maximum timeline, which follows the regulatory standard for Temporary Assistance applications. If the Department has not received the resource verification from the banks, we will process payment of an indigent burial no later than 45 days after receipt of the completed application and required documentation. Any resource information that is received after the processing of an indigent burial will

be recovered through legal estate proceedings. The implementation of this 45-day maximum timeline has ensured that the funeral directors receive their payments in a more-timely manner. The Department will continue to assess how to improve the resource verification process with the banks.

Attached are the Burial Procedures that the Albany County Department of Social Services follows.

Please let us know if you have any questions regarding our response to this audit.

Sincerely,

A handwritten signature in black ink, appearing to read "Erin M. Stachewicz", with a long, sweeping flourish extending to the right.

Erin M. Stachewicz
Commissioner

cc: Stephanie Slominski, Chief Auditor
David Reilly, Commissioner, Management and Budget



DANIEL P. MCCOY
COUNTY EXECUTIVE

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EXECUTIVE DEPUTY
COMMISSIONER

Burial Checklist

- Date of Referral: _____ Referred By: _____
- Name of Deceased: _____
- Date of Birth: _____ SSN: ____/____/____
- CIN#: _____ Case#: _____
- Address at time of death: _____
- Google Search (address unknown): _____
- CLEAR search (Sean Hicks – Rare Request): _____
- Date of Death: _____ Location: _____
- Funeral Home Info: _____ Vendor #: _____
- Burial: _____ Cremation: _____ With Services: _____ Without Services: _____
- Results from Bank Search: _____ PIA: Balances are now being sent directly to ACDSS
- Application Denied for: **Property Found – Bank Resources – Death Certificate – Itemization List** _____
- Comptroller Notified (when resources found and no heirs) ☐ Yes ☐ No
Date Notified: _____

Services

Burial:

- Burial W/W out Service: _____ \$2,000.00 Max
- Other: Crypt/Liner/Vault: _____ \$610.00 Max
- Plot _____ \$800.00 Max Other (Mileage): _____
- Total Cost: _____

Cremation:

- Cremation W/Service: _____ \$2,000.00 Max
- Cremation W/Out Service: _____ \$700.00 Max
- Crematorium Charges: _____ \$350.00 Max Other(Mileage): _____
- Total Cost: _____

REMAINS PLACED AT THE SARATOGA NATIONAL CEMETARY FOR VETERANS: _____

TOTAL PAYMENT MADE BY FAMILY: _____

AGENCY MAX FOR BURIAL OR CREMATION: _____ (TO THE FUNERAL HOME)

Date Processed: _____

NOTES:

Albany County Department of Social Services

BURIAL ASSISTANCE FOR INDIGENT DECEASED PERSONS

The local district provides for burial when a TA recipient or other indigent person dies leaving no funds or insurance sufficient to pay the cost and there are no relatives, friends, or other persons liable or willing to take responsibility for the burial expense.

The Albany County Legislature has sent forth guidelines for payment for burial expenses. The legislature sets the limit on the amount of money that is paid on a burial of indigent persons in Albany County. This limit defines an "indigent burial" burial cost to include all reasonable expenditures incidental to the proper burial of a deceased poor person, including such items as purchase of a plot, clothing, transportation of the body to the place of burial, mortician services and preparation and closing of the grave.

Albany County Department of Social Services will require an itemized bill that the funeral home/undertaker performing the burial keeps on file for inspection by the Health Department to prevent any possible abuse. Albany County Department of Social Services will require an itemized bill be sent to the agency to determine eligibility. If the itemized bill exceeds the allotment allocated by the legislature, Albany County Department of Social Services cannot pay for the burial. The itemized bill cannot exceed the Legislature's resolution standards.

The funeral director will complete the letter of indigent signed by the next of kin (family or friend) verifying the family understands the policies set forth for indigent burials in Albany County.

Responsibility for Burial are Relatives, Legally responsible relatives are primarily responsible for burial cost. The legally responsible relative, family, friend or designated funeral home must complete the Fillable PDF Application for Burial Assistance in full and provide all needed documentation to determine financial eligibility (expenses, resources and income).

An Application for Burial Assistance must be completed by both parents of a child. The application and required documentation can be emailed to: indigentburials@albanycountyny.gov

If there are no relatives/legally responsible relatives, the funeral home must complete the Fillable PDF Application for Burial Assistance in full and provide all needed documentation to determine financial eligibility (expenses, resources and income).

