

Department of Health

New York City Department of Health and Mental Hygiene

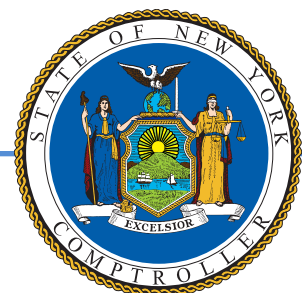
Oversight of the Practice of Funeral Directing

Report 2022-S-47 | November 2025

OFFICE OF THE NEW YORK STATE COMPTROLLER

Thomas P. DiNapoli, State Comptroller

Division of State Government Accountability



Audit Highlights

Objective

To determine if the Department of Health is effectively overseeing the practice of funeral directing in accordance with relevant law and regulation and if the New York City Department of Health and Mental Hygiene is effectively overseeing selected aspects of the practice of funeral directing. The audit covered the period from April 2019 through November 2023.

About the Program

Under provisions of the Public Health Law (Law), the Department of Health (DOH) is responsible for governing and regulating the business and practice of funeral directing, undertaking, and embalming in New York State. The Law defines funeral directing as the care and disposal of the body of a deceased person and/or the preserving, disinfecting, and preparing, by embalming or otherwise, the body of a deceased person for funeral services, transportation, and burial or cremation. In New York State, only a licensed and registered funeral director may make funeral arrangements for the care, moving, preparation, and burial or cremation of a deceased person, and these services may only be provided by firms that are also registered with DOH. At the least, the funeral director will file the death certificate, transfer the body, coordinate with cemetery or crematory representatives, make the necessary preparations, and move the body to the cemetery or crematory.

DOH's Bureau of Funeral Directing (BFD) and Bureau of Vital Records (BVR) are responsible for oversight of most of these activities. BFD handles the licensure and registration of funeral directors, registration of funeral firms, investigation of consumer complaints related to the practice of funeral directing, and continuing education and training of practitioners. BVR is responsible for administering the Electronic Death Registration System—EDRS—which health care providers, medical certifiers, medical examiners/coroners, funeral directors, and local registrars use to electronically register vital events, such as deaths, that occur in New York State but outside of New York City. For deaths that occur within New York City, the New York City Department of Health and Mental Hygiene (DOHMH) administers eVital, its electronic system for registering deaths. According to aggregated data from both EDRS and eVital, a total of 801,421 deaths occurred between April 1, 2019 and November 4, 2023 in the State. Most of these deaths (508,775, or 63%) occurred outside of New York City and 292,646 (37%) occurred within New York City.

Funeral directors must comply with various requirements set forth in the Law and corresponding New York Codes, Rules and Regulations (Regulations). For example, they must use prescribed tests to determine that life is extinct before removing a body from the place of death, preparing it for burial (such as through embalming), or proceeding to bury or cremate the body. While there are no requirements that explicitly require funeral directors to identify or label bodies in their care, it's reasonable to view minimizing this risk as inherent in the practice of funeral directing. Regulations also require firm preparation rooms to meet standards, and DOH requires firms to submit photos of the preparation room at the time of firm registration. In addition, disposition of a body may not occur until a permit is issued following registration of the death.

The Law also requires that firms register each of their locations. While more than one firm may be registered at a single location, DOH officials said it's been a long-standing protocol to document the legitimacy of secondary registration, and they require documentation that secondary firms have permission to operate at the location where they're attempting to register. Under the Law, death certificates must also include the Social Security number (SSN) for the deceased person. Provisions

in the Law and Regulations state that DOH must be notified at least 30 days prior to the termination, cessation of operation, or discontinuation of the business of a funeral firm and within 10 days of changes to a firm's name, address, ownership, or other legal status.

Key Findings

We identified several areas in which DOH needs to improve its oversight of the practice of funeral directing in New York State. In addition, DOH and DOHMH should improve their interagency data sharing and other communication to better identify and address risks of unauthorized funeral directing activity and improve the quality of SSN information that's captured in their respective systems. Our audit report includes 12 recommendations—nine to DOH and three to both DOH and DOHMH—to help make this oversight more effective. Specifically:

- Some funeral directors we interviewed said they aren't using the tests prescribed by the Regulations to verify death. In addition, some said they don't always label or otherwise identify the bodies in their care, increasing the risk that bodies may be misidentified. While the likelihood of an error in either of these areas is low, recent occurrences demonstrate the potential for significant distress for the deceased's loved ones and also for damage to the reputation of the funeral firm and the profession, underscoring the critical need for DOH's attention.
- DOH has reduced or no assurance that some firms initially met or continue to meet standards for their preparation rooms.
- There were more than 2,500 cases in which deaths were registered after the disposition of bodies according to information in EDRS and eVital, the DOH and DOHMH vital records systems.
- We identified concerns with DOH's oversight of funeral firm and director registration. We found two instances in which a firm may have been practicing funeral directing at an unknown or unregistered location. We also found over 23,000 death certificates that were issued in both DOH and DOHMH's systems by unregistered or unknown funeral directors and/or firms.
- We identified 7,484 death certificates (2,785 EDRS, 4,699 eVital) with duplicated or no SSNs that affect the certificates' accuracy and reliability, as well as their ease of use in post-death arrangements.
- DOH's practices for learning about and following up on firm closures provide little assurance that it has the information it needs to investigate any risks identified.

Key Recommendations

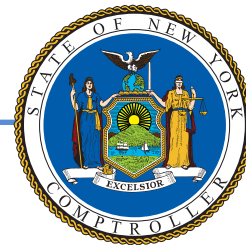
To DOH:

- Take steps to enhance assurance that funeral directors and firms are:
 - Aware of and complying with required death tests; and
 - Minimizing the risk of misidentifying human remains.
- Take appropriate action to provide greater assurance that firms meet requirements related to their preparation rooms.
- Work with DOHMH to develop an approach to identify and follow up, as appropriate, on risks that disposition of bodies occurs prior to registering the death.

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- Strengthen methods to identify and address risks of unauthorized funeral directing activity by unregistered directors or firms or at unregistered firm locations. This might include improving internal communication and information sharing between BFD and BVR.
 - Evaluate the benefit of conducting inspections of funeral firms, based on risks identified, and document the results.
 - Take steps to improve assurance that closing and/or closed firms have ceased to operate.

To DOH and DOHMH:

- Improve interagency communication, which could include analysis of registration data and sharing results, to better identify and address risks of unauthorized funeral directing activity, whether by unregistered people or by unregistered firms or firm locations.
- Improve the completeness and accuracy of death certificate SSN information that's captured in EDRS and eVital, respectively.



Office of the New York State Comptroller Division of State Government Accountability

November 26, 2025

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Dear Dr. McDonald and Dr. Morse:

The Office of the State Comptroller is committed to helping State agencies, public authorities, and local government agencies manage their resources efficiently and effectively. By so doing, it provides accountability for the tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of State agencies, public authorities, and local government agencies, as well as their compliance with relevant statutes and their observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations. Audits can also identify strategies for reducing costs and strengthening controls that are intended to safeguard assets.

Following is a report of our audit entitled *Oversight of the Practice of Funeral Directing*. This audit was performed pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution; Article II, Section 8 of the State Finance Law; and Article III of the State General Municipal Law.

This audit's results and recommendations are resources for you to use in effectively managing your operations and in meeting the expectations of taxpayers. If you have any questions about this report, please feel free to contact us.

Respectfully submitted,

Division of State Government Accountability

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Glossary of Terms

Term	Description	Identifier
DOH	Department of Health	<i>Auditee</i>
DOHMH	New York City Department of Health and Mental Hygiene	<i>Auditee</i>
BFD	DOH's Bureau of Funeral Directing	<i>Auditee Office</i>
BVR	DOH's Bureau of Vital Records	<i>Auditee Office</i>
DOS	Department of State	<i>State Agency</i>
EDRS	DOH's Electronic Death Registration System	<i>Key Term</i>
eVital	New York City system for reporting life events and issuing vital records	<i>Key Term</i>
Law	State Public Health Law	<i>Law</i>
OVS	Online Verification System	<i>Federal System</i>
Permit	Burial and removal permit	<i>Key Term</i>
Regulations	New York Codes, Rules and Regulations	<i>Regulation</i>
SSA	Social Security Administration	<i>Federal Agency</i>
SSN	Social Security number	<i>Key Term</i>
Trade Call	An arrangement in which a firm engages the services of another firm (the trade call firm) to perform services, such as embalming, for a fee	<i>Key Term</i>

Background

Under provisions of the Public Health Law (Law), the Department of Health (DOH) is responsible for governing and regulating the business and practice of funeral directing, undertaking, and embalming in New York State. The Law defines funeral directing as the care and disposal of the body of a deceased person and/or the preserving, disinfecting, and preparing, by embalming or otherwise, the body of a deceased person for funeral services, transportation, burial or cremation; and/or funeral directing or embalming, as presently known, whether under these titles or designations or otherwise. In New York State, only a licensed and registered funeral director may make funeral arrangements for the care, moving, preparation, and burial or cremation of a deceased person, and these services may only be provided by firms that are also registered with DOH. At the least, the funeral director will file the death certificate, transfer the body, coordinate with cemetery or crematory representatives, make the necessary preparations, and move the body to the cemetery or crematory.

