

Summit County Executive Office
Medical Examiner
Audit Report

Prepared for:

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Approved by Audit Committee
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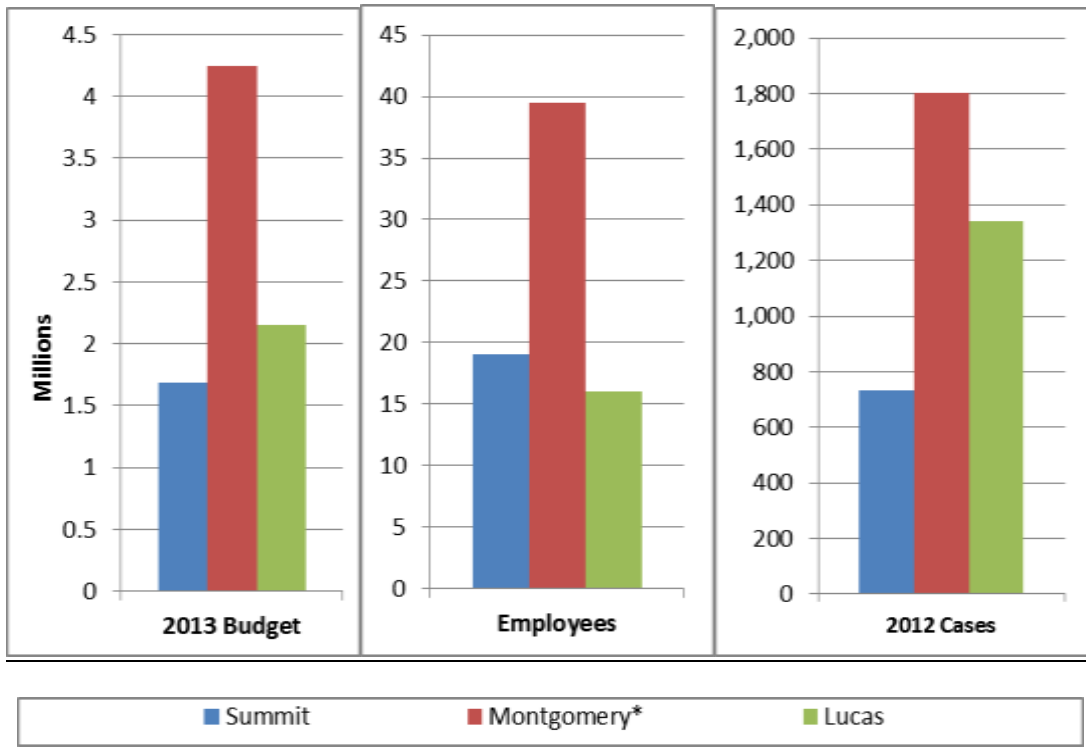
GENERAL BACKGROUND

The purpose of the Summit County Medical Examiner’s Office is to serve the citizens of Summit County, particularly those circumstances where one expires suddenly when in apparent good health or by violence or casualty or where the deceased is unknown or unclaimed. The mission and legal charge to the office is to find cause, mode and manner of death or any death that is not an attended natural death (homicide, accident, etc.). The basis for the Medical Examiner’s authority resides in the Summit County Charter and Ohio Revised Code (ORC) §313.

In addition to the Summit County case load, the Medical Examiner also acts as a regional office for the performance of forensic autopsies and toxicology lab services on a fee basis for many of the smaller surrounding counties. Revenues received in 2012 from these services totalled \$214,667.

The Medical Examiner consists of 19 employees (0.6% of Summit County employment) comprising of the Medical Examiner, Deputy Medical Examiners, Administrative Support, Toxicologist, Histologist and Investigators. The Medical Examiner’s 2012 and 2013 budget totalled \$1,665,600 and \$1,681,900, respectively (0.3% of the 2012 and 2013 County operating budgets).¹

IAD compared the Medical Examiner’s 2013 operating budget and staffing levels, and the 2012 in-county and out-of-county cases to corner offices from comparably populated counties – Montgomery and Lucas. The comparisons are represented in the graphs below:



*It is noted that Montgomery County Coroner’s Office operates as a regional office; therefore, the volume of work is much larger than the Summit County Medical Examiner’s Office.