- Albany County Department of Social Services will complete a bank search on the decedent, and legally responsible relatives (spouse, parents of a child).
- All available income and resources on the date of death must be utilized to pay for the burial expense.
- The Decedent's income and resources cannot be used to pay the \$750.00 Supplemental Payment. The Supplemental payment is the expense of the Legally Responsible Relative and friends.

- The Albany County Department of Social Services will deduct any payments made to the Funeral Home by the Legally Responsible relative, which is not for a Supplemental Service, from the resolution guidelines sent forth.

The Funeral Director/Funeral Establishment upon agreeing to accept any Social Services Indigent Burial Assistance funding agrees to include at least, but not limited to the following:

- a) Securing authorization for the burial from the Department of Social Services.
- b) Arranging for services to be performed with the next-of-kin, legally responsible relative, friend, or any such person who shall make the funeral arrangements, not inconsistent with the desires or religious beliefs of the deceased.
- c) Removal of the remains from the place of death with subsequent transfer to the place of interment or disposition within a radius of fifteen miles of the funeral director's establishment.
- d) Embalming and/or sanitary preparation of the remains (decomposed bodies may be sanitarily disinfected, wrapped in a sheet, using a rubber pouch, where required, and placed in a casket)
- e) Providing a dignified casket
- f) Furnishing items of clothing as needed, church or clergy honorarium, a minimum newspaper notice of at least two days in two newspapers.
- g) Use of the establishment facilities in providing for minimum calling hours (one or two hours, if family or friends so desire) and for a funeral service.
- h) Preparing an itemized bill for the Department of Social Services and presenting it with the appropriate burial documentation (Family contract, receipts, etc.), along with a completed indigent burial application and death certificate.
- i) The Funeral Home will not request additional payment from the legally responsible relative after Albany County Department of Social Services has agreed to pay the funeral home for the burial expense.

Albany County Department of Social Services will determine eligibility and process all indigent burials within 45 days of receipt of the completed indigent burial application, death certificate and itemized bill.

Albany County Department of Social Services will notify the funeral director of any expense that the family is responsible to pay due to income or resources.

The Albany County Department of Social Services Temporary Assistance Division, will handle the burial application, all needed eligibility documents and financial eligibility determinations. The authorization of payments and notification of death will be handled by the designated staff person(s) assigned to handle indigent burials. The contact information is as follows:

Jennifer McNally, Supervising Eligibility Examiner

Phone: 518-447-7421 Fax: 518-447-7407

E-mail: Jennifer.McNally@albanycountyny.gov

In Jen's absence you can reach out to:

Dave Bradley, Assistant Director

Phone: 518-447-4950 Fax: 518-447-7407

Email: David.Bradley@albanycountyny.gov

Ronald Miller, Director

Phone: 518-447-2571 Fax: 518-447-7407

Email: Ronald.Miller@albanycountyny.gov

Albany County Department of Social Services Internal Burial Procedures

Purpose

The Local district provides for a burial when a TA recipient or other indigent person dies leaving no funds or insurance sufficient to pay the cost and there are no relatives, friends or other persons liable or willing to take responsibility for the burial expense (NYS Temporary Assistance Source Book.).

The particulars related to districts' responsibilities concerning the burial of indigents can be found in the New York State Temporary Assistance Source Book (Chapter 16, sections J & K), New York State Social Services Laws 62 & 141, 87ADM-7 and 90ADM-5.

Indigent Burial eligibility applications are processed by the Temporary Assistance Division.

Indigent Burial Procedure

We typically find out that someone is requesting an indigent burial when we receive a call from a funeral home or we are in receipt of a burial application from a family member or friend of the deceased.

If the family or friend calls first we answer general questions concerning what the county pays for and then politely explain that we will work directly with the funeral home. We do this so that the funeral home is aware that this could be an indigent burial.

A burial application is required to be completed detailing the funeral home's name, the name of the funeral home contact information, the deceased's name, address, social security number, date of birth and date of death. We also need to know where the deceased died and who is making the arrangements. In addition to the burial application, a certified death certificate as well as an itemized bill for funeral expenses must be provided.

The Temporary Assistance (TA) Eligibility Examiner will determine whether the deceased was receiving some type of assistance by conducting a search of Welfare Management System (WMS). If the deceased is not in our system or only has closed cases, we explain to the funeral home that an application, along with a death certificate and itemized bill for funeral services for the indigent burial is needed.

