

## Ken Burke, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER  
PINELLAS COUNTY, FLORIDA


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### Division of Inspector General

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### REPORT NO. 2015-36

TO: Lourdes Benedict, Director, Human Services

FROM: Hector Collazo, Jr., Inspector General/Chief Audit Executive  
Division of Inspector General 

DIST: Mark Woodard, County Administrator  
John Bennett, Assistant County Administrator  
Ken Burke, CPA, Clerk of the Circuit Court and Comptroller

SUBJECT: Investigative Review of Unrecorded Death Certificates

DATE: October 27, 2015

The Division of Inspector General's Public Integrity Unit (PIU) received allegations of Fraud, Waste, and Abuse. We investigated the following allegation related to the contract for Human Services Burial Program for Indigent and Unclaimed Persons with A Life Tribute Funeral Care.

The complainant alleges that the respondent, A Life Tribute Funeral Care:

Is not recording death certificates for indigent deceased persons. The complainant searched a sample of known indigent deceased persons in the Pinellas County, Florida, Public Records System, and was not able to find any record of the death.

The complainant did provide documentation to assist with the investigation.

To determine whether the allegations were substantiated, we reviewed policies, procedures, and any other records deemed appropriate. We also conducted interviews of staff and other parties, as needed. Our investigation was performed according to the *Principles and Standards for Offices of Inspector General* and *The Florida Inspectors*



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*General Standards Manual* from The Commission for Florida Law Enforcement Accreditation.

The Division of Inspector General's investigation of the allegations has determined that the allegation noted above was **unfounded**.

Death certificates are not required by Florida law to be recorded in the Public Records System; however, death certificates are required to be registered with the Florida Department of Health. The Pinellas County, Florida, Public Records System, will display only those death certificates which were recorded by a third party. Therefore, not all the death certificates searched by the complainant would have been available in the Public Records System.

We sampled/tested the death service claims invoiced by A Life Tribute Funeral Care (contractor) for the month of June 2015 (quantity 90). We determined the death certificates were filed as required by the State of Florida.

We want to thank the Pinellas County Human Services staff for their assistance and cooperation during this investigation.