

Summit County Executive's Office
Medical Examiner
1st Audit Follow-up General Report

Prepared for:

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Audit Committee

Approved by Audit Committee
September 8, 2015



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Auditors:

Lisa Skapura, Director; Meredith Merry, Assistant Director; Jon Keenan, Auditor-in-Charge; Brandon Schmidt, Staff Auditor

Objectives and Methodology:

To determine if management has implemented their management action plans as stated in the previously issued audit reports.

Audit follow-ups are not required to be conducted under GAO Yellow Book Standards. Due to the nature of this engagement (e.g., following up on issues noted in the prior audit reports with limited planning/assessment of risk and no new issues identified), this audit follow-up was not conducted in accordance with generally accepted government auditing standards.

Scope:

An overview and evaluation of policies, processes, and procedures implemented by the department/agency because of management actions stated in the management action plans during the prior audit process.

Testing Procedures:

The following were the major audit steps performed:

1. Review the prior audit final reports to gain an understanding of IAD issues, recommendations, and subsequent management action plans completed by the audited department/agency.
2. Review the work papers from the prior audit.
3. Review any departmental/agency response documentation provided to IAD with management action plan responses following the prior audit.
4. Identify management actions through discussions/interviews with appropriate departmental personnel to gain an understanding of the updates/actions taken.
5. Review applicable support to evaluate management actions.
6. Determine implementation status of management action plans.
7. Complete the audit follow-up report noting the status of previously noted management actions.

Summary:

Of the twenty-three (23) issues and the corresponding management action plans noted in the prior Audit General Report which required follow-up action, eighteen (18) were fully implemented, three (3) were partially implemented and two (2) were not implemented.

Based on the above noted information, IAD believes the Medical Examiner has made a positive effort towards implementing the management action plans as stated in response to the issues identified in the General Audit Report and warrants no further follow up.

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Listed below is a summary of the issues and their status. Each issue number is in reference to the prior Audit General Report:

Management Action Plans Fully Implemented:

Issue 1 - 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.).

Upon review of the Medical Examiner's Policy and Procedure Manual, IAD noted the above items have been corrected.

Issue 2 - 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.

Upon review of the Medical Examiner's RC-2, IAD noted the above items were included.

Issue 3 - 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.

Upon review of the Medical Examiner's Policy and Procedure Manual, IAD noted past due notices are sent out quarterly by secretarial staff.

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Issue 4 - 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.

Upon detail testing, IAD noted the Senior Administrator is reconciling the pay-in receipt to Banner.

Issue 5 - Upon discussion with the Administrator and Secretary, IAD noted the secretaries prepare invoices, collect cash, and prepare deposits, creating an improper segregation of duties.

Upon review of the Medical Examiner's Policy and Procedure Manual and discussion with personnel, IAD noted the revenue and deposit functions have been properly segregated.

Issue 7 - 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.

Upon detail testing, IAD noted all out-of-county autopsies were invoiced.

Issue 8 - 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.

Upon review of Executive Orders, IAD noted that an Executive Order establishing out-of-county autopsy fees was obtained for 2014 and 2016. No change in fees was noted in 2015.

Issue 9 - 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.

Upon detail testing, IAD noted receipts were deposited timely in accordance with ORC §9.38.

Issue 11 - 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.

Upon review of the policy and procedure manual and discussion with personnel, IAD noted the functions for ordering and receiving supplies have been properly segregated.

Issue 13 - 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.

Upon detail testing of expenditures, no issues were noted.

Issue 14 - 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.

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Upon review of the Medical Examiner's Policy and Procedure Manual and discussion with personnel, IAD noted the drug inventory disposition function is properly segregated. Additionally, upon reconciliation of the drug packets listed on the Drug Log Report to the physical inventory, no issues were noted.

Issue 15 - 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.

IAD noted that a Drug Sign-out Log has been created and is posted in the evidence locker.

Issue 17 - 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.

Upon review of the Investigator Inventory and Personal Property logs, IAD noted the logs were complete and accurate.

Issue 18 - 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.

Upon review of the Medical Examiner's Policy and Procedure Manual, IAD noted the thirty (30) day deadline was removed.

Issue 19 - 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.

Upon detail testing, IAD noted the fingerprint/footprint ID cards were included in the case files, when applicable.

Issue 20 - 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.

Upon review of the Medical Examiner's Policy and Procedure Manual, IAD noted that a policy has been implemented related to the internal review of autopsy reports. Additionally, IAD verified that a review was conducted in 2014.

Issue 22 - Upon discussion with the Histologist, IAD noted that a daily staining log is not being maintained, in accordance with Histology policies and procedures.

Upon review of the Histology Policy and Procedure Manual, IAD noted the daily staining log process has been removed, as it was outdated.

Issue 23 - 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).

Upon review of the Medical Examiner's Policy and Procedure Manual, IAD noted a policy was created to ensure the Medical Examiner is charging record retrieval and copying fees in compliance with ORC §313.10.

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Management Action Plans Partially Implemented:

Issue 6 - 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.

Upon discussion with the Medical Examiner, IAD noted that a modified toxicology fee structure has been submitted to the Summit County Law Department in order to update Codified Ordinance 136.04; however, the Codified Ordinance has not been updated.

Issue 12- 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.

Upon review of the Medical Examiner's Policy and Procedure Manual, IAD noted a policy has been implemented regarding segregating creation and approval duties in Banner; however, upon detail testing, IAD noted two (2) employees with the ability to enter and approve requisitions and invoices.

Issue 21 - 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

Upon discussion with the Medical Examiner, IAD noted that the employee equipment list is maintained by the Executive's Human Resource Department. Upon detail testing, IAD noted employees personnel files contained acknowledgement of the 2003 revision of the Executive Office Policy and Procedure Manual and Computer and Telecommunications Policy; however, IAD noted one (1) out of four (4) instances where the annual performance evaluation was not completed.

Management Action Plans Not Implemented:

Issue 10 - 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.

Upon detail testing, IAD noted nine (9) out of twelve (12) instances where the same individual entered and approved the purchase order requisition.

Issue 16 - 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.

Upon detail testing, IAD noted four (4) out of nineteen (19) instances where the physical count of pills did not agree to the Drug Log Report.