If the Coroner or funeral home is unable to provide an address for the decedent, the TA Eligibility staff will do a google search to see if they can find a last known residential location of the decedent.

If the coroner or funeral home has done their due diligence in obtaining decedent identifying information and they are unable to provide an SSN for the decedent, the TA Eligibility staff will reach out to our Fraud Supervisor to see if they can conduct a CLEAR search to get additional identifying information about the decedent. *Note: CLEAR does not have the capability of providing any bank/resource information on a decedent.*

For clients in a Nursing Home, we reach out to the Medicaid Division to see if they have any resource documentation that can be shared and staff can also look in the NYS Imaging/Enterprise

Document Repository to see if any resource information was submitted for the Medicaid coverage. I-EDR. If a client is in a Nursing Home, but was on SSI prior to going to the Nursing Home, we ask for an application.

If the deceased had an open TANF, SN, MA-SSI, MA or FS case, we advise the funeral home that we have found an active case in our system and that we will review their case to see if we are able to determine whether there are any resources available to pay for the burial. An eligibility worker from the Temporary Assistance division will review the entitlement application and then inform the funeral home of whether there is sufficient information to make a resource determination.

- If the examiner finds that there are no resources available for the burial then we notify the funeral home that Albany County Department of Social Services will pay for the burial.
- If the examiner finds that the deceased has a burial account or enough money to pay for the burial then we provide that information to the funeral home and consider it a private pay burial.

If the examiner is unsure of the resources (such as MA-SSI cases) or if an application is needed, then we explain to the funeral home that we don't have enough information to make a definite determination at this time and request that the funeral home to proceed as if this is a social services burial. We indicate to the funeral home that they can send us a itemized bill and we will either pay it within the time allowed by the county's prompt payment policy or share with them any information we find concerning resources that exceed the amount that we would pay them.

When there is any question on available resources we conduct a bank search.

Procedures for Bank Searches

The designated staff in the DSS Accounting division who is responsible for conducting the bank resource verification for indigent burials, completes Form RD-18 "Request for Client's Resource Clearance" from the banks. There are two types of bank searches conducted:

1. When a General bank search is conducted, the Accounting staff person generates a generic cover letter and mails the request with the Form RD-18 to following banks:
Pioneer Savings Bank
Key Bank, NA
CAP COM Federal Credit Union
1st National Bank of Scotia
SEFCU
Trustco Bank
First Niagara Bank
HSBC Bank USA
TD Banknorth NA
Bank of America
2. If there is a specific bank search that needs to be conducted, The Accounting staff person generates a letter specifically directed to the bank specified along with the Form RD-18.

3. If the bank does not respond within 2 weeks, a second notice is mailed out to them.
4. If the result of the bank search comes back negative, we pay the funeral home bill if we have not already done so.
5. If the result of the bank search comes back positive, we follow one of the courses of action shown below:
 - a. If we find an amount greater than what we would pay:
 - If the bill has not been paid, notify the funeral home and give them the information so they can pursue the greater reimbursement.
 - If the bill has already been paid, send the information to the Legal division so they can do an estate claim to recover the money.
 - b. If we find a resource with a value that is less than our burial allowance, we pay the funeral bill and send the information to the Legal division so they can process an estate claim.
 - c. If there are resources found (e.g. house, bank accounts, etc.) and there are no known next of kin identified, DSS will notify the Comptroller, as the Public Administrator for the estate.

Important Notes:

- If Bank Resource Verification does not come back from banks within 45 days, DSS will move forward to pay the indigent burial to the funeral home and will work with the Albany County Legal Department to recoup any resources from the estate of the decedent.
- All funeral bills are paid according to the rates authorized by the Albany County Legislature.
- All information related to the burial is maintained in a file folder and kept in the Accounting Division at 162 Washington Avenue.

Burial Reimbursement

State reimbursement for burial expense is capped at 29% of the first \$900 of expense incurred by local districts (\$261). There is no Federal reimbursement for burial expenditures.



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Application for Burial Assistance

Application Date: _____	Registry Number: _____	Case Number: _____
☐ Approved ☐ Denied Eligibility Determined By (Worker Signature): _____		
Supervisor Signature: _____		

NOTE: Application must be completed and submitted within 60 days of death of the individual for whom a burial allowance grant is sought.

