

SUMMIT COUNTY, OHIO

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

July 2, 2004

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

Re: Medical Examiner Preliminary Audit

Dear Dr. Kohler:

Attached is the final report of the Medical Examiner's preliminary audit which was discussed with members of senior management on February 6, 2004. In addition, please note that the Medical Examiner's management action plan was incorporated into the final report.

The report was approved by the Audit Committee at its June 23, 2004 meeting at which time it became public record.

We appreciate the cooperation and assistance received during the course of this audit. If you have any questions about the audit or this report, please feel free to contact me at extension (330) 643-2655.

Sincerely,

Bernard F. Zaucha
Director, Internal Audit

cc: Audit Committee
James B. McCarthy

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**SUMMIT COUNTY
EXECUTIVE: MEDICAL EXAMINER**

Preliminary Audit

04-ME.Exec-05

February, 2004

Approved by Audit Committee

June 23, 2004

**Summit County
Internal Audit Department
175 South Main Street
Akron, Ohio 44308**

Bernard F. Zaucha, Director

**Medical Examiner
Preliminary Audit
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**Medical Examiner
Preliminary Audit
BACKGROUND**

Auditors: Lisa Skapura, Dan Crews, Joseph George and Deanna Calvin

Background:

The Summit County Medical Examiner is a licensed physician who has final authority as to determinations concerning medical matters within the Medical Examiner's office. The Medical Examiner is the official custodian of the County Morgue, and determines the cause of death, issues death certificates, and files such certificates with the Department of Vital Statistics.

The Medical Examiner is not a law enforcement officer and does not have the authority in the course of an investigation to apply law, to determine what, if any, statutes have been violated, or to assign responsibility to any persons involved. However, forensic pathology is an integral part of criminal investigation and any investigation where fatalities are involved originates in the Medical Examiner's office. After initial evaluation, the Medical Examiner determines the course of action to take and which law enforcement agencies should be involved in continuing the inquiry. The Medical Examiner provides information and assistance to the courts in criminal cases, and that verdict is the legally accepted cause of death.

Prior to 1997, the Summit County Medical Examiner was an elective position serving four-year terms per ORC §313.01. On January 5, 1997, Summit County Charter §4.03 abolished the elective office. The Medical Examiner is now appointed by the Summit County Executive, subject to confirmation by Summit County Council. Council, through the office of the Executive, establishes personnel procedures, job descriptions, rankings, and uniform pay ranges for the Medical Examiner's office.

The County Executive, per County Council Resolution number 2001-220, appointed Dr. Lisa Kohler, MD, to the position of Summit County Medical Examiner on April 3, 2001. Dr. Kohler has the distinction of being Ohio's first female Medical Examiner. She also serves as a member of the Summit County Child Fatality Review Board.

**MEDICAL EXAMINER
Preliminary Audit
OBJECTIVES**

AUDIT OBJECTIVES AND METHODOLOGY

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

Our review was conducted in accordance with Government Auditing Standards issued by the Comptroller General of the United States and accordingly included such tests of records and other auditing procedures as we considered necessary under the circumstances. Our procedures include interviewing staff, reviewing procedures and other information and testing internal controls as needed to assess compliance with policies and procedures.

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 written response, can be found in the following sections of this report.

Specific Objectives:

1. To obtain and review the current policies and procedures.
2. To review the internal control structure through employee interviews and observation.
3. To perform a general overview of existing contracts in the department/agency.
4. 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 department/agency.

Testing Procedures:

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. Test procedures for mandatory compliance where applicable.
4. Identify audit issues and make recommendations where appropriate.

OBJECTIVE 2 – REVIEW OF INTERNAL CONTROLS

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

OBJECTIVE 3 – CONTRACT REVIEW

11. Obtain and review the current operating contracts, i.e., vendor contracts, union contracts, and service contracts.
12. Determine that contracts are current, properly executed, and applicable.
13. Test the contracts for departmental performance, where appropriate, noting all exceptions.