DOH's Bureau of Funeral Directing (BFD) and Bureau of Vital Records (BVR) are responsible for oversight of most of these activities. BFD handles the licensure and registration of funeral directors, registration of funeral firms, investigation of consumer complaints related to the practice of funeral directing, and continuing education and training of practitioners. BVR is responsible for administering the Electronic Death Registration System—EDRS—which health care providers, medical certifiers, medical examiners/coroners, funeral directors, and local registrars use to electronically register vital events, such as deaths, that occur in New York State but outside of New York City. For deaths that occur within New York City, the New York City Department of Health and Mental Hygiene (DOHMH) administers eVital, its electronic system for registering deaths. Figure 1 depicts the two systems and the areas they cover.

Figure 1 – New York State Death Registration Systems

System Name	Counties	Responsible Agency
EDRS – Electronic Death Registration System	Counties outside of New York City	DOH
eVital – System for reporting life events and issuing vital records	New York City – New York County, Kings County, Bronx County, Richmond County, Queens County	DOHMH

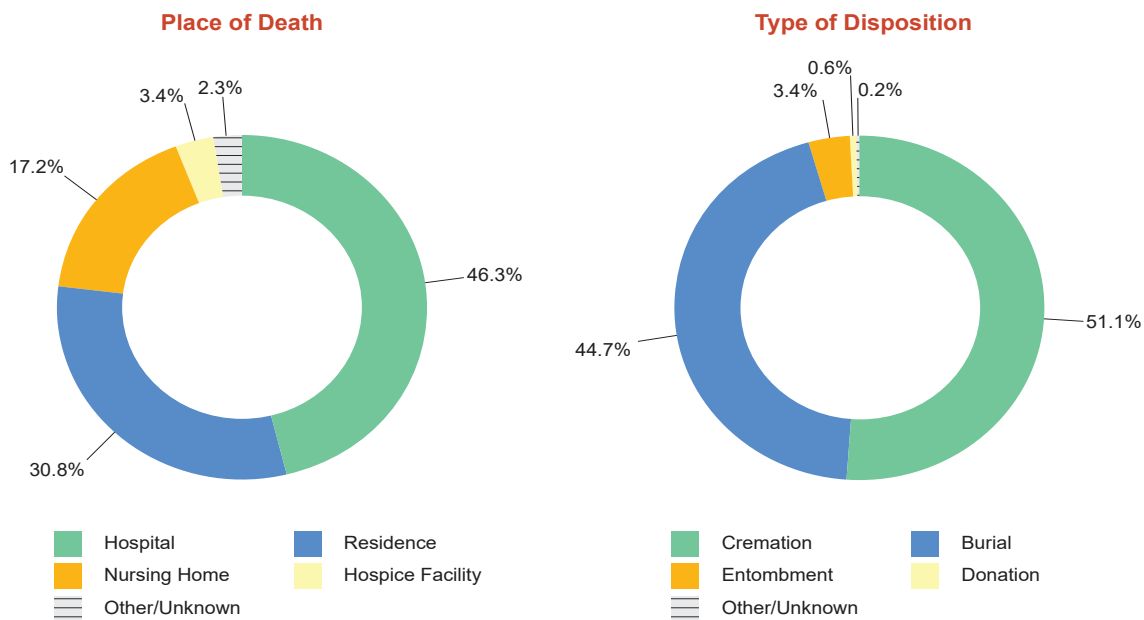
In New York State, there are more than 1,800 funeral firms, 4,000 practitioners, 90 registered residents (individuals in funeral directing training), and 400 funeral directing students. DOH maintains a registration database of funeral directors and of firms that are both open and closed. According to the Law, only DOH-licensed and -registered funeral directors may make funeral arrangements for the care,

moving, preparation, and burial or cremation of a deceased person, and these services may only be provided by firms that are also registered by DOH.

In New York State, funeral directors must register their license with DOH on a biennial basis in even-numbered years (e.g., 2024) and satisfy continuing education requirements. Funeral firms are required to register biennially in odd-numbered years. DOH has the authority to revoke or suspend a funeral director's license or a funeral firm's certificate of registration.

According to aggregated data from both EDRS and eVital, a total of 801,421 deaths occurred between April 1, 2019 and November 4, 2023 in the State. Most of these deaths (508,775, or 63%) occurred outside of New York City and 292,646 (37%) occurred within New York City. Figure 2 depicts the place of death and type of disposition of those deaths.

Figure 2



Audit Findings and Recommendations

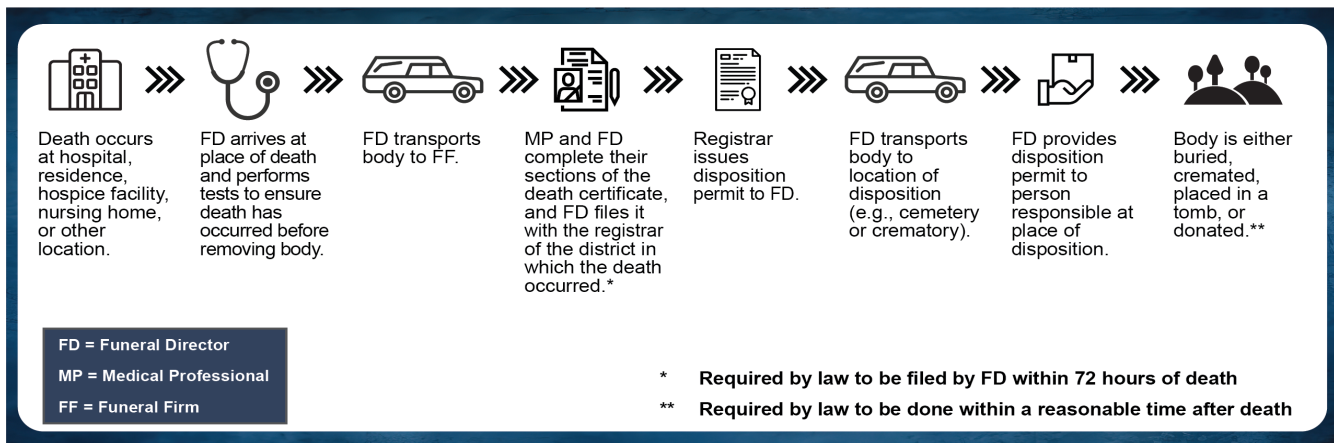
We identified several areas in which DOH should improve its oversight of the practice of funeral directing in New York State. These areas include enhancing assurance that funeral directors are verifying that death has occurred, the risk of misidentifying bodies is minimized, and preparation rooms initially meet and continue to meet requirements; reducing the risk that disposition of the deceased occurs prior to registering the death; improving the use of data to identify and follow up on risks of unauthorized funeral directing activity; and strengthening assurance that closed firms have ceased to practice funeral directing and firms report changes as required to DOH. In addition, both DOH and DOHMH should address limitations in their respective systems—EDRS and eVital—for recording deaths. For example, we identified death certificates with duplicated or no Social Security number (SSN). Finally, both agencies should enhance their interagency communication, which will benefit both in identifying and following up on areas of risk. Our audit report includes 12 recommendations, including nine to DOH and three to both DOH and DOHMH, to help make this oversight more effective.

Handling of Human Remains and Registering Deaths

We identified risks with funeral directors' handling of human remains. These risks include the potential that some funeral directors aren't using required tests to verify death, that bodies may be misidentified, and that preparation rooms aren't acceptable. We also identified many cases in which deaths were registered after the disposition of bodies.

The Law requires that every deceased person's body be decently disposed of (e.g., buried, cremated) within a reasonable time after death. (Reasonable time is not defined in the Law or the New York Codes, Rules and Regulations [Regulations], but the New York City Health Code requires that remains of persons who die in New York City be buried, cremated, or transported out of New York City within 4 days following the death or placed in a vault for a period not to exceed 10 days). Under the Law's provisions, when a person dies, funeral directors are responsible for most of the tasks relating to direct handling of the body and the related activities (e.g., registering deaths) to accomplish a decent and reasonable disposition. Figure 3 depicts these responsibilities.

Figure 3 – Funeral Director Responsibilities



Tests to Verify Death

We found some funeral directors are not appropriately confirming death through the required tests. Under the Law and Regulations, funeral directors are required to use prescribed tests to determine that life is extinct before removing a body from the place of death or preparing it for burial (such as through embalming) or proceeding to bury or cremate the body. The Regulations require funeral directors to determine that life is extinct by ascertaining that:

- Pulsation has ceased in the radial or other arteries
- Heart and respiratory sounds are not heard with the use of a stethoscope or with the ear applied directly over the heart

In response to our inquiry about whether both tests are required and whether one test is preferred, DOH officials stated that they determined that the Regulations require that both be done, and that they don't recommend one test over the other.

Though instances of medical personnel or funeral directors mistakenly determining that death has occurred are likely to be uncommon, they do occur. For example, in early February 2023, a person was transported by a funeral director from a nursing home in Suffolk County to a nearby funeral firm after having been pronounced dead at the nursing home and was later found to be alive at the funeral firm. The person was brought to a hospital and died the following day. This disturbing case illustrates the importance of both medical personnel and funeral directors taking appropriate steps to verify that death has occurred at the different phases in which human remains are handled.