1. Decedent's Information

Name of Deceased: _____ Date of Birth: _____ Date of Death: _____

Last Address of Deceased: _____

Place of Death: _____ Cause of Death: _____

Is there any legal action connected to the death? ☐ Yes ☐ No If yes, please provide details: _____

2. Funeral Expenses (for agency use only)

☐ Grave Opening/Closing:\$

☐ Cremation:\$

☐ Vault:\$

☐ Other Burial Services (embalming, viewing, etc.): \$ _____

Name of Funeral Home: _____

Address: _____

Total Funeral Expenses:
\$0.00

3. Applicant for Burial Allowance

The applicant's relationship to the deceased is the following: ☐ Legal Spouse ☐ Son/Daughter ☐ Parent ☐ Friend
☐ Organizational Friend ☐ Other (Please Specify): _____

Applicant Name: _____ _____	Applicant Phone Number: _____
Applicant Address: _____ _____ _____	
4. Veteran Status	
Was the deceased a Veteran? ☐ Yes ☐ No	
If yes, did the Veteran receive any Veteran's benefits? ☐ Yes ☐ No If yes, how much? \$ _____	
Was the deceased a spouse or minor child of a Veteran? ☐ Yes ☐ No	

5. Survivors

A parent of a minor or a spouse is considered a Legally Responsible Relative (LRR). If the deceased is survived by a LRR, provide the name(s), address, date of birth, and social security number of the LRR, as well as the relationship of the LRR to the deceased.

☐ No LRR ☐ Parent(s) ☐ Spouse

LRR Name: _____ LRR Address:-

LRR Date of Birth: _____

LRR Social Security Number: _____

The above named LRR is currently receiving the following public benefits from the Department of Social Services and/or the Social Security Administration: ☐ Public Assistance ☐ Medicaid ☐ SNAP ☐ SSI ☐

Other: _____

LRR Case Number: _____

Second LRR Name: _____ Second LRR Address:-

(if different from LRR above)

Second LRR Date of Birth: _____

Second LRR Social Security Number: _____

The second LRR is currently receiving the following public benefits from the Department of Social Services and/or the Social Security Administration: ☐ Public Assistance ☐ Medicaid ☐ SNAP ☐ SSI ☐ Other: _____

Second LRR Case Number: _____

6. Estate

Did the deceased have a will? ☐ Yes ☐ No

Did the deceased leave an estate? ☐ Yes ☐ No

If yes, please provide
details: _____

7. Assets

Did the deceased or LRR have any of the following assets at the time of the death? If yes, please provide value amount:

Cash ☐ Yes, \$ _____ ☐ No

Automobile(s) ☐ Yes, \$ _____ ☐ No

Real Property ☐ Yes, \$ _____ ☐ No

No

Pension ☐ Yes, \$ _____ ☐ No

Life Insurance

No

Bank Account(s) ☐ Yes, \$ _____ ☐ No

Burial Space/Trust

No

Union Benefits ☐ Yes, \$ _____ ☐ No

Stocks, Bonds, Investments ☐ Yes, \$ _____ ☐ No

No

Other:

No

8. History

Describe how the deceased supported
him/herself: _____

If the deceased was receiving public benefits from the Department of Social Services or the Social Security Administration and/or employed at the time of death, please provide additional details, including case number(s):

The deceased was in receipt of: ☐ Public Assistance ☐ Medicaid ☐ SNAP ☐ SSI ☐

Other: _____

Case Number(s): _____

Name of Employer: _____ Type of Work/Job

Title: _____

Employer Address: _____

9. Living Expenses for the Month of Death

Actual Rent or Mortgage of the dwelling of the deceased for the month the death:

\$ _____

Actual Fuel and Utility costs of the dwelling of the deceased for the month of death:

\$ _____

10. Disclosures and Authorizations

I, the undersigned, authorize the Commissioner of the Albany County Department of Social Services (ACDSS) or his/her authorized representative to make all inquiries necessary in relation to this application and gives full permission to have any or all information in this application verified. I also agree to a complete bank search for the deceased and all LLRs.

Appearance: I understand I may be required to report in person to the Department of Social Services to provide further information concerning this application and my failure to comply with this provision may result in the denial of this application.