OBJECTIVE 4 – REVIEW OF SECURITY

14. Perform a general overview of the physical environment and security of the department/agency being audited.
15. Interview various personnel to determine that confidential information is secure and processed only by appropriate parties.
16. Obtain and review the document retention policy and determine if policies and procedures are currently in place and being followed.
17. Test security issues where appropriate.
18. Analyze current policies and make recommendations.

**MEDICAL EXAMINER
PRELIMINARY AUDIT
DETAILED COMMENTS**

I. Policies & Procedures Review:

The following Policy and Procedures manuals were obtained and reviewed by the Internal Audit Department:

- Investigator's Manual
- Safety Manual
- Summit County Executive Policy & Procedures Manual
- Radiology (x-ray) Usage, Safety and Training Manual
- Forensic Toxicology Laboratory Policies & Procedures

Issue

It was noted that the majority of the manuals were last updated in 2000 and 2001.

Recommendation

All policy & procedures manuals should be updated on a regular basis.

Management Action Plan

All Policy and Procedure manuals will be reviewed, dated and signed off by the appropriate personnel at least every 2 years.

Issue

The Toxicology manual does not address the day to day procedures for working in the Toxicology Department or the standards that should be adhered to in the department. In addition, it does not contain the billing procedures for work performed by the Toxicologist for other counties.

Recommendation

The Toxicology Manual needs to be updated to include operational procedures, laws or standards that govern the department and the procedures for billing Toxicology services.

Management Action Plan

The day to day activities in the toxicology department vary based on the caseload. The current policy and procedure manual describes the method for submission of samples, testing methodologies and quality control and assurance mechanisms that are in place. The toxicologist will draft an addendum to his policy and procedure manual that addresses the daily processes of logging in specimens and tracking workflow.

Mr. Perch has just drafted a billing procedure addressing the outside county workload..

Issue

There are no current policies and procedures for the Histology Department.

Recommendations:

A policies & procedures manual should be developed for Histology outlining the day to day operations and procedures for the department.

Management Action Plan:

A policy and procedure manual is currently being drafted by our histotechnologist. He has contacted a local hospital histology department to review the content and form of their manuals to facilitate the process. This item is needed to allow our office to proceed with obtaining certification through NAME.

II. Internal Control Testing:

Internal control testing and/or observations were performed in the following areas:

- Toxicology
- Histology
- Investigations
- Personnel Files
- Case Files
- Job Descriptions

TOXICOLOGY:

Issue

The Toxicologist is responsible for the receipt and logging of all lab orders into the Medical Examiner's Office. In addition, he is also responsible for performing the lab work and preparing and mailing all lab invoices for additional toxicology services provided to outside counties and other entities. This process does not allow for proper segregation of duties.

Recommendation

It is recommended that someone other than the Toxicologist periodically review the outside service logbook and testing results to ensure complete, correct, and timely billing of all outside services rendered by the Summit County Medical Examiner's Toxicology Department.

Management Action Plan

We will review the current documentation of testing performed and billing and create a method that allows a second person to review the workflow on at least a quarterly basis.

INVESTIGATIONS:

Issue

There is no requirement in the Investigator's Manual as to the frequency with which drugs not held for further investigation should be destroyed, nor is there a requirement stating that drugs should be inventoried again prior to disposition. The Medical Examiner's office currently remits

drugs to be destroyed to the Akron Police Department per court order at the discretion of the office (approximately every six months) and based on the inventory taken at the time of acquisition. As such, drugs may accumulate in an amount that exceeds the secure capacity in the drug cabinet located in the secure area of the Evidence Room. IAD noted, at the time of fieldwork, at least two brown shopping bags and two kitchen-sized trash bags of drugs stored outside of the locked drug cabinet on the floor of the secured area. The bags were placed in this location because the drug cabinet was already at capacity.

Recommendation

IAD recommends that the Medical Examiner's Office establish a policy for reviewing the drugs in the Medical Examiner's possession every four months, at a minimum, to determine which drugs may be destroyed per the Investigator's Manual sections 317 and 513.