Despite the potential for errors like this to occur, four of the eight funeral directors we visited in person and interviewed said that they don't perform the tests. Their comments included, for example, that they would accept a medical staff's assessment for deaths that occurred in a hospital or nursing home, and that one could "just tell" when someone was dead. Yet, failure to perform one or both of the

required tests could result in an incorrect determination that a person is deceased, along with the ensuing harm to the person and their loved ones, as well as potential regulatory and/or legal consequences to the funeral firm and reputational damage to the firm and the industry more broadly.

In response to our observations, DOH officials said that a medical professional makes the primary determination of death and that funeral directors are second-line verifiers without the clinical training needed to make the primary call of death. They also said that they have recently drafted a guidance letter for approval, with recommended distribution to licensed funeral directors.

Potential for Misidentifying Bodies

One way to reduce the risk of misidentifying bodies is through labeling or tagging them. A 2017 DOH communication to hospital executives, discussed below, cited the lack of best practice information on the subject. In an attempt to address what it cited as “multiple human remains misidentifications” and to reduce the risk of these occurrences, DOH issued two guidance letters in April 2017—one to New York funeral directors and one to hospital executives—to encourage them to review their own policies and procedures for all human remains transfers. The letter to funeral directors encouraged them to work with their local hospitals to develop mutually advantageous protocols for identifying and releasing human remains.

According to our death certificate analysis, most deaths that occurred during the period from April 1, 2019 to November 4, 2023 (430,588 of 801,421, or 54%) occurred at a non-hospital location, such as a residence or nursing home. Yet, at the time of our audit, DOH had not issued more recent or enhanced guidance. Misidentifications, however, have continued to occur. In both 2023 and 2021, there were cases in New York State in which the wrong bodies were ultimately buried.

Of the eight funeral directors we visited and interviewed, three said that bodies are not always labeled or otherwise marked while in the funeral home. Their comments included that they refrain from labeling the bodies during collection to avoid traumatizing the families or that, because the number of bodies in their possession at one time is so low, they don’t believe they will misidentify them. These three directors stated they practiced funeral directing out of locations with one or two firms registered, and the risk of body misidentification may be low unless there’s an unexpected increase in deaths, as was the case during the recent pandemic.

In responding to our observations, DOH officials said that labeling and documentation of the identity of a deceased person should be done by the entity releasing the remains to the funeral director, and that the relevant entity should ensure that the funeral practitioner is aware of the deceased’s identity. They also cited the 2017 guidance letter to hospitals regarding labeling of remains. As with instances in which people are pronounced deceased in error, instances in which bodies are misidentified are traumatic for the deceased’s loved ones and can be damaging to the reputation of the funeral firm and the industry. Enhanced or more frequently issued guidance by DOH may help to reduce these occurrences.

Lack of Assurance of an Acceptable Preparation Room

We found that DOH has reduced assurance that funeral firms have acceptable preparation rooms. Under the Regulations, embalming of a deceased person's body shall only be done in a room at the funeral firm that is set aside exclusively for embalming or other preparation. The room must be maintained in a clean and sanitary condition and have only the items and equipment needed for preparation. DOH officials also said that the room shouldn't be used for unrelated storage. The Regulations also require, for example, that the room has floors, walls, and ceilings covered with tile or other hard, smooth, washable, impervious (not allowing fluid to pass through) material, and that it be equipped with adequate sewage and waste disposal and drainage facilities and systems.

According to DOH officials, funeral firm inspectors, whose responsibilities would have included observing whether a preparation room met standards, were removed from the field around 2006 due to budgetary reasons. They said that after on-site inspections were discontinued, they began to require a photo(s) of the entire preparation room as part of the initial firm registration requirements. At the time of our audit, however, DOH didn't require updated preparation room photos during the biennial re-registration process or at any time after initial registration. Under these circumstances, unless DOH receives a complaint that warrants a visit to the funeral firm, it may not ever know whether the preparation room continues to meet (or in some cases, initially met, such as with firms that registered prior to the photo requirement) standards.

We reviewed DOH's records for a sample of 32 registered firms and concluded that for 22 (69%), DOH has reduced or no assurance that the firm initially met or continues to meet standards, as follows:

- For 12 firms, there was no photo of the embalming room at the firm's registered location, although this is required as part of DOH's initial registration process.
- For one firm, photos of the preparation room—including ones that were date-stamped as having been received in September 2019—depicted a room in disrepair. On one of the photos (Figure 4), an attached sticky note from the applicant firm read, "This is a horror scene. It will be completely renovated. Pictures will follow." Yet, at the time of our review in late 2023, there were no other photos in the file.
- For nine of 13 firms that were all registered at the same location, the same embalming room image, date-stamped as from 2013, was used, and for the other four firms, there was no photo of the embalming room. The nine firms were initially registered at this location between 2013 and 2023. Because the same image was used to depict the embalming room for approximately 10 years, there's a risk that it didn't accurately represent the current—or at least recent—condition of the preparation room.

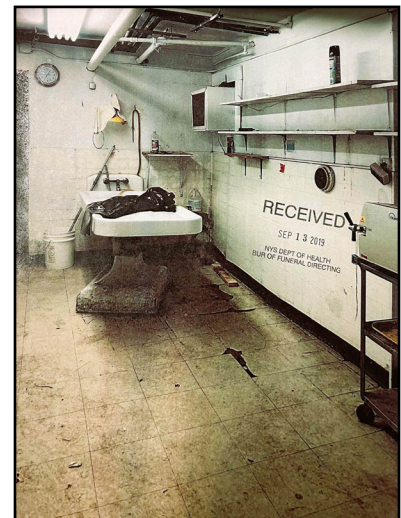


Figure 4 – Preparation room identified as a “horror scene” at the time of firm registration.

We also found issues at two of the eight funeral firms we visited in person. Of the five firms whose preparation rooms we observed, the floor of one firm's room didn't appear to be impervious, as required by Regulations (Figure 5). At another firm, we weren't permitted to access the preparation room due to a reportedly broken elevator. According to the funeral director, the room was being used for storage, and body preparations were done off site at another funeral firm. This type of off-site preparation, which can include cremation services, is referred to as a "trade call," and is allowable—according to DOH officials—if the trade call firm (i.e., the firm doing the preparation or crematory arrangement) is appropriately licensed and registered.

Both EDRS and eVital have fields in which trade call information, including the trade call firm's name and address and the funeral director's name, can be entered; however, neither DOH nor DOHMH require that these fields be completed when applicable, even if the "trade call" box is checked, which is an option in eVital.

Notably, we found that for almost all of the more than 450 death certificates filed by the funeral director at the firm with the reportedly broken elevator from April 2019 to November 2023, there was no information in the system of record, eVital, that indicated work at this firm (i.e., body preparation) was being done by any other director or firm, even though "trade call" fields are available. As such, it is unclear where the bodies were or are being handled, whether the preparation room used is acceptable and meets standards, and whether the trade call firm is among those appropriately licensed and registered.

We shared our findings with both DOH and DOHMH officials. DOH officials said that with their newly established Bureau of Investigations, they can work to investigate and review funeral firm compliance on site. They added that they've now begun to require current photos of preparation rooms for all firms during the biennial re-registration process. They also provided photos of the renovated preparation room that corresponds to Figure 4, which they received in March 2025 after requesting this information from the firm. According to DOH officials, the funeral firm representative assured them that the renovations had occurred in 2019, prior to the firm beginning operating at that location. The photo, however, doesn't change the fact that DOH hadn't previously followed up to determine whether the room had been renovated and met standards, including obtaining photos of the renovated room. DOHMH officials said that making the trade call fields required might help address the concern that that information isn't being reported.

Deaths Registered After Disposition

Provisions in the Law address events, including registering deaths and obtaining a burial permit, that must occur prior to disposition of a deceased person's body. Yet, we found many instances in which death certificates were registered after the disposition.



Figure 5 – Preparation room with a floor that didn't appear to be impervious.

A death certificate is a legal document that serves as proof of a person's death and is often required for purposes such as settling estates, obtaining life insurance benefits, and transferring ownership of property. According to the Law, deaths that occur in New York State must be registered within 72 hours of the death or finding of remains. Registration of a death occurs when a death certificate is filed with the local registrar of the district (such as a city, village, or town) in which the death occurred or the body was found. Depending on where the death occurred, death certificates are generated from EDRS or eVital after the medical professional and funeral director each sign off on their own sections. Death certificates may be amended for circumstances, such as corrections to SSN or birthplace, and for a change in disposition, such as when initial disposition was anatomical donation, later followed by cremation. In some situations, such as cremation that follows donation, the permit may also be amended.

Under the Law, after the death certificate is filed with the local registrar, the registrar will then issue a burial and removal permit (permit), which authorizes the disposition of the deceased and includes the registrar's signature. In addition to information about the deceased, such as name and manner of death, the permit includes information about the type of disposition (e.g., burial, cremation), the relevant cemetery or crematory name and address, the name of the funeral home the permit is issued to, and any relevant transportation information. Under the Law, disposition of the body may not take place unless the permit has been issued. Given this sequence of events, filing of the death certificate with the registrar must precede disposition. The funeral director (or undertaker, if applicable) must provide the permit to the person in charge of the place of burial or other disposition prior to disposition of the body. There's also a field on the permit for the relevant person in charge to certify that the remains were disposed of in accordance with the permit along with the date and place of disposition.