Penalties: I understand that my application may be investigated and I agree to cooperate in such an investigation. Federal and State laws provide for penalties of fine, imprisonment or both, if you do not tell the truth when you apply for Burial benefits or at any time when you are questioned about your eligibility, or cause someone else not to tell the truth regarding your application. Penalties also apply if you conceal or fail to disclose facts regarding your initial eligibility for burial benefits.

Consent: I understand that by signing this application form that I agree to any investigation made by the Department of Social Services to verify or confirm the information I have given, or any other investigation made by them in connection with my request for burial benefits. If additional information is requested, I will provide it. I will also cooperate fully with State and Federal personnel in a Quality Control Review.

Certification: I swear and/or affirm under the penalty of perjury that the information I have given or will give to the Department of Social Services is correct.

Appearance: I understand that I may be required to report, in person, to ACDSS to provide further information concerning this application and my failure to comply with this provision may result in the denial of this application.

Signature of Applicant: _____

Date: _____

Burial Claims Application Process

I. Background:

The Albany County Department of Social Services (ACDSS) can assist individuals in need of assistance to meet funeral expenses. These funds are available when an indigent resident of Albany County dies who may have been in receipt of Supplemental Security Income (SSI), Social Security Benefits, (retirement, dependents, and disability benefits), Temporary Assistance (Public Assistance), or leaves no funds to cover his or her burial expenses, and there is not a Legally-Responsible Relative (LRR) who is able to pay the funeral expense. ACDSS will not reimburse an individual or a group for the cost of burial expenses. All burial expense payments made by ACDSS will be paid directly to the funeral home.

II. To Apply:

The individual who makes the funeral arrangements or his/her representative must file an application prior to services being performed by the funeral home. The funeral home is required to call ACDSS prior to performing any services. If the funeral home fails to call ACDSS, ACDSS reserves the right not to make an expense payment. The parents of a deceased child under the age of 21 must both apply for burial assistance for the child. A spouse must apply for the deceased spouse. Documentation for financial eligibility and a completed application are to be submitted to:

ACDSS
162 Washington Ave
Albany, NY 12210
Attn: Temporary Assistance Division, 2nd floor

Or by Fax: (518) 447-7407

The Albany County Legislature determines the available funding and fee schedule for Burial Assistance that can be issued by ACDSS. ACDSS must adhere to the mandates of the legislature for the payment of the burial expenses. ACDSS will assist with a burial if the individual is financially eligible for payment.

This is pursuant to County Legislature Resolution No. 281 and 18 NYCRR 358-3.1 (d).

III. Supplemental Payments:

Non-LRR friends or relatives will be allowed to supplement the fee schedule for materials or services Albany County Department of Social Services does not pay for, up to a maximum of \$750.00. Any additional supplementation above the \$750.00 allowed is to be used to reduce the county's cost. Any supplementation in excess of the \$750.00 allowed, either monetarily or for materials (caskets, etc.) and/or services, (limousines, etc.) purchased privately and provided for the funeral, that is not used to reduce the county's cost is strictly prohibited. Contributions from LRR (spouse or parents of minors) shall be used to reduce the county's share of the burial costs. Any supplementation, monetarily or for materials (casket, etc.) and/or services (limousines, etc.), purchased privately or provided for the funeral that is not used to reduce the county's cost will be considered an attempt to commit fraud.

The following items represent some of the items that should be paid for using supplemental payments: any death notice exceeding the free service offered by the local newspapers, additional viewing hours, clergy honorarium, flower vehicle, limousine, hair styling, register book, prayer cards, church services, organist, funeral procession, cemetery equipment, weekend cemetery charges and an urn for cremation.

This is pursuant to County Legislature Resolution No. 281 and 18 NYCRR 358-3.1 (d).

