

# PERFORMANCE AUDIT REPORT

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## Humanity Gifts Registry

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February 2017



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General

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EUGENE A. DePASQUALE  
AUDITOR GENERAL

February 16, 2017

Dr. Michael McGuinness  
President  
Humanity Gifts Registry  
1015 Chestnut Street  
Suite 221  
Philadelphia, PA 19107

Dear Dr. McGuinness:

This report contains the results of the Department of the Auditor General's performance audit of the Humanity Gifts Registry (HGR) for the period of July 1, 2014, through June 30, 2016, including follow-up procedures performed and concluded as of January 6, 2017. The audit was conducted pursuant to 35. P.S. § 1091. The audit was conducted in accordance with applicable generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our finding and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our finding and conclusions based on our audit objective.

We performed our audit to determine whether HGR's receipts and disbursements are proper and in compliance with applicable laws and policies. We found that HGR's receipts and disbursements comply with applicable laws and policies and no significant errors in recording financial transactions were identified. However, we did identify that HGR needs to strengthen management controls and provide additional training for staff to fully utilize its accounting software. Regarding management controls, we found a lack of written standard operating procedures and a lack of segregation of duties and supervisory review. We offer eight recommendations to improve management controls and increase HGR's use of its accounting software. HGR management indicated that it is in agreement with the finding and recommendations.

Dr. Michael McGuiness  
February 16, 2017  
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In closing, I want to thank the HGR staff and Executive Committee for their cooperation and assistance during the audit. We will follow up at the appropriate time to determine whether and to what extent all recommendations have been implemented.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eugene A. DePasquale  
Auditor General

**Humanity Gifts Registry**

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## **Humanity Gifts Registry**

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### **Background**

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The Humanity Gifts Registry (HGR) is a non-profit agency of the Commonwealth of Pennsylvania concerned primarily with the receipt and distribution of bodies donated to all medical and dental schools in the state for teaching purposes. The HGR, formerly called the Anatomical Board, has been in existence since being created in 1883 by an act of the General Assembly.<sup>1</sup>

The HGR is comprised of all medical and dental schools in the Commonwealth. Representative faculty members from the departments that teach anatomy at these schools form an Executive Committee which serves without pay. Three faculty are elected to serve as officers for four-year terms for nominal salaries. An office staffed by three employees manages the day-to-day affairs of the HGR and interacts with potential donors and their families.

The HGR receives cadavers through donations or when cadavers are not claimed by family or friends. The HGR coordinates the distribution of these cadavers among all medical and dental schools throughout the Commonwealth for medical education and research. The HGR is the only organization in Pennsylvania that operates by specific legislative authority to receive bodies for education and research.

The following is a list of member schools:

- Drexel University College of Medicine
- Lake Erie College of Osteopathic Medicine (LECOM)
- Penn State College of Medicine (Hershey)
- Philadelphia College of Osteopathic Medicine (PCOM)
- Temple University
- Thomas Jefferson University Sidney Kimmel Medical College
- Geisinger Commonwealth Medical College
- University of Pennsylvania Perelman School of Medicine
- University of Pittsburgh Medical School

The member schools pay only for the actual expenses involved in obtaining and distributing the donated bodies. By law, these bodies and body parts must remain in Pennsylvania.<sup>2</sup> No tissues are sold to researchers or commercial firms. After studies are completed, the bodies are cremated and the remains are interred in cemetery plots maintained by the HGR, and family members can visit their relatives' graves. Alternatively, when requested by the next of kin, the cremated remains can be returned to the family.

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<sup>1</sup> 35 P.S. § 1091 (Act 106 of 1883, as amended by various acts – the last of which was Act 127 of 1971).

<sup>2</sup> 35 P.S. § 1093.

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**Humanity Gifts Registry**

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Each year the students who study anatomy at the member schools hold memorial Celebrations of Remembrance in Philadelphia, Pittsburgh, and Hershey. The families and friends of those who died and donated their bodies to education and science are invited to join the students in honoring their memories and thanking them for making such a selfless gift.