¹ <https://co.summitoh.net/images/stories/Finance/pdf/OperatingBudget/2013OperatingBudget.pdf>
<https://co.summitoh.net/images/stories/Finance/pdf/CountyofSummit2012OperatingBudget.pdf>

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AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

The primary focus of this review was to provide the Medical Examiner with reasonable assurance, based on the testing performed, on the adequacy of the system of management control currently in effect for the audit areas.

Management controls include the processes for planning, organizing, directing, and controlling program operations, including systems for measuring, reporting, and monitoring performance. Management is responsible for establishing and maintaining effective controls that, in general, include the plan of organization, as well as methods and procedures to ensure that goals are met. Specific audit objectives include evaluating the policies, procedures, and internal controls related to the Medical Examiner.

We conducted this 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Based on the results of our review, we prepared specific issues and recommendations for improvement that were discussed with management. These recommendations, as well as management's unaltered written response, can be found in the following sections of this report.

Objectives:

- To obtain and review the current policies and procedures.
- To review the internal control structure through employee interviews and observations.
- To perform a general overview of the physical environment and security of the facilities, data, records and departmental personnel.

Scope:

An overview and evaluation of the existing policies, processes, procedures, contracts and internal control structure utilized by the Medical Examiner from July 1, 2012 through August 31, 2013.

The following were the major audit steps performed:

OBJECTIVE 1 – POLICY AND PROCEDURES REVIEW

1. Obtain and review the current policies and procedures.
2. Meet with the appropriate personnel to obtain an understanding of the current department processes and procedures. Compare those existing processes to the policies and procedures manual for consistency, noting all exceptions.
3. Obtain and review the document retention policy and determine if policies and procedures are currently in place and being followed.
4. Test procedures for mandatory compliance where applicable.
5. Identify audit issues and make recommendations where appropriate.

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OBJECTIVE 2 – REVIEW OF INTERNAL CONTROLS

1. Meet with the appropriate personnel to obtain an understanding of the control environment.
2. Document the existing control procedures in narratives and/or flowcharts.
3. Compare existing processes to the policies and procedures manual for consistency.
4. Test procedures for compliance where applicable, noting all exceptions.
5. Investigate discrepancies and summarize results.
6. Make recommendations where appropriate.

OBJECTIVE 3 – REVIEW OF SECURITY (covered in a separate report in compliance with ORC §149.433).

1. Perform a general overview of the physical environment and security of the department/agency being audited.
2. Interview various personnel to determine that confidential information is secure and processed only by appropriate parties.
3. Test security issues where appropriate.
4. Analyze current policies and make recommendations.

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DETAILED COMMENTS

Interviews:

To gain an understanding of the Medical Examiner, IAD performed interviews with the following positions:

- Medical Examiner,
- Chief Deputy Medical Examiner,
- Deputy Medical Examiner,
- Chief Forensic Investigator,
- Support Services Administrator,
- Software Analyst.

Any issues noted are addressed in the respective sections of this report.

I. Policies and Procedures Review:

Medical Examiner policies and procedures were reviewed for each of the applicable testing sections within the audit for accuracy and completeness and compared to current processes for consistency. The Medical Examiner Records Retention Schedule was also reviewed for completeness and compared to processes throughout the audit to ensure that the schedule contained all relevant documents.

The following issues were noted:

1. Issue:

Upon review of the Medical Examiner policies and procedures for completeness and accuracy, IAD noted the following deficiencies:

- Policies and procedures are not formally approved by management,
- Employee names are referenced (rather than titles),
- Employees did not sign off acknowledging receipt and review of the manual,
- The Histology Manual contained outdated quality control procedures,
- The Investigative Manual contained outdated procedures (e.g., documenting sex and property in the receiving book, completion of the Property Predisposition Form, etc.).

Additionally, upon review of the Medical Examiner policies and procedures, IAD noted no written or insufficient policies and procedures were noted for the following areas:

- Cash handling (cash receipts, deposits, reconciliations, overage/shortage, etc.),
- Accounts Receivable (aging, review, etc.),
- Purchasing/Expenditures,
- Payroll,
- Toxicology pro-bono services,
- Toxicology invoicing and fees,
- ORC § 313.14 (sale of valuables of unclaimed body),
- Decedent inventory log process,
- Case file internal review process (how often, documentation, etc.).