We identified 2,545 death certificates (2,396 EDRS, 149 eVital) that were registered after the deceased was buried, cremated, donated, or entombed. These certificates were registered by 872 funeral directors, including 483 who registered more than one after disposition, eight of whom registered 22 to 49 death certificates after the deceased person's disposition. Of the 2,522 death certificates for which we could ascertain the funeral firm's county within New York State, the number that were registered after disposition ranged from none in both Hamilton and Orleans counties to 539 in Erie County, as shown in Exhibit A at the end of this report.

Circumstances in which a death is registered after disposition occurs represent increased risk that there may not have been an appropriate permit and/or that the disposition may not have aligned with the intentions of the deceased or their loved ones, in addition to not conforming with provisions of the Law. Though both DOH and DOHMH provided reasons for why there might be a delay in registering a death, such as the place of disposition (e.g., outside of the United States) and delays in locating next of kin, these didn't address situations in which death is registered after disposition.

Recommendations

To DOH:

1. Take steps to enhance assurance that funeral directors and firms are:
 - Aware of and complying with required death tests; and
 - Minimizing the risk of misidentifying human remains.
2. Take appropriate action to provide greater assurance that firms meet requirements related to their preparation rooms.
3. Communicate with funeral directors about the Law's requirements related to registering deaths prior to disposition.
4. Work with DOHMH to develop an approach to identify and follow up, as appropriate, on risks that disposition of bodies occurs prior to registering the death.

Funeral Director and Firm Registration

We identified concerns with DOH's oversight of funeral firm and director registration. We found two instances in which a firm may have been practicing funeral directing at an unknown or unregistered location. We also found instances of death certificates that were filed by unregistered or unknown funeral directors and/or firms.

Potential Funeral Directing Activity at Unknown or Unregistered Locations

According to the Law, registered firms that conduct business from more than one location are required to register each location with DOH. In contrast, it's also allowable for more than one firm to be registered at a single location. According to DOH officials, while there's no statutory requirement for a secondary firm to have written permission from the primary firm to register at the primary firm's location, it's been long-standing protocol to document the legitimacy of secondary registration, and they require documentation that any secondary firms have permission to operate at the location where they're attempting to register. According to officials, this protects the primary firm from having other firms try to register at its address without its knowledge and protects BFD from inadvertently granting a firm registration when it has no legitimate right to operate. Under the Regulations, every registered funeral firm in New York must display a sign indicating the true funeral firm name as registered with DOH.

According to DOH publicly available funeral firm data, as of February 2025, 1,549 firms were registered at 1,186 locations across the State, including 215 locations that were the site of more than one registered funeral firm, 68 locations with more than two firms, and 19 locations with five or more registered firms. We interviewed the primary firm's funeral directors in person at four of the 78 locations at which there were more than two firms registered—one each in Albany and Dutchess counties and two in New York County (according to the most recent data available at the time

of our sample selection, there were 78 such firms as of December 31, 2022). Of the four locations, we identified concerns with one regarding whether and where a secondary firm was operating and whether the primary firm had granted it permission to do so.

Both of the New York County primary firm directors we interviewed said that it's common to allow secondary firm directors to register their funeral firms and display their licenses at the primary firm's location for a set fee, and for these secondary firms to then operate (e.g., make arrangements with family members, prepare remains for disposition) from another location. One of the two New York County primary firm directors we visited said that there were three secondary firms registered at his location (Firms A, B, and C for purposes of this report), but that only his firm—the primary firm—operates there. According to DOH's registration database, Firms A and B were registered at other locations prior to 2023, but then both registered at the primary location in 2023, whereas Firm C registered at the primary location in December 2017 and was registered only at this location. The primary firm director said that he didn't know where Firms A, B, and C operated and that his firm's address was just used for them to register with DOH.

Though neither Firm A nor B filed death certificates from this location during the time from their registration at the primary firm location through November 4, 2023, Firm C filed 389 death certificates during the period from April 1, 2019 to November 4, 2023, and listed the primary firm's address as its firm address. Of the 389 death certificates, three were identified in eVital as using a trade call; for the remaining 386, there was nothing in eVital to indicate that any off-site preparation occurred. We reviewed Firm C's website, which included two addresses: the one that it was registered at (the primary firm location) and a second location, which was a religious organization whose large sign included Firm C's name, phone number(s), and the primary firm's address under the organization's name and address. The organization was not a registered location for Firm C. All of these circumstances, when combined, make it difficult to ascertain where the deceased persons for whom Firm C filed death certificates were handled and illustrate the possibility for the practice of funeral directing at an unregistered location to occur without detection.

After we provided our observations to DOH officials, they said they followed up with Firm C's director, who said he wasn't aware that the religious organization's address was listed on his firm's website and that he would request that his website service change this to have his correct location (the primary firm) advertised. According to DOH officials, he said that Firm C did use the primary firm's location for preparation and occasionally for arrangements, which contradicted what the firm director relayed to us during our site visit. They also stated that they contacted the primary firm director, who said he didn't recall having talked with anyone from the State about Firms A, B, and C.

We also reviewed DOH records to determine if—per DOH's stated protocol—there was written permission from the primary firm for Firms A, B, and C to register at the primary firm location. For Firm A, there was no authorization information, and for

Firms B and C, there were letters that stated the firms have permission to hang or post their firm registration document at the primary firm location.

We also reviewed DOH registration records for an additional six of the 78 locations at which more than two funeral firms were registered, totaling 24 firms at the six locations: six primary and 18 secondary firms. Of the 18 secondary firms:

- For three, the records didn't include the primary firm's permission for it to register and operate there; and
- For 15, the records demonstrated some level of primary firm permission to the secondary firm(s), such as permission to occupy or operate from the location, or permission to display its registration.

In addition to the concern cited above with Firm C, we found one location at which a registered funeral firm appeared to be operating at a second location at a time when the location wasn't registered with DOH. The firm's social media home page indicated that the firm was advertising its funeral services and providing them from this second, unregistered location. There were also photos on the page with accompanying descriptions of a particular service conducted in 2022 at this second location. The published obituary for the deceased expressly cited the unregistered location as the site of the service. DOH officials said that they worked with the firm to register its second location, but the firm was unable to find a manager to complete the registration. They also said the firm owner confirmed that they didn't operate there and weren't operating there. The information we provided to DOH, however, contradicted this assertion. As of late March 2025, the firm's website continues to display both its registered location and the second, still-unregistered location as sites of its services.

In response to our concerns, DOH officials said that they're aware some funeral firms may not be operating out of their registered locations, primarily due to workspace limitations and that, without physical inspections, they suspect these situations may continue. According to officials, in November 2023, during our audit, DOH established a Bureau of Investigations and completed some inspections in relation to ongoing investigations. They said that DOH is in the process of hiring a full-time investigator assigned to inspect funeral home locations in the New York metropolitan area, which generates more than half of the consumer complaints they receive, and to actively investigate locations where there's a reasonable assumption of unregistered funeral firm activity.

Unregistered/Unknown Funeral Directors and/or Funeral Firms

In addition to the risks we found with secondary firms, there were other instances that suggest unregistered or unknown funeral directors may be practicing funeral directing at unregistered and perhaps unknown funeral firm locations. Both EDRS and eVital data indicate that death certificates were issued with unregistered or unknown individuals listed as the relevant funeral directors and/or unregistered

or unknown entities listed as the funeral firms. In total, we identified 23,812 death certificates with these issues and 23,832 issues with the related death certificate data. For the 11,200 death certificates for which we could ascertain the funeral firm's county within New York State, the number of issues ranged from one each in Otsego, Seneca, and Tioga counties to 3,057 in Erie County, as shown in Exhibit B at the end of this report. The 23,832 issues were as follows:

- 13,441 death certificates (13,322 EDRS, 119 eVital) without funeral director and/or firm information:
 - 12,631(EDRS) lacked funeral director and/or firm information. Most of these (12,495) were identified in EDRS as initially being in paper form that BVR personnel entered in EDRS after receiving them from the relevant registrar. According to DOH officials, they don't enter funeral director and firm information in these cases. Ordinarily, EDRS controls would allow system access only to those with previously verified credentials. However, when a death certificate is—for whatever reason—not initially issued in that system, DOH's method of entering it results in the funeral firm and director information not being captured anywhere and presents an increased risk of inappropriate issuance of death certificates by an unregistered funeral director and/or firm.
 - 810 death certificates (691 EDRS, 119 eVital) represented deaths that were identified in some manner in EDRS or eVital as being handled by another funeral firm located in the State (i.e., trade calls) but the registration number and name of the trade call funeral director were not in the record.
- 4,226 death certificates (3,615 EDRS, 611 eVital) filed by funeral directors and/or firms that were not registered at the time of the deceased person's death, according to DOH's registration database, as follows:
 - 293 certificates (188 EDRS, 105 eVital) associated with 22 funeral directors who either were not in DOH's database or were inactive, not registered, or deceased, according to the database, at the time of death certificate issuance; and
 - 3,933 certificates (3,427 EDRS, 506 eVital) associated with 56 funeral firms that were not in DOH's database or were closed or not registered, according to the database, at the time the certificates were filed.
- 6,165 death certificates (2,808 EDRS, 3,357 eVital) were issued with 38 valid funeral director registration numbers, but the funeral director's name differed from the registered director's name associated with that number.