Management Action Plan

Drugs will be destroyed every 4 months beginning in June 2004. Expected destruction dates will be in February, June and October. We will adjust our drug policy to indicate that once the investigator has counted the pills and listed them on the inventory sheet, the bottle will be sealed with evidence tape and marked with that investigator's initials and date. This enables us to quickly see if the container has remained intact at the time of disposal. Also, at the time of disposal, random checks will be made to determine if the correct number of pills is in the appropriate container. If there is a situation that results in overflow of the current storage cabinet, a second storage cabinet will be placed in the secured area to permit secure storage of the medications. These changes will be documented and detailed in an addendum to the current investigator's handbook.

Issue

The person responsible for logging the drugs into the Medical Examiner's Office is also the person responsible for maintaining the inventory database and performing the procedures for the destruction of the drugs. There is currently no written policy on this process.

Recommendation

It is recommended that there be a separation of duties between the person initially logging the drugs into the Medical Examiner's Office and the person responsible for the destruction of the drugs. IAD further recommends that drugs be inventoried prior to release to the Akron Police Department and that the inventory is compared with that noted when the drugs were acquired by the Medical Examiner's Office.

Management Action Plan

See the previous management action plan for additional information. The investigator who handled the scene is responsible for documenting the number of pills present during their inventory. That information is then forwarded to the investigator supervisor for entry into the computer database. Random checks of the sealed, inventoried medications will be made prior to destruction in the presence of a second person to ensure the accuracy of this process.

Issue

The issue of autopsy protocol is addressed in the Investigator's Policy and Procedures manual. The current policy does not require the Medical Examiner's personnel to wear protective gear such as masks, gloves, etc. in the autopsy room.

Recommendation

IAD could not find any regulation such as OSHA for the requirement of protective gear in the autopsy room. However, it is recommended that the policies & procedures be strengthened to enforce an internal policy for the protection of the County's employees.

Management Action Plan

In order to obtain NAME accreditation, a policy and procedure manual will be formerly drafted dealing with the autopsy suite. It will contain statements regarding minimal PPE requirements for the completion of certain high exposure risk activities.

PERSONNEL FILES:

Ten out of twenty-two employee files were randomly selected for testing. Based on the fact that the Executives Policies & Procedures do not include a detailed listing of what documentation needs to be included in each employee file, IAD interviewed Human Resources personnel to determine the required documentation. The following observations were noted:

Issues

- Nine out of ten (90%) of the files sampled did not contain annual employee evaluations.
- One out of ten (10%) of the files sampled did not contain an application for employment.
- One out ten (10%) of the files sampled did not contain a W-4. This document is required to initiate withholding of the employee's federal income tax based on the employee's personal requirements.
- None of the files sampled contained an I-9 form. The I-9 is required of all employees engaged by US employers to verify work eligibility. This policy was implemented for the County in 1994.
- Nine out of ten (90%) of the files sampled did not contain the employee's driver's license or social security card.
- None of the files sampled contained a pre-employment drug-screening form. County Council resolution 2002-442 became effective on 8/01/03 and required all employees hired in the County have drug screening prior to an offer of employment. None of the employees selected in IAD's sample were hired after 8/1/03.

Recommendations

IAD recommends a thorough review of all employee files to assure compliance with the Human Resource Department requirements, the collective bargaining agreement with the

AFSCME, AFL-CIO April 1, 2002 to March 31, 2005 and the Federal Form I-9 requirements.

Employee evaluations need to be performed on a regular basis.

Management Action Plan

The administrator will coordinate a review of the personnel files at the HRD and will identify what specific items need to be contained within these files and work with HRD to complete any partial files. Any new personnel will have these documents filed promptly at HRD.

Evaluations were performed on all bargaining unit employees in 2003 and we will continue to attempt to locate these documents and have them filed in the appropriate employee files. Evaluations will be performed on all employees in 2004 during the months of March and April.