Humanity Gifts Registry

**Audit Procedures and Results – Humanity Gifts Registry receipts and disbursements comply with laws and policies and no significant errors in recording financial transactions were identified.**

To determine whether the Humanity Gifts Registry’s (HGR) receipts and disbursements are proper and in compliance with the applicable laws<sup>3</sup> and policies,<sup>4</sup> we performed procedures on the receipts and disbursements for the fiscal years ended June 30, 2015 and June 30, 2016. Our audit included analytical procedures to analyze accounts, detail substantive procedures (on selected items) to test receipts and disbursements, and to evaluate and test management controls. The balances audited were as follows:

<b>Fiscal Year Ended</b>	<b>June 30, 2015</b>	<b>June 30, 2016</b>
Receipts	\$503,428	\$460,967
Disbursements	\$448,160	\$466,668

Based on our testing, we did not identify any noncompliance with applicable laws and policies. We also did not identify any significant errors in recording financial transactions by HGR. However, we did identify weaknesses in management controls and a need for additional training in HGR’s accounting software, which are discussed in Finding 1.

<sup>3</sup> See in particular 35 P.S. § 1091.

<sup>4</sup> “The Humanity Gifts Registry is a non-profit agency of the Commonwealth of Pennsylvania concerned primarily with the receipt and distribution of bodies donated to all medical and dental schools in the state for teaching purposes.” <http://www.hgrpa.org/> Viewed on December 6, 2016.



**Humanity Gifts Registry**

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**Finding 1 – The Humanity Gifts Registry needs to strengthen management controls and provide additional training for staff to fully utilize its accounting software.**

As part of our performance audit, we evaluated the management controls related to our audit objective. We identified the following management control weaknesses:

- A lack of written standard operating procedures.
- A lack of segregation of duties and supervisory review.

These weaknesses, along with HGR staff not fully understanding and utilizing the accounting software that was upgraded during the audit period, led to posting errors not being corrected. It also places HGR at greater risk of errors or irregularities going undetected. The following describes these concerns in more detail.

**Lack of written standard operating procedures**

Based on our inquiry, HGR management acknowledged that there are no written standard operating procedures. Therefore, there are no guidelines in place for HGR staff to refer to when processing transactions, such as when and how to write off transportation reimbursement amounts billed by HGR to family members and estates of the deceased when they are unable to pay or when and how to follow-up on stale-dated checks.<sup>5</sup>

The lack of written procedures regarding stale-dated checks contributed to five outstanding checks totaling \$1,875 remaining as reconciling items on the bank reconciliation for the bank statement dated July 11, 2016,<sup>6</sup> even though the oldest of the five checks was issued in June 2009. The issue of stale-dated checks was noted in our prior audit of HGR, but staff did not follow up and issue replacement checks until after auditors again brought it to management's attention during the current audit.

HGR staff stated that not having the procedures in writing has not been an issue due to only having a small staff of three employees and the lack of employee turnover. However, up-to-date written standard operating procedures are an integral part of management controls to provide specific guidance to staff to ensure that processes are properly designed. HGR's failure to have written operating procedures increases the risk of HGR staff improperly processing transactions, especially in the event of a sudden absence of current HGR staff or if new HGR staff is hired.

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<sup>5</sup> The legal definition of a stale-dated check is as follows: "A document that is a promise to pay money that is held for too long a period of time before being presented for payment. A check is considered to be stale when it is outstanding for a period of six months or more. A bank is not obligated to pay a stale check." <http://legal-dictionary.thefreedictionary.com/Stale+Check>. Accessed on October 21, 2016.

<sup>6</sup> HGR's bank statements do not have an end of month cut-off, therefore we reviewed the reconciliation for the bank statement dated July 11, 2016, since it covered the fiscal year end date of June 30, 2016.

**Humanity Gifts Registry**

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**Lack of segregation of duties and supervisory review**

As noted above, there are only three HGR staff running the day-to-day operations of HGR. As a result, one individual is responsible for processing and posting all HGR receipt and disbursement transactions to the accounting system. There is a minimal amount of supervisory review performed. Support documents are provided to the Treasurer of the HGR Executive Committee to review prior to him signing HGR checks, but this review does not verify that the disbursement transactions were posted to the correct accounts. Additionally, there is no detailed review of the receipts posted to the accounting system. Although a list of transactions for both receipts and disbursements from the prior month are provided monthly to the HGR Executive Committee for review, without reviewing the support documents, posting errors can go undetected and/or uncorrected.

Additionally, the HGR staff member that processes and posts receipts and disbursement transactions also prepares the monthly bank reconciliations. This is considered a segregation of duties control weakness. Without a separate person performing the bank reconciliations, irregularities in banking activities, including possible theft, may go undetected. Further, the bank reconciliation performed should be reviewed and approved by a supervisor to ensure that the bank reconciliation was performed accurately, and in accordance with HGR procedures, but this management control is also not being performed. Although HGR's staff size is small, HGR should have a separate individual perform the bank reconciliations and another HGR staff member or someone on the Executive Committee review and approve the bank reconciliations.