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Recommendation:

IAD recommends that the Medical Examiner create/update, approve, and disseminate written policies and procedures for all functional areas within the agency. Additionally, IAD recommends that management approval of policies and procedures be documented, updates be made to reference titles in place of names, and all employees sign acknowledgement of receipt and review of the manual upon update. This will help to ensure that complete approved policies and procedures are consistently being followed within the department.

Management Action Plan:

By June 2, 2014 (renewal date for NAME accreditation), **P&P's** will be reviewed and the following items will be addressed:

1. Management approval sheets will be signed off and be present with the hard copies of the manuals.
2. We will strive to correct all references to individuals and change these references to the relevant position.
3. Employees will be asked to sign off for receipt of the updated SCMEO P&P.
4. Histology Manual will be updated to remove outdated QC procedures.
5. Investigative Manual will be updated to remove outdated procedures.
6. The SCMEO P&P Manual and other relevant P&P Manuals will be expanded to contain references to the items included in the general audit at the bottom of page 6 of 17.

As of 11/12/2013, the following P&P **manuals have been reviewed** and notations made for corrections:

- Investigator Manual
- SCME Office P&P
- Secretarial Manual
- Histology Manual

2. Issue:

Upon review of the Records Retention Schedule (RC-2) for the Medical Examiner's Office, IAD noted that it did not contain all relevant records including but not limited to:

- Contracts,
- Toxicology Requisitions,
- Gun Log,
- Drug/Evidence Log,
- Personal Property Log.

Recommendation:

IAD recommends that the Medical Examiner update the RC-2 to include all pertinent records and documents and submit to the appropriate parties for approval. This will help to ensure record retention is complete and accurate.

Management Action Plan:

By December 31, 2014, SCMEO will adjust their current **RC-2** to address the retention of logs, convenience copies of contracts and toxicology requisitions. As of **November 8, 2013**, the Chief Medical Examiner had already **contacted the appropriate personnel to have these amendments made** with the hope that it can be addressed at the first Records Commission meeting of 2014. The Records Commission meets twice each

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calendar year. If this issue is not able to be addressed during the first session in 2014, it will be addressed in the second session of 2014.

Original contracts are maintained in the County Department of Law, Insurance and Risk Management. Our updated RC-2 will address a retention period for convenience copies of the contracts that are relative to our facility.

II. Internal Control Testing:

Risk-based internal control testing and/or observations were performed in the following areas:

- Revenue,
- Purchasing,
- Expenditures,
- Payroll,
- Contracts,
- Fringe Benefits,
- Decedent Inventory,
- Case Files,
- Personnel Files
- Histology,
- Toxicology
- ORC Compliance.

REVENUE

Medical Examiner policies and procedures and applicable legislation were reviewed, an observation was performed, staff interviews were conducted, and flowcharts were created and approved to gain an understanding of the cash receipts cycle, the laws and regulations that govern it, and internal controls in place.

A sample of Banner pay-ins was judgmentally selected for detail testing to ensure proper segregation of duties, appropriate recording into the respective accounting system, and timeliness and accuracy of the deposit. Receipt books were reviewed to ensure receipts were issued in sequential order. The out-of-county autopsy and toxicology accounts receivable process was reviewed to ensure the Medical Examiner invoiced for the services performed. Additionally, out-of-county autopsy and toxicology fees were reviewed to ensure proper approval and accuracy, in accordance with Codified Ordinances.

The following issues were noted:

3. Issue:

Upon review of invoices and discussion with personnel, IAD noted that due dates are not included on invoices; therefore an accurate aging of accounts receivable is not able to be performed. Additionally, IAD noted outstanding invoices totaling \$61,698.

Recommendation:

IAD recommends that the Medical Examiner create and implement a policy establishing set due dates for all invoices issued and begin generating and reviewing aging reports on a monthly basis, with follow-up conducted for all outstanding invoices. This will help to ensure accountability of payees and collection of accounts receivable.

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Management Action Plan:

Beginning January 2014, the secretarial staff will check the Invoice Spreadsheet monthly to track “aging” of invoices. This action will be added to the updated secretarial P&P manual. No “due date” will be added to the invoices. Most “out-of-county” autopsies are invoiced at the time of the autopsy, however the payment is not made until the paperwork is completed and received by the county of origin. The turn-around-time for completion of autopsy reports is quite variable and generally exceeds 30 days.

4. Issue:

Upon discussion with the Secretary, IAD noted that a reconciliation is not being performed comparing the pay-in receipt to Banner to ensure accuracy of the deposit.