In response to our findings, DOH suggested that the valid funeral director registration numbers with differing names are mistakes that could occur upon registration in which the funeral director incorrectly added their license number as their registration number. In addition, to address our concerns relating to capturing limited information in EDRS with paper death certificates, DOH officials said that BVR implemented functionality in EDRS to eliminate the process that allowed funeral directors to stop working on death certificates within EDRS and switch to a paper form death

certificate. While this may address deaths that have been initially established in EDRS, it doesn't appear to address cases where funeral directors initiate the process with a paper death certificate.

DOHMH officials, in response to our findings, said that funeral directors who were using trade calls were likely not completing the fields for the trade call firm and funeral director, and they suggested that perhaps these fields be required. In other instances, death certificates may have already been registered by a funeral director at the time DOHMH received a request from DOH to deactivate the director (i.e., the finding may have been due to timing differences).

Collaboration and Data Sharing

Communication gaps, both internal (within DOH, between BFD and BVR) and external (between DOH and DOHMH), may have contributed to some of our findings. According to DOH officials, in past years, BFD provided BVR with updated information about firm registrations, but the practice was discontinued. This internal sharing would better allow DOH to identify death certificate activity that might be occurring in EDRS by firms or directors that were not appropriately registered.

There is some interagency data sharing between DOH and DOHMH, but the information currently shared does little to enhance the ability to identify and address the risks of unauthorized or substandard practice of funeral directing. According to DOH officials, DOH has had a long-standing Memorandum of Understanding with DOHMH—executed in 2013—to share death certificate data. However, the Memorandum of Understanding relates primarily to data breaches and doesn't address the two agencies sharing information about firm and director registration status. DOH officials also said that they have worked to create an interagency user agreement for sharing information, including registration information, but that this is still under discussion. According to DOH officials, they will continue to look for opportunities to enhance internal communications and will continue to work with DOHMH to identify data-sharing opportunities.

Recommendations

To DOH:

5. Strengthen methods to identify and address risks of unauthorized funeral directing activity by unregistered directors or firms or at unregistered firm locations. This might include improving internal communication and information sharing between BFD and BVR.
6. Evaluate the benefit of conducting inspections of funeral firms, based on risks identified, and document the result.
7. Follow up on the two firms described in this report that may have practiced—and may still be practicing—at unknown or unregistered locations unauthorized funeral directing activity.

To DOH and DOHMH:

8. Improve interagency communication, which could include analysis of registration data and sharing results, to better identify and address risks of unauthorized funeral directing activity, whether by unregistered people or by unregistered firms or firm locations.
9. Determine and document the feasibility and value of adding funeral firm and director information for trade calls to the required fields in EDRS and eVital and implement changes accordingly.

Death Certificates With Duplicate or No Social Security Numbers

As a result of our analysis of death certificate data from both EDRS and eVital, we identified death certificates with duplicated or no Social Security numbers (SSNs) that affect the certificates' accuracy and reliability, as well as their ease of use in post-death arrangements. Accurate SSNs on death certificates also help prevent improper payments. In total, we identified 7,484 death certificates (2,785 EDRS, 4,699 eVital) with duplicated or no SSNs. Of the 7,359 death certificates for which we could identify the funeral firm's county in New York State, the number of issues ranged from one each in Hamilton, Schuyler, and Yates counties to 2,279 in Kings County.

Under the Law's provisions, death certificates must contain the deceased's SSN. According to DOH officials, EDRS interfaces with the Social Security Administration's (SSA) Online Verification System (OVS), which reviews the format and the content of the SSN, date of birth, name, and gender and provides an immediate pass or fail response. They said that the OVS fail response message notifies the funeral director that the SSN belongs to another person and that the SSA will not accept it. Similarly, DOHMH officials said that the SSA verification service is integrated into their system, eVital. Yet, use of the OVS to check SSN validity isn't required by either system, and even if OVS is used, both EDRS and eVital allow a user to register death certificates with either no SSN or an already-used SSN.

We found that, in some cases, the same SSN was used on death certificates for different deceased persons within the same system, as described below:

- In EDRS, 73 SSNs were each used twice within that system, which affected 146 death certificates that were issued by 111 funeral directors from 108 funeral firms (because the funeral director and/or firm field wasn't always completed, there may or may not have been others). In 25 cases, this occurred more than once with a given funeral director. For example, one funeral director entered three different SSNs for three different people on three death certificates in EDRS, yet we found that all three SSNs were also used on other deceased persons' death certificates within the system, all of which were registered by other directors.

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- In eVital, 52 SSNs were each used on two different deceased persons' death certificates within that system, which affected 104 death certificates.

We also found that the same SSN was represented on death certificates in both EDRS and eVital in 31 different cases that appeared to be for different deceased persons based on their dates of death and that affected 62 death certificates. For example, a funeral director used the same SSN for one deceased person in EDRS and for a different deceased person in eVital, affecting two death certificates. In another example, one funeral director issued three death certificates in eVital for three different deceased persons using three SSNs, each of which was also used by three different funeral directors in EDRS. In two of the three instances, the SSNs had first been used in EDRS.

There were also thousands of death certificates without SSNs. After excluding death certificates for which lack of an SSN could be acceptable, such as when the deceased was born outside the United States (this information was available in EDRS only) or when death occurred within a year of birth, we analyzed the remaining 7,172 death certificates (2,608 EDRS, 4,564 eVital) that were registered without an SSN by 1,112 funeral directors. While most of these directors filed only a few death certificates without SSNs, some filed many. For example, one director filed 1,068 death certificates without an SSN (5% of the 21,451 they filed). There were also 11 directors who each filed at least 25 certificates with at least 10% having no SSN—including one director who filed 67 certificates, of which 21 (31%) lacked an SSN.

With respect to the duplicated SSNs, DOH officials said that this could happen, for example, if the deceased's family provided an incorrect SSN to the funeral director. In these situations, the funeral director may modify the data, which may not have shown up in the data that we analyzed, due to timing. DOHMH officials acknowledged that some of the SSNs used within eVital weren't submitted for verification, and that others failed the verification, but the death certificate was still registered with the existing information. Regarding death certificates with no SSNs, DOH officials said that funeral directors enter the SSN provided by the deceased's family, and if the SSN isn't available, this field is left blank. DOHMH officials cited circumstances such as the birthplace of the deceased being unknown or outside of the United States as likely accounting for more than 70% of the 4,564 death certificates without SSNs but acknowledged the remaining roughly 27% as findings.

Recommendation

To DOH and DOHMH:

10. Improve the completeness and accuracy of death certificate SSN information that's captured in EDRS and eVital, respectively. This could include:
 - Increased use of the online SSN verification service; and
 - Addressing potential system limitations.

Reporting Firm Closures and Other Firm Changes

We found that DOH’s practices for learning about and following up on firm closures and other firm changes provide little assurance that it has the information it needs to follow up on any risks identified. This could result in a funeral firm continuing to operate at a given location, unregistered and without oversight, despite having communicated—either through notifying DOH or through not renewing a registration—that it was closed. In addition, when firms don’t report changes in their name, address, or ownership to DOH as required, DOH’s firm information, and its ability to identify potential problems, is diminished.

Firm Closures

According to provisions in the Law, DOH must be notified at least 30 days prior to the termination, cessation of operation, or discontinuation of the business of a funeral firm. Despite these provisions, DOH officials said that they become aware of most firm closures during the biennial re-registration period and that, in some cases, firms notify them of their closing via letter or email. They said that if a funeral firm doesn’t re-register and make the required payment, they send a letter notifying the firm that if it doesn’t re-register and make payment by a certain date, it will be “discontinued.”

If the deadline passes without the firm appropriately re-registering, DOH sends a closure letter, which includes a checklist of eight items—such as the business registration certificate that DOH issued to the firm, notification that all signs have been removed, and a list of the names of all unclaimed cremated remains—that it asks the firm to submit when a firm closes entirely or at one of its locations. According to DOH officials, there is no specific timeline for complying with the letter, nor are there related statutory or regulatory requirements.

As of July 2023, 1,059 funeral firms were listed as closed on DOH’s website. We reviewed DOH records for 44 of these firms and found that for 40 (91%), none of the eight closure items were in the records. For the remaining three firms, files for two had all eight items and for one there were some items. According to DOH officials, they’ve had difficulty obtaining this information. They also stated that the terms of the closure letter are not necessarily enforceable, and that the letter is meant as a courtesy to help the firm with closure. DOH doesn’t do other verification, such as visits to firms, even on a sample basis, to verify that operations have, in fact, ceased at the firm’s location.

We also identified 416 locations at which there was no firm registered at the time of our analysis, but that had, at some point, been the location of an active registered funeral firm. We selected 70 of these locations and for each, we drove by the location to observe whether the former funeral firm signage was removed and if there was anything to indicate that a funeral firm might be operating at the location. We found that 63 of the 70 locations we observed appeared to be former funeral homes, with no visible firm signage, that were either converted to private residences, abandoned, or vacant. Of the remaining seven locations:

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- Six didn't appear to be operating as a funeral firm at the time of our visit, but we observed firm signage and none of the closure information was in DOH's firm records; and
 - One had likely been the site of an active, but unregistered, funeral firm location, as described previously under the "Potential Funeral Directing Activity at Unknown or Unregistered Locations" section of this report.