IV. Required Documentation:

1. An Application for Burial Assistance completed and signed by the applicant. The LRR (spouse or parent of a minor child), is required to complete application.
Note: Both parents of a minor child must apply, either together or separately.
2. A copy of the Funeral Contract, also known as the Statement of Goods and Services Selected.
3. A copy of the cemetery or crematory bill, itemizing all charges.
4. Copy of any and all receipts for goods and services paid to the Funeral Home.
5. Information and documentation regarding the decedent's available assets and income as of the Date of Death and those of the LRR applicant. Assets and income including, but not limited to:
 - a. Bank accounts, including savings and checking accounts, of the deceased and LRR applicant.
 - b. Life Insurance for the decedent. Life insurance is used to cover the remaining expenses and burial cost of the decedent.
 - c. Burial space, burial trust, burial plot.
 - d. All sources of income must be verified, including, but not limited to, Earned Income, SSI, Social Security Disability, Veterans Benefits, Retirement Benefits, and Public Assistance Benefits.
 - e. If the deceased was receiving Social Security Disability or Social Security Retirement and was married, the spouse must apply for the \$255.00 death benefit through Social Security Administration and the money must be used for burial assistance.
6. Information and documentation regarding the decedent's household expenses:
 - a. Rental expense
 - b. Heating expense
 - c. Health insurance expense
7. Verification of the marital status of the decedent
 - a. Marriage license
 - b. Divorce decree
 - c. Statement from applicant that the decedent was never married



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Indigent Burial Letter

Name of Deceased: _____

Date of Death: _____

Name of Funeral Home: _____

Albany County Department of Social Services (ACDSS) acceptance of burial costs is contingent upon the following:

- The deceased is found to be indigent at the time of death. For the deceased individual to be considered indigent, both the deceased and any Legally Responsible Relative (parent of minor or spouse) must have no resources that can be used to pay for funeral costs.
- Costs for the burial will be paid according to the attached fee schedule.
- The following are **not** included in a burial allowance from ACDSS: death notice exceeding the free service offered by local newspapers, additional viewing hours, clergy honorarium, flower vehicle, limousine, hair styling, register book, prayer cards, church services, organist, funeral procession, cemetery equipment, weekend cemetery charges and an urn for cremation.
- Contributions from any Legally Responsible Relative (LRR) shall be used to reduce ACDSS share of the burial costs. Any supplementation monetarily for materials (caskets, etc.) and/or services (limousines, etc.) purchased privately by LRR, and provided for the funeral, that is not used to reduce ACDSS cost will be considered an attempt to commit fraud.
- Non responsible friends and/or relatives will be allowed to supplement ACDSS costs for materials or services up to a maximum of \$750.00. Any additional supplementation above \$750.00 is to be used to reduce ACDSS costs.
- Any supplementation in excess of \$750.00, either monetarily for materials (caskets, etc.) and/or services (limousines, etc.), purchased privately and provided for the funeral, that is not used to reduce ACDSS costs is strictly prohibited.

I, the undersigned, have read or had read to me the conditions for ACDSS acceptance of burial costs. I wish to proceed with a county burial. I understand and agree that the deceased is indigent, and any private, non-LRR supplementation is voluntary and will not exceed \$750.00.

Signature of Person Making Arrangements: _____

Date: _____

Burial Allowance Schedule

*Effective 1/1/16

Adults and Children	\$2,000.00
Infants (1 Day to 2 Years)	\$900.00
Stillborns	\$375.00
Cremations	
Full Services	Same as above
Immediate Disposition	\$700.00
Cremations: At Cost/Max	\$350.00
Transportation per mile*	\$2.00
*Outside of 15 mile radius, 150 mile max	
Death Outside of Capital District	\$150.00
Private, Non-LRR Supplementation	\$750.00
Oversized Casket	
X1	\$132.00
X2	\$190.00
X3	\$253.00
X4	\$402.00
Vault At Cost/Max	\$
Grave Opening/Closing	\$

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July 29, 2024

Funeral Home
Address
City, State Zip

Dear XXXXX

Thank you for being a valued Funeral Home who assists and prepares burials for Albany County indigent deceased persons.

We have recently made our burial application forms fillable so they are more user friendly and easier to complete. Attached you will find the following fillable forms:

- A fillable PDF burial application which will allow you to type in all of the decedent's information, which is critical to our ability to determine eligibility for this individual.
- A fillable Indigent Burial Agreement that the Funeral Home is required to sign and date.
- A fillable Itemized Bill for Burial Assistance.

As we move forward, we ask that you utilize the pre-fillable forms as part of the burial application process.

As you are aware, in order to determine eligibility for indigent burial cost reimbursements, Albany County Dept. of Social Services must be in receipt of the following:

1. A fully completed burial application
2. Signed Agreement Letter
3. Copy of Death Certificate
4. A fully completed Itemized Bill form
5. Vault Receipt
6. Crematory or Cemetery receipts
7. Oversized casket receipt (if applicable)

Burial applications and documents can be submitted via email at indigentburials@albanycountyny.gov. Additionally, a component of Albany County Department of Social Service's eligibility process is to conduct a resource verification search with various banking institutions. This process can take several

weeks to complete. With that in mind, Albany County is committed to determining eligibility on submitted burial applications and processing approved payments within 45 days of receipt of the fully completed burial packet.