Recommendation:

IAD recommends that the Medical Examiner create and implement a policy and procedure to reconcile pay-in receipts to Banner for all deposits. This will help to ensure the accuracy of the cash deposits.

Management Action Plan:

In discussing this item with the Senior Secretary II, the pay-in receipt from Banner (blue paper) is being reconciled with the deposit routinely. This item will be clarified and added to the Secretarial Procedure manual in accordance with the updates listed in Issue 1.

5. Issue:

Upon discussion with the Administrator and Secretary, IAD noted the secretaries prepare invoices, collect cash, and prepare deposits, creating an improper segregation of duties.

Recommendation:

IAD recommends that the Medical Examiner create and implement a policy and procedure to assign the invoice creation, cash collection, and deposit preparation responsibilities to separate employees with designated backups so that no one employee is responsible for all three (3) functions. This will help to ensure proper control over and safeguarding of assets, as well as a proper segregation of duties.

Management Action Plan:

Effective December 2013, whenever possible we will **segregate the duties** of invoice preparation, cash collection and deposit preparation between the two secretaries such that one person will not handle all three steps, but may handle two of the three steps. This will be reflected in the updated Secretarial P&P.

Staffing limitations preclude total separation of duties for invoice creation, cash collection and deposit preparation.

6. Issue:

Upon review of the toxicology invoices, IAD noted seven (7) out of sixteen (16) instances where the amount charged on the invoice did not agree to the fees set per Codified Ordinance 136.04.

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Recommendation:

IAD recommends that the Medical Examiner annually review and adjust the toxicology fees as necessary. This will help to ensure compliance with Codified Ordinance 136.04.

Management Action Plan:

The complexity of the drug screens being performed warrants that the codified ordinance needs to be modified to a new fee structure to reflect the complexity of the testing being performed. Legislation will be drafted during **the first quarter of 2014** for introduction to Council to **modify** this legislation and the **fee structure**.

7. Issue:

Upon review of the out-of-county autopsies performed during the period 7/1/12 through 8/31/13, IAD noted two (2) out of one hundred ninety-three (193) autopsies (approximately \$2,460) that were not invoiced, in accordance with Codified Ordinance 136.02.

Recommendation:

IAD recommends that an invoice be created for all out-of-county autopsies conducted. This will help to ensure compliance with Codified Ordinance 136.02.

Management Action Plan:

As was discussed with IAD staff, this oversight was primarily the responsibility of one staff person who is no longer employed by this office. The invoices were created by the secretary for the two cases identified, but were never distributed to the county of origin for payment and were not entered into the spreadsheet. The current staff will review the invoices on a monthly basis to identify delinquent invoices that require follow up actions (**See issue #3**).

8. Issue:

Upon discussion with the Medical Examiner and review of the 2012 Executive Orders, IAD noted an Executive Order was not issued establishing the out-of-county autopsy fee, in accordance with Codified Ordinance 136.02.

Recommendation:

IAD recommends that the Medical Examiner submit an estimate of the actual value of the technicians and materials used to perform out-of-county autopsies no later than December 1 each year so the Executive may issue an Executive Order setting the autopsy fee for the subsequent year. This will help to ensure compliance with Codified Ordinance 136.02.

Management Action Plan:

Annually, the Chief Medical Examiner will notify the County Executive of any change in **autopsy fee** schedules so that an executive order may be created to establish the current fee structure in accordance with Codified Ordinance 136.02. This **notification was made on 11/6/2013 for 2014 and the Executive Order has been drafted**. A recurring prompt for completing this action has been placed into the Chief Medical Examiner's planning calendar.

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9. Issue:

Upon review of the Medical Examiner receipts and corresponding pay-ins, IAD noted eighty-six (86) out of one hundred fifty-two (152) instances where cash receipts were not deposited timely in accordance with ORC §9.38.

Recommendation:

IAD recommends that the Medical Examiner create and implement a policy and procedure to ensure the timely deposit of funds, in accordance with ORC §9.38. This will help to ensure compliance with applicable legislation.

Management Action Plan:

Effective **January 2014**, the SCME Policy and Procedure Manual will be updated to contain policy that states that **monies** received into the office in excess of \$1000 will be **deposited** into the appropriate fund by the next business day. Monies received that do not exceed \$1000 may be held in the office safe until additional monies are received for up to 3 business days and will be deposited no later than the last business day of the week in which the monies were received.

