

ALAN G. HEVESI  
COMPTROLLER



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ALBANY, NEW YORK 12236

STATE OF NEW YORK  
**OFFICE OF THE STATE COMPTROLLER**

June 6, 2005

Antonia C. Novello, M.D., M.P.H., Dr. P.H.  
Commissioner  
Department of Health  
Corning Tower  
Empire State Plaza  
Albany, NY 12237

Re: Controls Over Documents  
Used to Establish Identity  
Report 2004-S-1

Dear Dr. Novello:

According to the Comptroller's authority as set forth in Article V, Section 1 of the Constitution and Article II, Section 8 of the State Finance Law, we audited the Department of Health's administration of birth and death records. Our audit covered the period April 1, 2001 through July 31, 2004.

**A. Background**

According to Article 41 of the New York State Public Health Law (Law), the Department is responsible for the registration of all births and deaths that occur in New York State (State) outside of New York City. Authorized agents (physicians, hospital staff, funeral directors, and others) prepare and file birth and death certificate forms with one of approximately 1,500 local registrars located in cities, towns, and incorporated villages throughout the State that are designated as registration districts. These agents, in turn, forward certificate data to the Department.

In the calendar year 2003, approximately 129,000 births and 97,000 deaths occurred in the State, excluding New York City. Upon request, the Department and local registrars issue a Certified Copy (a photocopy of the actual certificate), a Certified Transcript (an abstract of information from the actual certificate), or a Certification (an abstract that includes only the individual's name and the date and place of the birth or death). These documents serve as *prima facie* evidence in all courts and as proof of citizenship and age. Birth records are also used to obtain such items as social security cards, driver licenses, passports, and eligibility for public assistance.

Birth and death certificates may be obtained in person or by mail, fax, telephone, or the Internet. A Certified Copy issued by the Department costs \$30. During calendar year 2003, the Department processed more than 99,000 birth and death certificate requests, generating

approximately \$1.4 million in revenue. Local registrars also issue Certified Copies of vital records for a \$10 fee.

**B. Audit Scope, Objective and Methodology**

We audited the Department's administration of birth and death records for the period of April 1, 2001 through July 31, 2004. The objective of our performance audit was to determine whether the Department provides proper controls and adequate safeguards over birth and death certificates and the information they contain.

To accomplish our objective, we reviewed Department policies and procedures relating to the administration of birth and death certificates. We also reviewed relevant laws, rules and regulations, and examined records and reports pertinent to our audit scope. We interviewed officials at the Department and nine judgmentally sampled local registrars selected on the basis of diversity in size and geographic location. We also mailed a survey questionnaire to 100 randomly selected local registrars (receiving 71 responses); and analyzed birth and death records at the Department and the nine local registrars. We used auditing software to analyze the timeliness with which birth and death records were filed. We also tested the validity of driver licenses used as identification for obtaining copies of birth and death records, and used Veris software to test the accuracy of social security numbers of deceased individuals whose records are maintained on the Department's database.

To determine whether the Department has adequate technology controls over birth and death records, we relied on the points made in Report 2002-S-34 regarding the technology controls in place over the Department's computing systems that process and store such records. To assess technology controls at local registrars, we provided the nine registrars we had selected for onsite testing with a questionnaire and performed tests and interviewed registrar personnel about their responses to the questionnaire.

We conducted our audit according to generally accepted government auditing standards. Such standards require that we plan and do our audit to adequately assess those operations that are within our audit scope. Further, these standards require that we understand the Department's internal control structure and compliance with those laws, rules and regulations that are relevant to our audit scope. An audit includes examining, on a test basis, evidence-supporting transactions recorded in the accounting and operating records and applying such other auditing procedures as we consider necessary in the circumstances. An audit also includes assessing the estimates, judgments, and decisions made by management. We believe our audit provides a reasonable basis for our findings, conclusions, and recommendations.

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, several of which are performed by the Division of State Services. These include operating the State's accounting system; preparing the State's financial statements and approving State contracts, refunds, and other payments. In addition, the Comptroller appoints members to certain boards, commissions, and public authorities, some of whom have minority voting rights. These duties may be considered management functions for purposes of evaluating organizational independence under generally accepted government auditing standards. In our opinion, these management functions do not affect our ability to conduct independent audits of program performance.

**C. Results of Audit**

Detailed results of our audit were provided to Department officials during our audit. The details of our findings and recommendations are not included here due to the sensitivity of the information and the potential risk associated with the release of such information. As part of our audit, we identified several weaknesses that exist in the Department's electronic and manual systems that maintain and process birth and death records. We recommended improvements to the Department's controls over birth and death information. We presented this information to Department officials and they stated they would make improvements in these areas.

**Recommendation**

*Implement the specific recommendations for improving controls over birth and death information that were provided to the Department during the audit.*

We provided a draft copy on the matters contained in this report to Department officials for their review and comment. We considered their comments in preparing this report. Department officials generally agreed with our comments and recommendation. A copy of the Department's response is included as Appendix A.

Within 90 days after the 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 recommendation contained herein; and, if the recommendation was not implemented, the reason therefor.

Major contributors to this report were Albert Kee, Sheila Emminger, Andrea Inman, Peter Pagliaro, Mary Roylance, Vicki Wilkins, Dennis Graves, Laura Wands, and Marticia Madory.

We appreciate the courtesies and cooperation extended to our auditors during the audit.

Yours truly,

David R. Hancox  
Director  
State Audit Bureau

cc: Robert Barnes, DOB



**STATE OF NEW YORK  
DEPARTMENT OF HEALTH**

Corning Tower   The Governor Nelson A. Rockefeller Empire State Plaza   Albany, New York 12237

**Antonia C. Novello, M.D., M.P.H., Dr.P.H.  
Commissioner**

**Dennis P. Whalen  
Executive Deputy Commissioner**

April 22, 2005

David R. Hancox  
Audit Director  
Office of the State Comptroller  
110 State Street  
Albany, NY 12236

Dear Mr. Hancox:

The Department generally agrees with the comments on the Office of the State Comptroller's (OSC) draft audit report (2004-S-1) entitled "Controls Over Documents Used To Establish Identity." The Department is taking the appropriate actions to address these recommendations.

Thank you for the opportunity to comment.

Sincerely,

A handwritten signature in black ink, appearing to read "Dennis P. Whalen".

**Dennis P. Whalen  
Executive Deputy Commissioner**

cc:   Mr. Carucci  
Mr. Ellrott  
Mr. Griffin  
Mr. Howe  
Mr. Reed  
Mr. Van Slyke