Should you have questions regarding burials, please do not hesitate to reach out to Jennifer McNally, Supervising Eligibility Examiner at 518-447-7421.

Sincerely

Ron Miller
Temporary Assistance Director



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STEPHANIE SLOMINSKI, CIA CFE
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FRANK COMMISSO, JR.
EXECUTIVE DEPUTY COMPTROLLER

1. Albany County requires vendor selection procedures for vendors providing a professional service with an annual aggregate annual of over \$20,000. Comptroller's Office has initiated communications with the purchasing department to facilitate the vendor selection process. As stated in the Coroners' response, the decedent's family must be given priority regarding the choice of providers for funeral and end of life services.
2. The Coroners' response indicates that vendors have been notified of the support and time requirements related to the claims for removal and transportation of human remains. This response and the corrective action indicated is acceptable. We tested four recently submitted claims and noted that one of the four claims was missing one of the required elements of support, (i.e., begin and end location), we will continue to monitor and audit claims accordingly to ensure compliance.
3. The Coroners' response indicates that employees have been provided the Travel Manual and a sample mileage log and informed of the timeliness requirements for submission. We tested four recently submitted claims and noted that two of the four claims were missing the decedents name. We will continue to monitor and audit claims accordingly to ensure compliance.
4. The Coroner's response is accurate, the observation is related to a recently separated coroner and documents submitted during the testing scope. The corrective action involves the oversight and supervision in the process of reviewing the annual disclosures. We will review and reevaluate the process when the annual disclosures have been collected and reviewed for calendar year 2025.
5. The Coroners' response is acceptable, budget lines have been activated to correct this issue in 2025 and going forward.
6. While there is no specific law that states Coroners' are responsible to make arrangements for indigent burials, they do bear the responsibility to ensure proper disposition. It is imperative that both county departments, DSS and Coroners combine efforts to provide this extremely important service to our residents. We will continue to work with department staff to develop more efficient and effective processes.
7. Rates are not changed or determined by the Coroners' Office, the Coroners' response is acceptable. Further, the Albany County Legislature approved a rate increase in May 2025.
8. There are three ways to ensure the burial of potential indigent decedents; The funeral parlor files a burial application. DSS performs an asset search at local banks. If DSS determines that the deceased was indigent the County will pay the funeral director. If it is determined that the decedent had resources but below the threshold to engage the Public Administrator to be awarded, the funeral parlor can file with the bank to obtain funds by filing form 1310. Additionally, if the Public Administrator is contacted to set up a potential estate, payment to the funeral director takes priority from the estate. Further, the Albany County Legislature approved an increase in the DSS payment for indigent burial services in May, 2025.



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Two of the observations during the Audit of the Albany County Coroners' Office were related to the Department of Social Services (DSS) and the processing of indigent burials. Observation 6 identifies weaknesses in the process to determine the responsible party in the case of indigent decedents. Observation 7 is related to rate setting and availability of vendors at any given rate. The department's full response (including new and existing forms) is included as "Appendix B".

6. Since the onset of the audit, DSS has added two steps to the process for indigent burials:

- A fillable pdf has been developed from the existing indigent burial application to make the process more efficient. The new form with instructions was delivered digitally to all funeral homes.
- The DSS checklist for managing indigent burials has been updated to include the notification of the Public Administrator.

7. DSS management is not aware of any funeral directors that are unwilling to provide indigent services, however based on the procedure it is unlikely that a director would have the opportunity to opine on this matter directly to DSS staff. The DSS commissioner does agree with the reevaluating of the rates. There are three ways to ensure the burial of potential indigent decedents; The funeral parlor files a burial application. DSS performs an asset search at local banks. If it is determined that the deceased was indigent the County will pay the funeral director. If it is determined that the decedent had resources but below the threshold to engage the Public Administrator to be awarded, the funeral parlor can file with the bank to obtain funds by filing form 1310. Additionally, if the Public Administrator is contacted to set up a potential estate, payment to the funeral director takes priority from the estate. Further, the Albany County Legislature approved an increase in the DSS payment for indigent burial services in May, 2025.