Based on the observed pattern of cash collection, this should bring the vast majority of deposits in line with the ORC 9.38 mandate.

PURCHASING

Medical Examiner policies and procedures were reviewed, interviews were conducted, and flowcharts were created and approved to gain an understanding of the purchasing process. Samples of purchase order requisitions, purchase orders and purchase order change orders were judgmentally selected and detail testing was performed to test for proper documentation and approvals.

Additionally, Banner purchasing and procurement permissions were reviewed for reasonableness.

The following issue was noted:

10. Issue:

Upon review of purchase order requisition approvals in Banner, IAD noted seventeen (17) out of twenty-four (24) instances where the same individual entered and approved the purchase order requisition and seven (7) out of twenty-four (24) instances where the requisition was approved by the Executive Office Purchasing Department.

Recommendation:

IAD recommends that the PO requisition entry and approval duties be assigned to separate employees, with supervisory approval by the Medical Examiner's Office. This will help to ensure a proper segregation of duties and approval over the requisition process.

Management Action Plan:

By the close of the **first quarter in 2014**, both Secretary II personnel will receive **new/refresher training in Banner** to permit the Secretary II staff to enter purchase order requisitions into Banner for later approval by

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the Office Administrator. Once approved by the Office Administrator, the requisitions will be forwarded to the Executive Office Purchasing Department for **final approval** and creation of the purchase order. Once the training is completed, this segregation of duties will commence. Our office is not able to provide final approval of purchase orders and will continue to seek that approval from the Executive Office Purchasing Department.

EXPENDITURES

Medical Examiner policies and procedures and applicable ORC sections were reviewed, staff interviews were conducted, and flowcharts were created and approved to gain an understanding of the expenditure cycle, the laws and regulations that govern it, and internal controls in place. A sample of expenditures was judgmentally selected and detail expenditure testing was performed to verify that funds do not remain encumbered on prior year purchase orders, confirm proper approval and authorizations, verify that funds were encumbered prior to incurring the expense, and that the appropriate vendor and amount were paid.

Banner User and Banner Class Form reports were obtained and reviewed to gain an understanding of Medical Examiner employee permissions and detail testing was performed to assess reasonableness and proper segregation of duties.

The following issues were noted:

11. Issue:

Upon discussion with Medical Examiner personnel and review of the process flowchart, IAD noted (1) employee is responsible for ordering and receiving supplies within the department.

Recommendation:

IAD recommends that the Medical Examiner assign the ordering and receiving functions to separate individuals and designate backup employees so that no one person is responsible for both functions. This will provide an appropriate segregation of duties to help ensure proper control over and safeguarding of assets.

Management Action Plan:

Currently, when intra-agency departments (toxicology, histology, morgue, IT) request **supplies to be ordered**, the order is placed by the Secretary II and upon receipt the department requesting the supplies reviews the packing slip, product and invoice to verify that the correct supplies were received.

Effective December 2013, whenever possible, one Secretary II will place the **orders for general office supplies** and the other Secretary II will receive and reconcile the invoice with the general items received. The individual departments will continue to review the product to confirm that the correct type and quantity of product was received.

12. Issue:

Upon discussion with Medical Examiner personnel, review of the process flowchart and detail testing of Banner permissions for the Medical Examiner, IAD noted one (1) user with permission to create and approve invoices and requisitions in Banner. This provides an opportunity for the user to approve an invoice or requisition that he/she entered in Banner.

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Recommendation:

IAD recommends that the Medical Examiner review and update assigned permissions so that the same employee is not able to create and approve a transaction in Banner. This will help to ensure that a proper segregation of duties is in place for the expenditure and purchasing functions in Banner.

Management Action Plan:

Before the close of the **first quarter of 2014** (after additional training and permissions are received), **Banner invoices** will be created by one of the Secretary II staff persons to be approved by the Office Administrator to further **segregate duties** whenever staffing permits. This change will be reflected in the updated P&P.

13. Issue:

Upon review of the Medical Examiner's expenditures, IAD noted the following:

- Fifty-five (55) out of fifty-five (55) instances where the expenditures were not properly approved for payment.
- Twelve (12) out of fifty-five (55) instances where the invoice date was prior to the PO date.
- Eight (8) out of fifty-three (53) instances where a prior year purchase order was used for payment.