**HGR staff needs additional accounting software training**

During this audit, as well as noted in the prior audit, we identified several situations where HGR did not fully utilize its accounting software or did not know how to perform certain functions. The following are some examples:

- 1) Although HGR staff began utilizing the accounting software to generate invoices with simple calculations, such as for member schools who have received donated bodies during the audit period, HGR staff continued to manually prepare the transportation reimbursement invoices because these reimbursement amounts vary. As a result, HGR staff maintain a record of amounts due to HGR with a handwritten log rather than through the accounting software. If HGR staff utilized the accounting system to invoice for transportation reimbursements they would also be able to generate reports to track the amounts and age of unpaid invoices.
- 2) HGR staff made posting errors related to both receipts and disbursements, which it was aware of, but did not know how to correct the posting errors. In three instances, it resulted in a \$1,200 overstatement to total receipts and a \$100 understatement to total disbursements.

**Humanity Gifts Registry**

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- 3) Although the software can be used to perform additional accounting functions such as the monthly bank reconciliation, HGR staff is still manually preparing the monthly bank reconciliation. HGR staff stated that they are not comfortable using additional features of the accounting software due in part to the lack of training on the software.

Having adequate training on the accounting software would provide processing efficiencies and additional reporting functions for use by HGR staff and the Executive Committee.

**Recommendations**

We recommend that HGR:

1. Develop written standard operating procedures that include, but are not limited to, the following:
  - Creating invoices, including what rates to bill for transportation costs and rates charged to member schools
  - Processing and posting receipt transactions
  - Processing and posting disbursement transactions
  - What records/reports are sent to the Treasurer for signing checks
  - Preparing monthly bank reconciliations, including how to handle stale-dated checks
  - How long records should be retained
  - What records/reports are sent to the HGR Executive Committee and when they are to be sent
2. Obtain training to assist all HGR staff to fully understand and utilize the accounting software.
3. Consider training another HGR staff member to process the financial transactions to allow for the HGR senior staff member to perform a supervisory review of transactions processed.
4. Consider having a member of the Executive Committee perform a more detailed review of financial transactions to include reviewing support documents for receipts and disbursements and ensuring transactions were posted to the correct account.
5. Utilize the automated accounting system to prepare and monitor billings regarding reimbursement of transportation costs and to perform monthly bank reconciliations.
6. Monitor the age of checks issued by HGR to determine if checks are stale-dated and conduct necessary follow-up.

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7. Implement review procedures of transactions posted to the accounting system and bank reconciliations to ensure the accuracy of the information posted. The individual assigned responsibility of these reviews should be independent of the person posting information into the accounting system and performing the monthly bank reconciliations.
8. Once written, monitor to ensure that standard operating procedures are followed by HGR staff.

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**Agency's Response and Auditors' Conclusion**

We provided draft copies of our audit finding and related recommendations to Humanity Gifts Registry (HGR) for its review. On the pages that follow, we included HGR's response in its entirety. Following the agency's response is our auditors' conclusion.

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**Audit Response from Humanity Gifts Registry**

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COMMONWEALTH OF PENNSYLVANIA



**HUMANITY GIFTS REGISTRY**

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January 25, 2017

Janet B. Ciccocioppo, CPA  
Director  
Bureau of Performance Audits  
302 Finance Building  
Harrisburg, PA 17120-0018

Dear Ms. Ciccocioppo:

Thank you for the timely completion of the report pertaining to the performance audit of the Humanity Gifts Registry, covering the period of July 1, 2014 through June 30, 2016. We are pleased the auditor found our organization to be in compliance with the applicable laws and policies and that there were no significant errors in financial recording.

Your review process did uncover several areas for improvement, which the executive officers would like to address.

**Recommendation 1: Development of written standard operating procedures**

- We agree with this recommendation. To advance this, the office staff will be tasked to write up S.O.P.s around their major responsibilities. These documents will be reviewed by the Executive Board and either accepted or adjusted accordingly. The Executive Secretary and staff will review all S.O.P.s no less than once a year.

**Recommendation 2: Obtain training to assist all HGR staff to fully understand and utilize the accounting software**

- We agree with this recommendation. The office staff will be tasked to schedule an in-house, hands-on training day, as soon as possible. All HGR staff will be required to participate in this training and members of the Executive Board will be encouraged to participate as well.

