

**Summit County Executive Office**  
*Medical Examiner*  
**1<sup>st</sup> Audit Follow-up General Report**

**Prepared For:**

**Ilene Shapiro**  
**Audit Committee**

**Approved by Audit Committee**  
**December 15, 2025**



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

*Lisa L. Skapura, Director*  
*Jon Keenan, Assistant Director*  
*Brittney Quinn, Senior Lead Auditor*  
*Amanda Winkelman, Senior Auditor*

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**Auditors:**

Lisa Skapura, Director; Jon Keenan, Assistant Director; Brittney Quinn, Senior Lead Auditor; and Amanda Winkelman, Senior Auditor.

**Objectives and Methodology:**

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

Follow-up audits 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 thirteen (13) issues and the corresponding management action plans noted in the prior audit report which required follow-up action, the Medical Examiner's Office fully implemented eight (8), partially implemented three (3) and did not implemented two (2) management action plans.

Based on the above-noted information, IAD believes the Medical Examiner's Office has made a positive effort towards implementing the management action plans as stated in response to the issues identified in the preliminary audit and no further follow up is needed.

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Listed below is a summary of the issues noted in the audit follow-up report and their status. Each issue number is in reference to the previously-issued audit report:

**MANAGEMENT ACTION PLANS FULLY IMPLEMENTED**

**Issue 1:** Upon discussion with Medical Examiner personnel, IAD noted employees do not acknowledge receiving and reviewing the Medical Examiner’s Policy and Procedure Manuals.

**Corrective Action Taken Prior to End of Fieldwork:** IAD obtained an employee policy and procedure acknowledgment form that will be utilized to document the receipt of the Medical Examiner policy and procedure manuals when the employee sign offs take place.

**Management Action Plan:** A Policy and Procedure Acknowledgement Form was generated and is being used/will be used to document receipt of any policy/procedure updates. These acknowledgement forms will be stored in a folder on ME1 for documentation purposes.

**IAD Follow-up Comments:** *IAD performed detail testing to ensure all current employees had a signed policy and procedure acknowledgement form, no issues were noted.*

**Issue 3:** Upon detail testing of receipts, IAD noted the following:

- Two (2) out of thirty (30), or 7%, instances where receipts were not deposited timely in accordance with policies and procedures.
- Eleven (11) out of thirty (30), or 37%, instances where a proper segregation of duties did not exist when preparing the deposit in accordance with policies and procedures.

**Management Action Plan:** Additional secretarial staffing has been hired to allow for consistent segregation of duties and compliance with timely deposits. Secretarial staff has been made aware of the policies and procedures regarding these deposits and have signed acknowledgement of receipt of those procedures.

**IAD Follow-up Comments:** *Upon detail testing of timely deposits, IAD noted no issues.*

**Issue 4:** Upon review of Medical Examiner policies and procedures, IAD noted insufficient policies and procedures over the accounts receivable collection process (e.g., ageing of accounts receivable process, etc.).

**Corrective Action Taken Prior to End of Fieldwork:** IAD obtained an updated policy and procedure and noted the policy addresses the collection of past due receivables.

**Management Action Plan:** The policy was updated to address collection of past due receivables. Acknowledgement forms have been received and filed.

**IAD Follow-up Comments:** *IAD obtained the Medical Examiner Policy and Procedure Manual and noted the account receivable policy was included. Additionally, upon detail testing of the past due receivables to ensure compliance with policies and procedures, IAD noted no issues.*

**Issue 5:** Upon detail testing of Banner expenditures, IAD noted six (6) out of forty-one (41), or 15%, instances where the invoice was not properly approved for payment (e.g., employee entering the invoice into Banner is the same employee approving the invoice in Banner).

**Corrective Action Taken Prior to End of Fieldwork:** IAD obtained supporting documentation that steps have been taken to add an additional level of departmental approval in the accounting system.

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**Management Action Plan:** Additional secretarial staffing has been hired to allow for consistent segregation of duties. In addition, steps have been taken to add an additional level of departmental approval in Munis.

**IAD Follow-up Comments:** *Upon detail testing of invoice approvals, IAD noted no issues.*

**Issue 6:** Upon detail testing of purchase order requisitions, IAD noted eleven (11) out of eleven (11), or 100%, instances where proper approval was not obtained for a purchase order requisition (e.g., Banner departmental approval was not obtained).