Recommendation

IAD recommends that all invoices be properly approved, funds be encumbered prior to incurring the expense/liability, and that invoices be paid off of current year purchase orders, with the exception of those associated with a current contract. This will help to ensure proper approval and expenditure of funds and compliance with ORC §5705.41.

Management Action Plan:

Current County Policies permit end of year purchase orders to remain open into the first quarter of the new calendar year so that bills for goods and services acquired in the previous calendar year can be paid out on the previous year PO's in the first quarter. The SCME Office will strive to make sure that this activity does not extend beyond the first quarter.

The nature of the work performed at the SCME Office does not always allow one to accurately anticipate the costs of tests, supplies and services needed to complete the daily workload. **Effective immediately**, the SCME Office will work toward improving communication with vendors and office personnel to allow a **more accurate estimation of costs** to be incurred and to minimize the occurrence of invoices being received prior to the date of the PO creation.

See answer to **Issue 10** for clarification of PO approval process changes and timeframe.

PAYROLL

An interview was conducted to gain an understanding of the payroll process. A payroll approval report was generated and detail testing was performed to confirm appropriate authorizations and proper segregation of duties.

No issues were noted.

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CONTRACTS

IAD noted that the Medical Examiner has three (3) administrative immaterial contracts during the scope of the audit. IAD deemed this immaterial and passed on further review.

FRINGE BENEFITS

Detail testing of the following areas was performed, if applicable, to confirm that the Medical Examiner is properly processing fringe benefits in accordance with IRS tax code:

- Travel and meals reimbursement,
- Cash incentives, awards, gift awards and/or bonuses,
- County paid life insurance policies over \$50,000,
- Uniforms and clothing allowances,
- Employment contracts,
- Agency vehicle usage,
- Allowances for firearms or tasers and/or any other non-lethal weapon,
- Tuition assistance and reimbursement,
- Subcontracted employees.

No issues were noted.

DECEDENT INVENTORY

Medical Examiner policies and procedures and applicable ORC sections were reviewed, staff interviews were conducted, and flowcharts were created and approved to gain an understanding of the decedent inventory process and internal controls in place. The following types of inventory were noted:

- Gun
- Decedent personal property
- Drug
- Evidence

All four (4) types of inventory were reviewed and detail testing was performed to ensure proper recordkeeping, accuracy, chain of custody, and proper disposal and/or storage.

The following issues were noted:

14. Issue:

Upon review of the disposition process for drug inventory, IAD noted that one (1) employee is responsible for the preparation and disposition of drugs to the Akron Police Department, with no review by a supervisor prior to disposition. Additionally, upon reconciliation of the evidence locker to the Drug Log, IAD noted one (1) drug packet listed as disposed that was still located on site.

Recommendation:

IAD recommends that the disposal process be assigned to two individuals – one to gather the drug packets and one to review for accuracy and completeness. Additionally, IAD recommends that two individuals accompany the drug

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packets to the Akron Police Department. This will help to ensure accountability over the drug disposal process and provide an appropriate segregation of duties to help ensure proper control over and safeguarding of assets.

Management Action Plan:

Effective January 2014, the Chief Investigator will gather the **drug** “packets” in preparation for **destruction witnessed** by the Software Analyst or other available staff person to make certain that the “packets” gathered correspond with the list generated for disposal. Whenever staffing permits, two persons will accompany the packets to the Akron Police Department. This will be reflected in the updated P&P.

15. Issue:

During review of the Evidence locker inventory, IAD noted no formal tracking process (e.g., sign-in/sign-out log) for the inventory located in the evidence locker.

Recommendation:

IAD recommends that the Medical Examiner create and implement a formal tracking process for evidence. This will help to ensure accountability over the evidence locker inventory.

Management Action Plan:

Beginning **January 2014**, a **drug sign-out log** will be posted within the evidence locker for the purpose of signing out pills for use by toxicology. This will be reflected in the updated P&P.

16. Issue:

Upon a physical count of the drug inventory, it was noted that there were discrepancies in three (3) out of six (6) cases where the amount of inventory counted did not agree to the drug log database.

Recommendation:

IAD recommends that two (2) investigators be present to count the drug inventory when it is received and sign off on the Drug and Medication listing indicating the same. This will help to ensure accountability and accuracy of the drug inventory process.

