

SUMMIT COUNTY, OHIO

BERNARD F. ZAUCHA, CPA, MBA, CIA, DIRECTOR

October 20, 2005

Lisa J. Kohler, M.D.
Chief Medical Examiner
85 North Summit Street
Akron, OH 44308-2101

Dear Dr. Kohler:

Attached is the final Follow-up Audit report regarding the issues that were identified in the Executive Office: Medical Examiner Preliminary Audit report dated February 1, 2005. The follow-up report was approved by the Audit Committee on September 28, 2005 at which time it became public record. We appreciate the cooperation and assistance received during the course of this follow-up audit.

FOLLOW-UP AUDIT SUMMARY

The follow-up process monitors and ensures that management actions have been effectively implemented or that senior management has accepted the risk of not taking action.

Follow-up by internal auditors is defined as a process by which they determine the adequacy, effectiveness, and timeliness of actions taken by management on reported engagement observations.

Factors that are considered in determining appropriate follow-up procedures:

- The significance of the reported observation.
- The degree of effort and cost needed to correct the reported condition.
- The impact that may result should the corrective action fail.
- The complexity of the corrective action.
- The time period involved.

Sincerely,

Bernard F. Zaucha

cc: Audit Committee
James B. McCarthy

INTERNAL AUDIT DEPARTMENT
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**EXECUTIVE OFFICE
MEDICAL EXAMINER
Follow-up Audit**

Auditor:

Dan Crews, Senior Auditor

Objective:

To determine if management has implemented their corrective management action plans as stated in response to the previously issued Preliminary Audit reports.

Scope:

An overview and evaluation of policies, processes, and procedures implemented by the department/agency as a result of management actions stated in the corrective management action plans during the Preliminary Audit process.

Testing Procedures:

The following were the major audit steps performed:

1. Review the final preliminary audit 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 Preliminary audit, where applicable.
3. Review any departmental/agency response documentation provided to IAD with management action plan responses following the preliminary audit.
4. Identify management actions through discussions/interviews with appropriate departmental personnel to gain an understanding of the updates/actions taken to address the original preliminary audit issues.
5. Review applicable support to evaluate management actions.
6. Determine implementation status of management action plans.
7. Complete follow-up report noting status of previously noted management actions.

**EXECUTIVE OFFICE
MEDICAL EXAMINER
Follow-up Audit
COMMENTS**

The Internal Audit Department (IAD) conducted a follow-up audit of the Medical Examiner's Preliminary Audit. The original Preliminary Audit concluded in February 2004 and was approved by the Summit County Audit Committee on June 23, 2004.

The accompanying follow-up comments to previously stated Preliminary Audit issues present an overall summary of the current status of the corresponding management action plans.

During our follow-up audit, IAD noted that a majority of the applicable management action plans were fully or partially implemented. We commend the Medical Examiner's office for their efforts and appreciate the cooperation of the Medical Examiner personnel during the course of the follow-up audit.

Listed below is a summary of the major issues/management action plans and their current status:

Management Action Plans fully implemented:

- Reviews of departmental policy and procedure manuals and applicable sign offs.
- Updating of the Toxicology Manual to address additional operational issues and billing procedures.
- Development of a Histology Manual for use in the Office of the Medical Examiner.
- Creation and implementation of a process for oversight of Toxicology department services and subsequent billings.
- Completion of annual evaluations for both bargaining and non-bargaining Medical Examiner employees.
- Creation of a checklist for documentation to be included in decedent's case files.
- Review of current contracts to ensure proper signed documentation is present for all applicable agreements.

Management Action Plans partially implemented:

- Implementation of a four month destruction plan for drugs not held for further investigation, establishing a procedure and completing the sealing of drug containers with evidence tape and initialization by the investigators and supervisor, and the creation of a process for random checks of drug containers to insure container contents have remained intact prior to disposal.
Per discussion with the Support Services Administrator on 6/8/05 and review of Internal Audit Review Update prepared by the Chief Medical Examiner, it was determined that the Medical Examiner's office has re-evaluated the timeframe for drug disposal. Per Medical Examiner management, they have determined that the timeframe for drug disposal will be approximately every six months, which they believe coincides with their secure storage capacity. A new policy indicating the sealing and initialing of drug containers was noted as complete, however, a process/procedure of randomly checking drugs scheduled for destruction has not been completed. Per the Support Services

Administrator, he will begin random checks of the sealed drug storage containers at the next disposal date to ensure greater assurance of correct quantity destruction.

- Creation of a formal policy and procedure manual to incorporate personal protective equipment requirements for personnel working in the autopsy suite.

Per discussion with the Support Services Administrator on 6/8/05 and review of the Internal Audit Review Update prepared by the Chief Medical Examiner, a draft copy of the autopsy manual has been created; however, it has not yet been formalized and instituted. Target date for completion is July/August 2005.

Management Action Plans not implemented:

- Updating of job descriptions.

Per discussion with the Support Services Administrator on 6/8/05 and review of the Internal Audit Review Update prepared by the Chief Medical Examiner, noted job description changes involve bargaining unit employees which would require union request to change.

IAD acknowledges that the job descriptions will not be changed at this time based on the current union agreement.

Conclusion:

Based on the above noted information, IAD believes that the Medical Examiner has made a positive effort towards implementing their corrective management action plans as stated in response to the audit issues identified during the preliminary audit.

Security follow-up:

Security follow-up issues noted during fieldwork are addressed under separate cover in the accompanying report in compliance with Ohio Revised Code §149.433²⁴⁸.