In response to our observations, DOH officials cited ways that they confirmed closure in some of these cases, such as a firm phone number no longer being in service and a firm attorney's indication that a firm was closed. They also said that methods to address issues relating to discontinued or relocated funeral firms may include internal communication to prohibit firm access to EDRS, signage removal enforcement, and revised communications regarding closing protocols and change of address notification process.

Other Firm Changes

We also found instances in which funeral firms didn't inform DOH, as required, of changes in their status and DOH hadn't otherwise obtained this information. According to the Regulations, registration of a new corporate funeral firm must be accompanied by a copy of the certificate of incorporation as filed with the Department of State (DOS), along with a copy of the notice from the Secretary of State showing that the corporation has been duly incorporated, and other items such as officer and stockholder information. Any changes to a firm's name, address, ownership, or other legal status must be communicated to DOH in writing within 10 days of the change.

According to DOH records, 28 of the 32 active registered firms whose records we reviewed were formed as a corporation or LLC and were therefore required to register with DOS, and four were formed as sole proprietorships. Of the 28 corporations or LLCs, 24 were active according to the DOS website. The remaining four firms, however, were inactive since at least 2012, and included one firm for which DOH had no DOS information whatsoever and had been inactive, per the site, since 2003, and three for which DOH had no record of the change to inactive status. In response to our observations, DOH officials said that for each biennial firm re-registration, all firms are provided an application to self-report changes in ownership, officers, or business structure and that if any changes are reported, they make the necessary update. They also acknowledged that, although there's no communication between DOH's registration database and DOS records, with appropriate staffing and training, the biennial applications could be reviewed against the DOS website.

Recommendations

To DOH:

11. Take steps to improve assurance that closing and/or closed firms have ceased to operate.
12. Improve assurance that firms report relevant changes. This could include comparing firm information to DOS information on a sample basis for potential follow-up and enhanced communication about the notification requirements to firms and their directors.

Audit Objective, Scope, and Methodology

The objective of our audit was to determine if DOH is effectively overseeing the practice of funeral directing in accordance with relevant law and regulation and if DOHMH is effectively overseeing selected aspects of the practice of funeral directing. The audit covered the period from April 2019 through November 2023.

To accomplish our objective and assess related internal controls, we reviewed relevant State laws and regulations as well as DOH guidance, policies, and procedures. We conducted interviews with relevant officials from both DOH and DOHMH and with funeral directors, reviewed DOH's open firm files for registration documentation, and reviewed funeral firm websites and social media platforms.

We used a non-statistical sampling approach to provide conclusions on our audit objective and to test internal controls and compliance. We selected both judgmental and random samples. However, because we used a non-statistical sampling approach for our tests, we cannot project the results to the respective populations, even for the random sample. Our samples, which are discussed in detail in the body of our report, are described below:

- A judgmental sample of eight of 1,640 registered open funeral firms to visit and meet with firm directors to understand their responsibilities, based on factors such as location of firm and availability of the director, complaints that DOH received from the public, and whether the firm was a member of the New York State Funeral Directors Association.
- A judgmental sample of 32 of 1,640 registered open funeral firms to review their registration documentation, based on factors such as number of firms registered at the location, whether the firm was among the eight firms that we visited, and whether the firm worked on trade calls for one of the eight firms that we visited.
- A judgmental sample of 70 of 416 locations that were no longer the sites of registered active firms to determine if they were operating, based on factors such as whether firm signage was visible in internet images and the results of Geographic Information Systems (GIS) spatial analysis. Based on the results of the above sample, we selected a judgmental sample of 11 of the 70 locations, representing 14 firms, to determine if the appropriate firm closure documentation was in DOH records.
- A random sample of 44 of 134 closed firms that were not already selected for other audit work (of 1,059 total closed firms as of July 2023) to determine if the appropriate firm closure documentation was in DOH's records. Our sample began with 50 firms, but we found that six of the selected firms were open at the time of our record review, resulting in a sample of 44.

We obtained data from EDRS, eVital, and the DOH funeral director and firm registration database and assessed the reliability of that data by reviewing existing information, interviewing officials knowledgeable about the system, performing electronic testing, and tracing to and from source data. We determined that the data from these systems was sufficiently reliable for the purposes of this report.

Statutory Requirements

Authority

The audit was performed pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution; Article II, Section 8 of the State Finance Law; and Article III of the General Municipal Law.

We conducted our performance audit in accordance with 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 findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

As is our practice, we notified DOH and DOHMH officials at the outset of the audit that we would be requesting a representation letter in which agency management provides assurances, to the best of its knowledge, concerning the relevance, accuracy, and competence of the evidence provided to the auditors during the audit. The representation letter is intended to confirm oral representations made to the auditors and to reduce the likelihood of misunderstandings. Agency officials normally use the representation letter to assert that, to the best of their knowledge, all relevant financial and programmatic records and related data have been provided to the auditors. They affirm either that the agency has complied with all laws, rules, and regulations applicable to its operations that would have a significant effect on the operating practices being audited, or that any exceptions have been disclosed to the auditors. However, officials at DOHMH advised us that the New York City Mayor's Office of Operations has informed them that, as a matter of policy, mayoral agency officials do not provide representation letters in connection with our audits. Therefore, we lack assurance that the information provided to us during the course of our audit was reliable, accurate, and complete.

In addition to being the State Auditor, the Comptroller performs certain other constitutionally and statutorily mandated duties as the chief fiscal officer of New York State. These include operating the State's accounting system; preparing the State's financial statements; and approving State contracts, refunds, and other payments. These duties could be considered management functions for purposes of evaluating organizational independence under generally accepted government auditing standards. In our professional judgment, these duties do not affect our ability to conduct this independent performance audit of DOH's and DOHMH's oversight of the practice of funeral directing.

Reporting Requirements

We provided a draft copy of this report to DOH and DOHMH officials for their review and formal written response. We considered their responses in preparing this report and have included them in their entirety at the end of this report. In their respective responses, both DOH and DOHMH officials described the actions they have taken, and plan to take, to address our recommendations. Our response to a DOH comment is embedded within DOH's response as a State Comptroller's Comment.

Within 180 days after final release of this report, as required by Section 170 of the Executive Law, the Commissioner of the Department of Health shall report to the Governor, the State Comptroller, and the leaders of the Legislature and fiscal committees, advising what steps were taken to implement the recommendations contained herein, and where recommendations were not implemented, the reasons why. We also request the Health Commissioner and Chief Medical Officer of the New York City Department of Health and Mental Hygiene similarly report.

Exhibit A

Deaths Registered After Disposition

County	# of Deaths Registered After Disposition	Total Death Certificates Issued	% of Total Death Certificates w/ Issue
Albany	116	16,510	0.70%
Allegany	17	1,886	0.90%
Bronx	32	41,657	0.08%
Broome	65	11,139	0.58%
Cattaraugus	18	3,298	0.55%
Cayuga	17	3,311	0.51%
Chautauqua	30	6,073	0.49%
Chemung	48	4,412	1.09%
Chenango	9	2,201	0.41%
Clinton	13	3,478	0.37%
Columbia	26	2,446	1.06%
Cortland	13	1,900	0.68%
Delaware	9	2,826	0.32%
Dutchess	28	11,427	0.25%
Erie	539	51,383	1.05%
Essex	6	1,814	0.33%
Franklin	18	2,315	0.78%
Fulton	21	2,828	0.74%
Genesee	7	2,495	0.28%
Greene	21	2,523	0.83%
Hamilton	0	124	0.00%
Herkimer	26	3,373	0.77%
Jefferson	27	4,791	0.56%
Kings	109	102,351	0.11%
Lewis	3	951	0.32%
Livingston	13	2,539	0.51%
Madison	17	3,864	0.44%
Monroe	58	35,090	0.17%
Montgomery	20	2,766	0.72%
Nassau	165	53,889	0.31%
New York	27	58,986	0.05%
Niagara	46	10,093	0.46%
Oneida	38	12,136	0.31%
Onondaga	53	22,141	0.24%
Ontario	26	4,790	0.54%
Orange	44	13,906	0.32%
Orleans	0	1,822	0.00%
Oswego	27	4,564	0.59%
Otsego	19	3,192	0.60%
Putnam	5	3,201	0.16%
Queens	61	61,043	0.10%
Rensselaer	70	7,301	0.96%
Richmond	26	22,778	0.11%
Rockland	44	9,901	0.44%
Saratoga	52	8,175	0.64%
Schenectady	28	5,475	0.51%
Schoharie	13	1,392	0.93%
Schuyler	3	835	0.36%
Seneca	10	1,560	0.64%
St Lawrence	29	5,375	0.54%
Steuben	34	5,043	0.67%
Suffolk	154	63,806	0.24%
Sullivan	28	3,406	0.82%
Tioga	23	1,786	1.29%
Tompkins	4	3,379	0.12%
Ulster	17	8,085	0.21%
Warren	15	3,325	0.45%
Washington	22	3,262	0.67%
Wayne	23	4,283	0.54%
Westchester	70	36,619	0.19%
Wyoming	11	2,078	0.53%
Yates	9	1,012	0.89%
Incomplete firm address or out-of-State firm	23	21,011	0.11%
Totals	2,545	801,421	