**Recommendations 3 & 4: 3) Consider Training another HGR staff member to process the financial transactions to allow for HGR senior staff member to perform a supervisory review of transactions processed. 4) Consider having a member of the Executive Committee perform a more detailed review of financial transactions to included reviewing support documents for receipts and disbursements and ensuring transactions were posted to the correct accounts.**

- We agree with both of these recommendations. For number three we feel the small size of our office and the "all hands on deck" nature of the work precludes the establishment of a hierarchal reporting structure. Rather, requiring all staff to be fully trained in the software and the establishment of S.O.P.s will provide the necessary local oversight. In regards to number 4, we agree that periodic review of the financial reports by the Treasurer should

FORMERLY ANATOMICAL BOARD OF THE STATE OF PENNSYLVANIA

**Humanity Gifts Registry**

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**Audit Response from Humanity Gifts Registry**

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commence immediately with the frequency of said reviews to be outlined in a forthcoming S.O.P.

Recommendations 5-7:

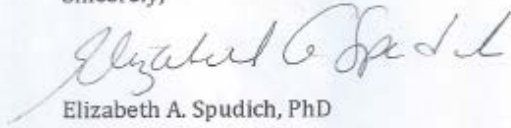
- We agree with all the recommendations put forth in the audit and feel the completion of these will fall naturally from more rigorous training in the accounting software and the abovementioned review by members of the Executive Committee.

Recommendation 8: Once written, monitor to ensure that S.O.Ps are followed by HGR staff.

- We agree with recommendation number 8. As outlined above, each S.O.P. will be subject to review and acceptance by the members of the HGR Executive Board. Part of the design of each S.O.P. will include a schedule for review and oversight and specify which member of the Executive Board or Committee will be responsible for this review. In addition, at least once per year, the Executive Secretary will review the procedures with the HGR staff for completeness and to ensure they are adequate for current business.

If there are any questions or concerns regarding this response please feel free to contact Dr. Michael McGuinness or myself directly.

Sincerely,



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**Auditor's Conclusion to Humanity Gifts Registry's Response**

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The Humanity Gifts Registry (HGR) concurs with the finding and recommendations. It indicated that it will develop written standard operating procedures that will then be reviewed annually; obtain training on the accounting software so that it can be more fully utilized; and add a level of review and oversight by the Executive Board or Committee members. However, with regard to HGR's response, one item requires further comment.

HGR's response to Recommendation #2 on the need for training on its accounting software indicates that HGR will schedule an in-house, hands-on training day. However, based upon the available features in the software that are currently not being utilized by HGR staff, we believe that training should be provided by an outside professional with experience working with the software.

We are encouraged by HGR's response regarding its agreement with the recommendations made in the report. We will follow up during the next audit to determine to what extent all recommendations have been implemented.



**Humanity Gifts Registry**

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**Appendix A**

**Objective, Scope, and Methodology**

The Department of the Auditor General conducted this performance audit in order to provide an independent assessment of the Humanity Gifts Registry (HGR).

We conducted this audit in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our finding and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our finding and conclusions based on our audit objective.

**Objective**

Our audit objective was to determine whether receipts and disbursements are proper and in compliance with applicable laws and policies.

**Scope**

Our audit focused on HGR's receipts and disbursements from July 1, 2014, through June 30, 2016, with follow-up procedures performed and concluded as of January 6, 2017. HGR's Executive Committee and staff are responsible for establishing and maintaining effective internal controls to provide reasonable assurance that HGR is in compliance with applicable laws, regulations, contracts, and administrative policies and procedures.

In conducting our audit, we obtained an understanding of HGR's internal controls, including any information systems controls, if applicable, that we considered to be significant within the context of our audit objective.

For those internal controls that we determined to be significant within the context of our audit objective, we also assessed the effectiveness of the design and implementation of those controls as discussed in the Methodology section that follows. Any deficiencies in internal controls that were identified during the conduct of our audit – and determined to be significant within the context of our audit objective – are included in this report.

**Methodology**

To address our audit objective, we performed the following:

- Obtained and reviewed appropriate laws, policies, the prior audit report conducted by the Department of the Auditor General, and program and related information on HGR's