DECEDENT CASE FILES:

Approximately 630 autopsies were performed at the Medical Examiner's Office in 2003. IAD randomly selected 20 case files to test regarding case file documentation. Per discussion with Dr. Kohler, specific documentation in case files is not mandated by law. The file contents are dictated by her request for inclusion in the case files. Based on discussion with Dr. Kohler, it was determined that the following is the required documentation:

- Deceased's name
- Assigned case number
- Medical Examiner's Report of Investigation
- Autopsy Protocol
- Certificate of Death
- Valuables/clothing receipt
- Autopsy worksheet
- Fingerprint/footprint
- Autopsy photograph/photo ID

Issue

Based on the above testing, there was 1 incident out of 20 where the file did not contain a photograph of the deceased. All other attributes for documentation were tested without exception.

Recommendations:

There is no required file documentation dictated by law, however, it is recommended that an internal policy or checklist be developed for documentation that should be included in case files. This will ensure consistency in all case files.

Management Action Plan

A checklist for case files will be drafted and will be included in future files.

JOB DESCRIPTIONS:

Issue

Job descriptions for all current employees were reviewed by Internal Audit. Of the 22 job descriptions reviewed, 7 were revised within 4 years. This is 31.82% of the population. The remaining fifteen job descriptions were revised between 14 to 17 years ago. This is 68.18% of the sample.

Recommendations

IAD recommends that job descriptions be updated on a regular basis to ensure that employees are aware of their job duties and responsibilities.

Management Action Plan

This office will work with HRD and HRC to make certain that job descriptions are updated on a more frequent basis to maintain the accuracy of the job descriptions.

Issue

A review of the Job Classification Specification for job title Histologist (*noted with a Date Adopted of 11-4-86*) that was obtained during the audit noted that the qualifications of the Histologist are the “completion of secondary education and completion of an accredited program for histologist, plus certification as a histologist from the American Society of Clinical Pathologists HT (ASCP).” It was noted by IAD that the current Histologist employed by the Medical Examiner’s office does not meet the educational criterion for a Histologist. After further review and research of the U.S. Department of Labor statistics, this employee’s current job duties meets the criterion of a Histology Technician. It was noted by IAD that the employee currently performs the job duties of a Histology Technician and is being compensated in line with a Technician, and not a Histologist, according to the U.S. Department of Labor Statistics.

Recommendations

IAD recommends that the job description for the Histology Technician be updated to properly reflect his current position at the Medical Examiner’s Office.

Management Action Plan

We will work with HRD and HRC to accomplish this change in the job description to include the description of a histotechnologist in accordance with the description provided by IAD.

III. Contract Review:

Six operating contracts were randomly selected for review by IAD. Included in the sample was the contract between the County of Summit and Ohio Council 8 and Local 1229 American Federation of State, County and Municipal Employees, AFL-CIO.

Issues

- IAD noted that the contract with Dr. Artemio Orlino expired December 31, 2003.
- IAD noted that the contract with Dade Behring Inc. expired July 20, 2002. The agreement contains a renewal provision for additional one (1) year periods for up to a total of five (5) years upon written consent; however, no renewal addendum is present with the contract.
- IAD noted that the addendum to the contract with Stericycle Inc. is not signed. Per Vicki Reedy at the County Law Department, she received the PO for this contract on 2/04/04 from the Medical Examiner's Office and Mr. McCarthy will sign the addendum as soon as possible.
- IAD noted that no contracts exist with the three outside consultants for Neuropath, Odontology and Anthropology services performed at the Medical Examiner's Office.

Recommendation

IAD recommends that all operating contracts are kept up-to-date and that contracts are initiated and executed with outside consultants.

Management Action Plan

We will continue to monitor the existing contracts and work with the contractees to assure timely renewal of the contracts.

With regard to the outside consultants, Dr Agamanolis should not require a separate contract since his services are billed for through the laboratory services at Children's Hospital Medical Center of Akron and we do not make separate arrangements with him specifically.

We will work with the legal department to draft appropriate contracts to cover the services of our odontologist and anthropologist.

IV. Security:

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