Exhibit B

Death Certificates With Unregistered or Unknown Funeral Director or Firm

County	Death Certificates w/ Unregistered/ Unknown Funeral Director or Firm	Total Death Certificates Issued	% of Total Death Certificates w/ Issue
Albany	7	16,510	0.04%
Allegany	2	1,886	0.11%
Bronx	598	41,657	1.44%
Broome	402	11,139	3.61%
Cattaraugus	2	3,298	0.06%
Cayuga	0	3,311	0.00%
Chautauqua	20	6,073	0.33%
Chemung	0	4,412	0.00%
Chenango	0	2,201	0.00%
Clinton	0	3,478	0.00%
Columbia	0	2,446	0.00%
Cortland	0	1,900	0.00%
Delaware	0	2,826	0.00%
Dutchess	6	11,427	0.05%
Erie	3,057	51,383	5.95%
Essex	0	1,814	0.00%
Franklin	0	2,315	0.00%
Fulton	0	2,828	0.00%
Genesee	0	2,495	0.00%
Greene	0	2,523	0.00%
Hamilton	0	124	0.00%
Herkimer	10	3,373	0.30%
Jefferson	21	4,791	0.44%
Kings	2,722	102,351	2.66%
Lewis	0	951	0.00%
Livingston	0	2,539	0.00%
Madison	0	3,864	0.00%
Monroe	614	35,090	1.75%
Montgomery	0	2,766	0.00%
Nassau	1,393	53,889	2.58%
New York	305	58,986	0.52%
Niagara	177	10,093	1.75%
Oneida	27	12,136	0.22%
Onondaga	285	22,141	1.29%
Ontario	3	4,790	0.06%
Orange	34	13,906	0.24%
Orleans	0	1,822	0.00%
Oswego	45	4,564	0.99%
Otsego	1	3,192	0.03%
Putnam	0	3,201	0.00%
Queens	106	61,043	0.17%
Rensselaer	3	7,301	0.04%
Richmond	8	22,778	0.04%
Rockland	270	9,901	2.73%
Saratoga	5	8,175	0.06%
Schenectady	0	5,475	0.00%
Schoharie	0	1,392	0.00%
Schuyler	0	835	0.00%
Seneca	1	1,560	0.06%
St Lawrence	2	5,375	0.04%
Steuben	4	5,043	0.08%
Suffolk	339	63,806	0.53%
Sullivan	6	3,406	0.18%
Tioga	1	1,786	0.06%
Tompkins	0	3,379	0.00%
Ulster	4	8,085	0.05%
Warren	19	3,325	0.57%
Washington	2	3,262	0.06%
Wayne	6	4,283	0.14%
Westchester	693	36,619	1.89%
Wyoming	0	2,078	0.00%
Yates	0	1,012	0.00%
Incomplete firm address/out-of-State firm	12,632	21,011	60.12%
Total	23,832	801,421	

Agency Comments and State Comptroller's Comment – DOH



**Department
of Health**

KATHY HOCHUL
Governor

JAMES V. McDONALD, MD, MPH
Commissioner

JOHANNE E. MORNE, MS
Executive Deputy Commissioner

July 29, 2025

Nadine Morrell, Audit Director
Office of the State Comptroller
Division of State Government Accountability
110 State Street – 11th Floor
Albany, NY 12236-0001

Dear Nadine Morrell:

Enclosed are the Department of Health's comments on the Office of the State Comptroller's Draft Audit Report 2022-S-47 entitled, "Oversight of the Practice of Funeral Directing."

Thank you for the opportunity to comment.

Sincerely,

A handwritten signature in blue ink that reads "Johanne E. Morne".

Johanne E. Morne, M.S.
Executive Deputy Commissioner

Enclosure

cc: Melissa Fiore
Michael Atwood

**Department of Health
Comments on the
Office of the State Comptroller’s
Draft Audit Report 2022-S-47 entitled,
“Oversight of the Practice of Funeral
Directing”**

The following are the Department of Health’s comments in response to the Office of the State Comptroller’s Draft Audit Report 2022-S-47 entitled, “Oversight of the Practice of Funeral Directing.”

General Comments:

Office of the State Comptroller Use of Judgmental Samples

The Office of the State Comptroller used judgmental samples to provide conclusions on their audit objective and to test internal controls and compliance, which means the auditors selected their samples based on their professional judgement, opinion, and knowledge. As a result, the selected samples and any Office of the State Comptroller findings or conclusions are not representative of the entire population.

State Comptroller’s Comment – The Department of Health is accurate in its statement that we used judgmental samples to provide conclusions on our audit objective and to test internal controls and compliance. Consistent with auditing standards and as stated on page 25 of our report, we used non-statistical samples, which included both judgmental samples and a random sample. We also stated that we cannot project the results of those samples to their respective populations. As such, we’ve adequately described our selection methodology and used sampling techniques appropriate and necessary to meet the audit’s objective.

Audit Recommendation Responses:

To DOH

Recommendation #1

Take steps to enhance assurance that funeral directors and firms are:

- *Aware of and complying with required death tests; and*
- *Minimizing the risk of misidentifying human remains*

Response #1

Funeral directors are second-line verifiers of death. If a death occurs at a hospital, nursing home, hospice or other health care facility, a medical professional makes the primary determination of death. If death occurs in a residence, the medical examiner, coroner, or other health care professional makes the primary determination of death.

The Department of Health issued a Dear Funeral Director Letter to all funeral directors (BFD 17-03) and a Dear Administrator Letter to hospitals (DAL 17-08) in April 2017 encouraging them to perform a review of their own policies and procedures relating to the identification, labeling, and storage of human remains.

Additional communications are being drafted to provide education and guidance to hospitals, nursing homes, and funeral directors on the verification of death and identification/handling of human remains.

Recommendation #2

Take appropriate action to provide greater assurance that firms meet requirements related to their preparation rooms.

Response #2

Beginning in 2025 with the biennial re-registration period for funeral firms, the Bureau of Funeral Directing required all funeral firms to submit current photographs of their entire of their preparation room. The photos for the embalming room are reviewed for how the room is constructed, equipped, and is maintained with tile or other hard, impervious washable material on the floor, walls, and ceiling. The Department is in the process of hiring an investigator who will, among other duties, conduct inspections of funeral firms, based on risk, and document the results.

Beginning in 2026, the Bureau of Funeral Directing will start the education process to be implemented in 2027 which will update the registration of funeral firms to include new requirements of time-stamped photographs and a line drawing outline of the room with dimensions of their entire preparation room.

Recommendation #3

Communicate with funeral directors about the Law's requirements related to registering deaths prior to disposition.

Response #3

The Department communicates to funeral directors by issuing guidance through Dear Funeral Director letters. These letters are intended to provide additional guidance and clarification. On December 28, 2017, the Bureau of Funeral Directing sent a Dear Funeral Director letter (BFD 17-04) to funeral directors reminding them that a permit for the disposition of the deceased can only be issued by the registrar in the district where the death occurred upon the filing of the death certificate by the funeral firm. No cemetery or crematory or anatomical gift program can accept the remains for final disposition without this permit. Burial permits are never amended. When the type of disposition needs to be changed on the death certificate, a new Burial/Transit permit must be issued by the local registrar and be presented at the location where the disposition will occur. No place of final disposition may legally accept a decedent without the Burial/Transit permit issued at the time of filing the death certificate.

Additional communications are being prepared by the Bureau of Funeral Directing to funeral

directors regarding the requirements for registering deaths prior to final dispositions.

Recommendation #4

Work with DOHMH to develop an approach to identify and follow up, as appropriate, on risks that disposition of bodies occurs prior to registering the death.

Response #4

New York State's Department of Health and New York City's Department of Health and Mental Hygiene will work together to identify and follow up on risks that disposition of bodies occurs prior to registering the death. We will review the existing process for any gaps to ensure that burial or cremation permits are only granted after verification of a death registration. We will also perform checks between burial permits and registered death certificates for follow-up review. We will be conducting periodic interagency meetings to review flagged cases, discuss trends and coordinate follow-up actions.

Recommendation #5

Strengthen methods to identify and address risks of unauthorized funeral directing activity by unregistered directors or firms or at unregistered firm locations. This might include improving internal communication and information sharing between BFD and BVR.

Response #5

The Bureau of Funeral Directing maintains a list of firms and funeral directors that have failed to renew their registration. Without a registration to operate, the firms and funeral directors are unlicensed. The Bureau of Funeral Directing provides lists of funeral firms and funeral directors that have failed to register with the Bureau of Vital Records for their awareness. The Bureau of Vital Records has implemented a periodic auditing process where the lists of unregistered or inactive user accounts from the Bureau of Funeral Directing are used to allow the Bureau of Vital Records to identify and remove these accounts from the Electronic Death Registration System. Removing unregistered and inactive user accounts will enhance security, prevent unauthorized access to sensitive data, and prevent unauthorized or unregistered users from filing death certificates in the system. Periodic meetings have also been organized with the Bureau of Funeral Directing and the Bureau of Vital Records to improve internal communication and information sharing.

A listing of both registered funeral firms and licensed funeral directors is available at any time on the request of these bureaus. As recently as June 12, 2025, a list of licensed funeral directors was shared with the New York City's Office of the Chief Medical Examiner.

Recommendation #6

Evaluate the benefit of conducting inspections of funeral firms, based on risks identified, and document the result.

Response #6

The Department is in the process of hiring an investigator who will, among other duties, conduct

inspections of funeral firms, based on risk, and document the results.

Recommendation #7

Follow up on the two firms described in this report that may have practiced—and may still be practicing—at unknown or unregistered locations unauthorized funeral directing activity.