**Humanity Gifts Registry**

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website.<sup>7</sup>

- Interviewed and corresponded with HGR staff and Executive Committee Officers as well as conducted a walkthrough to assess controls and gain an understanding of the procedures related to HGR's receipts and disbursements.
- For the periods July 1, 2014, through June 30, 2015 and July 1, 2015, through June 30, 2016, obtained reports listing HGR receipts and disbursements from its accounting system.
- Performed analytical procedures on school charges (assessment for cadavers) that included comparing total receipts to the number of cadavers billed to the schools and the fee assessed to member schools during the audit period.
- Performed analytical procedures on salaries, employee-related taxes and benefits, and rent and recalculated amounts recorded in HGR records to ensure the accuracy of those disbursements. These procedures included obtaining evidence of pay and benefit rates authorized for all HGR employees and comparing rent payments recorded in HGR records to amounts due per the rental contract.
- We selected 32 of the 250 school charges or \$120,250 of the total \$805,450 receipts during the period July 1, 2014 to June 30, 2016 and reviewed source documents to test the propriety of the transactions to ensure compliance with laws and policies. Ten of the transactions were judgmentally selected based upon the description information posted in HGR accounting records. The remaining 22 transactions were judgmentally selected to ensure that receipts from all of the participating member schools were tested and that transactions were selected to obtain coverage throughout the entire audit period.
- We selected 8 of the 51 transportation reimbursements or \$38,150 of the \$125,217 total reimbursements during the period July 1, 2014 to June 30, 2016, and reviewed source documents to test the accuracy of the amount billed based on HGR established fees and the propriety of the transactions to ensure compliance with laws and policies. We judgmentally selected large dollar transactions to obtain coverage throughout the entire audit period.
- We selected 20 of the 600 transportation disbursements or \$61,390 of the \$387,555 total disbursements made during the period July 1, 2014 to June 30, 2016, and reviewed source documents to test the propriety and approval of the transactions to ensure compliance with laws and policies. Six of the disbursements were judgmentally selected based upon the large dollar amounts paid to two of the most frequently used vendors. The remaining 14 transactions were judgmentally selected to obtain coverage throughout the entire audit period.

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<sup>7</sup> <http://www.hgrpa.org/>

## **Humanity Gifts Registry**

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- Obtained bank confirmations for the bank account balances as of June 29, 2015 and 2016 and compared the amounts to HGR records without exception.
- Reviewed bank account reconciliation procedures and the checking account reconciliation for the bank statement date ended July 11, 2016, to determine adequate procedures were in place and functioning.

### Data Reliability

In performing this audit, we obtained from HGR cash receipts and disbursements data generated by Quicken and QuickBooks Pro accounting software.<sup>8</sup> We utilized the receipts and disbursement reports for the fiscal years ended June 30, 2015, and June 30, 2016, to test whether HGR's reported receipts and disbursements were proper and in compliance with applicable laws and policies.

*Government Auditing Standards* requires us to assess the sufficiency and appropriateness of computer-processed information that we use to support our finding, conclusions, or recommendations. The assessment of the sufficiency and appropriateness of computer-processed information includes considerations regarding the completeness and accuracy of the data for the intended purposes.

To assess the completeness and accuracy of HGR's receipts and disbursements reports, we conducted the following audit procedures:

- We obtained HGR's monthly bank statements for the months of July 2014 through July 2016 to determine the amount of deposits and checks processed and confirmed for each fiscal year the totals in HGR's receipts and disbursement reports. The three transactions incorrectly posted are addressed in Finding 1.
- We obtained annual reports of expenditures, for the three publicly owned member schools, available for the fiscal year ended June 30, 2015 (annual reports for 2016 were not available during audit execution). For each school, we confirmed the totals reported as paid to HGR were the same amounts reported in HGR's receipts reports as being received from the schools. The receipt transaction incorrectly posted for one of the schools reviewed is addressed in Finding 1.
- Interviewed HGR staff with knowledge about the data, and specifically the processes used for data entry and/or input.

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<sup>8</sup> HGR utilized Quicken software for fiscal year ended June 30, 2015 and QuickBooks Pro for fiscal year ended June 30, 2016.

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- Performed direct tests of the receipts and disbursement data and tested manual controls outside of the accounting software by confirming the accuracy of a selection of receipts and disbursement amounts to source documents.

Based on the above, with the exception of three items incorrectly posted to accounts that are addressed in Finding 1, in accordance with *Government Auditing Standards*, we concluded that HGR's computer-processed data was sufficiently reliable for the purposes of this engagement.

**Humanity Gifts Registry**

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**Appendix B**

**Distribution List**

This report was distributed to the following:

**The Honorable Tom Wolf**  
Governor

**Dr. Michael McGuinness**  
Philadelphia College of Osteopathic  
Medicine  
President  
Humanity Gifts Registry

**Dr. Elizabeth Spudich**  
Sidney Kimmel Medical College at  
Thomas Jefferson University  
Executive Secretary  
Humanity Gifts Registry

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**The Honorable Karen Murphy**

Secretary  
Department of Health

**Mr. Brian Lyman, CPA**

Director, Bureau of Audits  
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