Management Action Plan:

Current staffing and budgeting constraints prevent the SCME Office from having pills inventoried by two persons when they are brought into the office during a death investigation. Many afternoon and evening shifts are covered by only one staff person who is responsible for all duties occurring on that shift. The SCME Office will encourage investigators to take greater care in the pill counts performed with a goal of increased accuracy.

We are currently investigating a cost effective source to obtain an automated pill counter to decrease or alleviate miscounting of medications by contacting local hospital pharmacies. The only item we have currently found costs \$5700 and this not an economically feasible purchase at this time.

17. Issue:

Upon review of the Investigator Inventory Log and Personal Property Log for the period of 7/1/12 through 8/31/13, IAD noted seven (7) and fifteen (15) instances where the logs were not complete, respectively.

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Recommendation:

IAD recommends that proper documentation be completed for each decedent on the Investigator Inventory Log. This will help to ensure accuracy of the inventory.

Management Action Plan:

Effective **January 2014**, the Chief Investigator, Investigator Supervisor or their designee will **review** the Investigator Inventory Log and Personal **Property Log** every one to two weeks and follow up on any missing entries so that the logs are completed.

18. Issue:

Upon review of current personal property inventory, IAD noted six (6) out of seven (7) instances where the personal property is being held longer than the 30 day deadline, per the Investigator's Manual.

Recommendation:

IAD recommends that the Medical Examiner perform a periodic review of the unclaimed personal property and determine how to properly dispose of the items. This will help to account for and reduce the amount of unclaimed property held at the Medical Examiner.

Management Action Plan:

In the cases indicated, the clothing was released with the body in a timely fashion, however small items (cigarette lighters, personal papers and other items of negligible monetary value) were not released in a timely fashion. Investigators will be encouraged to check diligently on the amount and type of property that is associated with a particular decedent so that all items are released with the body in a timely fashion.

CASE FILES

Medical Examiner policies and procedures were reviewed and staff interviews were conducted to gain an understanding of the information contained in the case files. Attributes were developed and detail testing was performed to ensure case files contained the required documentation. Documentation in the case files was also compared to the receiving book to ensure accuracy and completeness for chain of custody. Additionally, the process for internal review of the autopsy reports was reviewed to gain an understanding of the process and to verify proper documentation of the reviews.

The following issues were noted:

19. Issue:

Upon review of the decedent case files, IAD noted seven (7) out of forty (40) instances where the fingerprint/footprint ID cards were not included in the case file in accordance with the case file checklist utilized by the Medical Examiner. It was noted that the ID cards were marked off on the checklist located inside each case file.

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Recommendation:

IAD recognizes that case files are reviewed at the close of each case; however, IAD recommends that additional review be periodically performed by the Medical Examiner to ensure all documents are included. This will help to ensure completeness of decedent case files.

Management Action Plan:

Effective **January 1, 2014**, we will no longer be utilizing the Index **Fingerprint Identification** Sheet in case all files.

During the process of finalizing the case folder for filing, the Secretary II will mark the inventory checklist on the brown envelope if the ten-print fingerprint card is present in the folder and was listed under the "Evidence" section of the autopsy report. If the ten-print fingerprint card is absent from the file in cases where it has been indicated as being performed, the Secretary II will notify the Chief Investigator of its absence. The Chief Investigator will then identify the location of the missing item and make certain it is replaced in the folder prior to final filing of the report. Closer attention to the contents at the time of the case finalization will improve accountability for contents of the case folder.

20. Issue:

Upon discussion with Medical Examiner personnel and review of policies and procedures, IAD noted that limited documentation of the internal review of autopsy reports is maintained and IAD was unable to determine when the review was last conducted, who performed the review, what reports were selected, etc. Therefore, detail testing was unable to be performed to verify the internal review process.

Recommendation:

IAD recommends that internal reviews be properly documented to include date, reviewers, sample selection, etc. This will help to validate the review and quality assurance of the autopsy reports.

Management Action Plan:

Prior to the renewal of the NAME certification on **June 2, 2014**, the policy and procedure for the internal **autopsy QA** review will be revised and will be re-instated and the change will be reflected in the updated P&P.

PERSONNEL FILES

The Executive Office Employee Personnel Manual was obtained and the Executive Office Human Resource Department (HRD) was contacted to gain an understanding of the personnel file structure for the Medical Examiner. A current Medical Examiner table of organization was compared to Banner to verify a complete and accurate listing of active employees.