Response #7

The Department followed up on the two firms described in this report that the Office of the State Comptroller indicated may have practiced, and may still be practicing, and the allegations were unfounded. The two firms were not practicing.

If the Bureau of Funeral Directing becomes aware of unlicensed or unregistered activity, the Department of Health works with the Office of the Attorney General or the local District Attorney on the case as warranted.

To DOH and DOHMH

Recommendation #8

Improve interagency communication, which could include analysis of registration data and sharing results, to better identify and address risks of unauthorized funeral directing activity, whether by unregistered people or by unregistered firms or firm locations.

Response #8

The New York State Department of Health and New York City Department of Health and Mental Hygiene will work together to develop a Memorandum of Understanding that outlines the scope, purpose and basis for sharing data between the agencies. In addition, we will assign specific staff in both agencies as liaisons for information sharing and issue resolution. Periodic interagency meetings will also be held to strengthen collaboration between the two agencies. This regular, structured, communication will help ensure ongoing alignment, timely issue resolution, and continuous improvement in identifying and mitigating risks.

Recommendation #9

Determine and document the feasibility and value of adding funeral firm and director information for trade calls to the required fields in EDRS and eVital and implement changes accordingly.

Response #9

The Electronic Death Registration System currently collects funeral firm and director information within existing fields on the trade calls page. The New York State Department of Health will review this page for potential enhancements.

508511 : Jan-22-2020
 /Personal Invalid/Medical Valid/Not Registered/Unsigned/Uncertified/NANA/Personal Pending/Certification Required/ICD Coding Required

Trade Calls

Funeral Home

Business Registration Number: Name:

Street Number: Pre Directional: Street Name or PO Box, Rural Route, etc.: Street Designator: Post Directional: Apt #, Suits #, etc.:

City, Town or Village: State: Country: Zip Code:

Funeral Director

License Number:

First: Middle: Last: Suffix:

Clear Save Return

Recommendation #10

Improve the completeness and accuracy of death certificate SSN information that's captured in EDRS and eVital, respectively. This could include:

- *Increased use of the online SSN verification service; and*
- *Addressing potential system limitations.*

Response #10

The Electronic Death Registration System implements automated validation checks to ensure Social Security Numbers are in the correct format and are immediately verified by the Social Security Administration during the death registration process. If the funeral director receives a failed response on the Social Security Number, it is likely due to incorrect information provided by the family. Without a corrected Social Security Number from the family, the funeral director may not be able to reasonably obtain or provide a different Social Security Number for verification. We will review the system to address potential system limitations and conduct audits of a sample of death registrations to confirm Social Security Number information is accurate and that proper verification steps were followed both during the initial registration and any subsequent corrections.

To DOH

Recommendation #11

Take steps to improve assurance that closing and/or closed firms have ceased to operate.

Response #11

The Department of Health followed up on the two firms described in this report that the Office of the State Comptroller indicated may have practiced, and may still be practicing, and the

allegations were unfounded. The two firms were not practicing.

The Department is in the process of hiring an investigator who will, among other duties, conduct inspections of funeral firms, based on risk, and document the results.

Recommendation #12

Improve assurance that firms report relevant changes. This could include comparing firm information to DOS information on a sample basis for potential follow-up and enhanced communication about the notification requirements to firms and their directors

Response #12

During the biennial renewal for funeral firms and when there are changes in the funeral firms ownership and controlling interest, the Bureau of Funeral Directing data entry staff review the list of corporate officers or members and their addresses received on the paper applications and compare against the information in the Bureau of Funeral Directing's database received on previous applications to identify differences and identify areas where follow-up may be needed.

An additional training was held for Bureau Funeral Directing staff in 2025 to ensure compliance with this process.

Agency Comments – DOHMH



NEW YORK CITY DEPARTMENT OF HEALTH AND MENTAL HYGIENE
Michelle Morse, MD, MPH
Acting Commissioner
Gotham Center

42-09 28th St.
Long Island City, NY 11101

July 3, 2025

Andrea C. Miller
Executive Deputy Comptroller for
State Government Accountability
Office of the New York State Comptroller
110 State Street, 11th Floor
Albany, NY 12236

Re: Response to Draft Audit Report on The Department of
Health and Mental Hygiene's Oversight of the Practices of
Funeral Directing
Report 2022-S-47

Dear Andrea Miller:

The NYC Department of Health and Mental Hygiene (Health Department or DOHMH) reviewed the draft audit report on Oversight of the Practices of Funeral Directing. The objective of the audit was to determine whether oversight of funeral directing is effective and in compliance with relevant laws and regulations. DOHMH was engaged as an auditee because the auditors were required to gain access to the data pulled from DOHMH's eVital, our vital records system. The scope of the audit was from April 2019 through November 2023.

The Health Department appreciates the auditors' efforts during the audit process and their courtesy and professionalism.

Attached is the Health Department's response to the draft audit report. If you have any questions or need further information, please contact Sara Packman, Assistant Commissioner, Audit Services, at spackman@health.nyc.gov or at (347) 396-6679.

Sincerely,

A handwritten signature in black ink, appearing to be "MM", written over a light blue horizontal line.

Michelle Morse MD, MPH
Acting Commissioner

CC:
Emiko Otsubo, Chief Operating Officer/Executive Deputy Commissioner, DOHMH
Mamta Parakh, Deputy Commissioner, Chief Population Health and Data Officer Director, DOHMH
Gretchen Van Wye, Assistant Commissioner & Chief Epidemiologist Deputy Director, Bureau of Vital Statistics, DOHMH

**RESPONSE TO THE OFFICE OF STATE COMPTROLLER ON THE DEPARTMENT
OF HEALTH AND MENTAL HYGIENE'S OVERSIGHT OF THE PRACTICES OF
FUNERAL DIRECTING**

Audit Number 2022-S-47

The Department of Health and Mental Hygiene (DOHMH, or Health Department) reviewed the draft report on New York *State Department of Health's* (SDOH) oversight of the practices of funeral directing. The objective of the audit was to determine whether oversight of funeral directing is effective and in compliance with relevant laws and regulations. Department of Health was engaged as an auditee because the auditors were required to gain access to the data pulled from DOHMH's eVital, our vital records system. The scope of the audit was from April 2019 through November 2023.

The Office of State Comptroller's (OSC) auditors conclude that SDOH and DOHMH should improve their interagency data sharing and other communication to better identify risks of unauthorized funeral directing activity and to improve the quality of Social Security Number (SSN) information that is captured in our respective systems (DOHMH's eVital and SDOH's EDRS).

The auditors make three recommendations to DOHMH and SDOH and nine recommendations to SDOH to help make oversight more effective. The following is DOHMH's response to the auditors' recommendations

OSC Recommendation to SDOH #4: *Work [SDOH](sic) with DOHMH to develop an approach to identify and follow up, as appropriate, on risks that disposition of bodies occurs prior to registering the death.*

DOHMH Response: We agree with this recommendation.

There are two parts of the death report that must be completed in eVital before registration occurs. The medical provider completes and certifies the medical portion of death in eVital and the funeral director completes the Personal Particulars, including disposition date and sign off on his/her section. To address the risk that disposition date occurs before registration, we will implement an automated control in eVital as follows.

If the medical provider certifies the medical portion on a date that is after the disposition date previously entered by the funeral director, then the case will be restricted and flagged, and the funeral director will be required to update the disposition date to a later date and resign the case before registration can occur. This will ensure that electronically reported cases cannot be registered with a disposition date before the registration date.

OSC Recommendations to SDOH and DOHMH #8: *Improve interagency communication, which could include analysis of registration data and sharing results, to better identify and address risks of unauthorized funeral directing activity, whether by unregistered people or by unregistered firms or firm locations.*

DOHMH Response: We agree with this recommendation.

DOHMH- Bureau of Vital Statistics (BVS) will explore creating a multi-year Memorandum of Understanding (MOU) with the NYS Bureau of Funeral Directing to ensure appropriate and timely data sharing can occur. BVS will schedule periodic meetings to review current practices, recent changes, and possible concerns. In addition, BVS will utilize the NYS DOH issued lists of registered funeral firms and funeral directors to not only permit access to eVital but also remove access for those who are no longer registered.

OSC Recommendations to SDOH and DOHMH #9: *Determine and document the feasibility and value of adding funeral firm and director information for trade calls to the required fields in EDRS and eVital and implement changes accordingly.*

DOHMH Response: We agree with this recommendation with reservation.

To implement this recommendation, we request the term Trade Call and related requirements for death certificates, be clearly defined so that we can collect the required details and incorporate them in eVital to meet those requirements.

OSC Recommendation to SDOH and DOHMH #10: *Improve the completeness and accuracy of death certificate SSN information that's captured in EDRS and eVital, respectively. This could include:*

- *Increased use of the online SSN verification service; and*
- *Addressing potential system limitations*

DOHMH Response: We agree with this recommendation.

We will review the edit rules currently in eVital and determine if there are means by which we can improve completeness and accuracy, such as not printing SSN on certificates unless they are verified. Additionally, we intend to add verifying SSN with the Social Security Administration for death cases where amendment to death certificates are requested.

Contributors to Report

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Tina Kim - *Deputy Comptroller*

Stephen C. Lynch - *Assistant Comptroller*

Audit Team

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