A sample of employees was selected and detail testing was performed to verify that the personnel files contained the required documentation. This documentation is limited to documents where the Medical Examiner is responsible for completing and submitting to the Executive Office HRD, as well as items IAD considered best practice. Additionally, IAD ensured that the Medical Examiner, Chief Deputy Medical Examiner, and Deputy Medical Examiner obtained the required professional certifications, per the job descriptions.

The following issue was noted:

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21. Issue:

Upon review of eleven (11) Medical Examiner personnel files, IAD noted that none of the files contained the following personnel documents:

- 2012 annual performance evaluation
- Acknowledgement of the 2003 revision of the Executive Office Policy and Procedure Manual
- Acknowledgement of the Computer and telecommunications policy (April 2004 revision)
- Employee equipment list

Recommendation:

IAD recommends that annual performance evaluations be completed for all employees, receipt and review of current policies and procedures be documented through employee acknowledgment sign-offs, and equipment lists be developed and maintained for all employees. Additionally, IAD recommends that all personnel documents, including the above-noted, be sent to the Executive HR Department for inclusion in the respective employee's file. This will help to ensure completeness of employee personnel files.

Management Action Plan:

As of **November 2013**, the completed 2012 **annual performance evaluations** have been turned into HR for the inclusion in the personnel files of our employees.

The **acknowledgment forms for the 2003 Executive Office Policy Manual and the 2004 Computer and Telecommunications policy acknowledgement forms** will be located and forwarded to HR or will be reprinted and distributed for signature and forwarded to HR during the **first quarter of 2014**.

The only personal equipment issued to SCME personnel consists of building keys and ID badges that are distributed by physical plants and HR and are tracked by those agencies.

HISTOLOGY

Medical Examiner policies and procedures were reviewed, staff interviews were conducted, and flowcharts were created and approved to gain an understanding of the histology processes and internal controls in place. Attributes were developed and detail testing was performed to ensure compliance with applicable policies and procedures.

The following issue was noted:

22. Issue:

Upon discussion with the Histologist, IAD noted that a daily staining log is not being maintained, in accordance with Histology policies and procedures.

Recommendation:

IAD recommends that the Medical Examiner implement and maintain a daily staining log or update the Histology Manual to reflect the current procedures. This will help to ensure that proper Histology procedures are being followed by employees.

County of Summit Executive Office
Medical Examiner
Audit Report

Management Action Plan:

In accordance with **Issue 1**, all policies have been updated to remove outdated information.

TOXICOLOGY

Medical Examiner policies and procedures were reviewed, staff interviews were conducted, and flowcharts were created and approved to gain an understanding of the Toxicology processes and internal controls in place. A sample of toxicology requisitions and reports were selected to ensure accuracy and completeness of the tests performed and compliance with respective policies and procedures.

No issues were noted.

OHIO REVISED CODE (ORC) COMPLIANCE

Applicable ORC sections were reviewed and attributes were developed to ensure compliance with respective rules and regulations.

The following issue was noted:

23. Issue:

Upon discussion with the Medical Examiner, it was noted that the public record retrieval and copying fee, currently set at a flat rate of \$3 for pick-up and \$4 for mail delivery, is not consistent with ORC. Per ORC §313.10, the fee should be set at a rate of twenty-five cents (\$.25) per page or a minimum of one dollar (\$1).

Recommendation:

IAD recommends that the Medical Examiner adjust the public record retrieval and copying fee in accordance with ORC §313.10. This will help to ensure compliance with applicable legislation.

Management Action Plan:

Effective January 1, 2014, families, investigative law enforcement agencies and treating physicians will be provided with a copy of the autopsy and investigation report at no charge. The previous policy reflected the average price of a report with a flat fee. Because the SCME Office does not maintain a petty cash fund, we are unable to make change for the public who comes in to purchase reports and who do not have exact change.

Whenever requests are made by persons other than family, treating physicians or investigative law enforcement agencies, the requested materials will be provided at a charge of \$0.25 per page with a minimum of \$1.00 in accordance with ORC 313.10. These other individuals typically request the report after it is completed and an accurate assessment of the number of pages involved can be made at the time of the request for billing purposes.

Our office policy and procedure manual will be updated to reflect this change.

II. Security:

Security issues noted during fieldwork are addressed under separate cover in the accompanying report in compliance with ORC §149.433.