**Corrective Action Taken Prior to End of Fieldwork:** IAD obtained supporting documentation that steps have been taken to add an additional level of departmental approval in the accounting system. In addition, IAD obtained an updated policy and procedure stating purchase order requisitions are to be approved by the Chief Medical Examiner.

**Management Action Plan:** Steps have been taken to add an additional level of departmental approval in Munis. Policy and procedure has been updated to reflect this change and acknowledgement forms have been received and filed.

**IAD Follow-up Comments:** *Upon detail testing of purchase order approvals, IAD noted no issues. Additionally, IAD obtained the policy and procedure manual and noted that departmental approval of purchase orders has been added.*

**Issue 11:** Upon review of policies and procedures and discussion with Medical Examiner personnel, IAD noted insufficient policies regarding the destruction of evidence process (e.g., process of the determination of the evidence listing to be destroyed, process of contacting the prosecutor to determine which cases' evidence can be destroyed, court order signatures required, etc.).

**Management Action Plan:** A policy and procedure will be drafted that addresses the maintenance and timely destruction of evidence. Acknowledgement forms will be signed and filed.

**IAD Follow-up Comments:** *IAD obtained and reviewed the Destruction of Evidence Policy. IAD noted no issues.*

**Issue 12:** Upon detail testing of evidence, IAD noted that gunshot residue (GSR) kits are maintained permanently; however, the GSR kits are not included on the Medical Examiner's records retention schedule (RC-2).

**Management Action Plan:** A request was submitted to update the RC-2 with an appropriate retention and destruction schedule. The draft was received from the Records Manager on March 10, 2023 and approved by our department for the RC-2 update to be added to the agenda for the next Records Commission meeting.

**IAD Follow-up Comments:** *IAD obtained the Medical Examiner's RC-2 and noted the GSR kits were included.*

**Issue 13:** Upon detail testing of case review forms, IAD noted two (2) out of fifteen (15) instances, or 13%, where a case review form was not completed in accordance with the Medical Examiner Quality Assurance Policy.

**Corrective Action Taken Prior to End of Fieldwork:** IAD obtained the two (2) case review forms that were in process and noted they have been completed.

**Management Action Plan:** Dr. Kohler will check for completion of QA/QC reports when applying final signatures to reports prior to the reports being finalized and uploaded.

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**IAD Follow-up Comments:** *Upon detail testing to ensure a case review form was completed by a doctor that did not perform the autopsy, IAD noted no issues.*

**MANAGEMENT ACTION PLANS PARTIALLY IMPLEMENTED**

**Issue 2:** Upon review of policies and procedures and discussion with Medical Examiner personnel, IAD noted outdated policies and procedures within the Toxicology manual that do not reflect current procedures (e.g., utilizing the Forensic Advantage (FA) system to track toxicology processes/reports, etc.).

**Management Action Plan:** The Toxicology Manual has been updated to reflect procedures related to our new Laboratory Information Management System and is now with the Toxicologist for updates that are needed in other areas. Acknowledgement forms will be completed once the update is finalized.

**IAD Follow-up Comments:** *Upon discussion with Medical Examiner personnel, IAD noted the toxicology manual is still in process of being updated since the performance audit. IAD obtained the draft toxicology manual and noted the manual is in the process of being updated to include current procedures (e.g., utilizing the Forensic Advantage (FA) system to track toxicology processes/reports, etc.)*

**Issue 7:** Upon detail testing of purchases, IAD noted thirteen (13) of thirteen (13) instances, or 100%, where IAD could not determine proper segregation of duties over the purchasing and receiving process because the packing slip was not initialed or could not be located. Additionally, upon review of purchasing procedures, IAD noted insufficient procedures regarding the purchasing function.

**Corrective Action Taken Prior to End of Fieldwork:** IAD obtained an updated policy and procedure regarding the Medical Examiner purchasing and receiving function.

**Management Action Plan:** An updated policy and procedure was instituted to properly segregate duties regarding purchasing and receiving. Acknowledgement forms were signed and filed.

**IAD Follow-up Comments:** *Upon detail testing of packing slips, IAD noted the following:*

- *Seven (7) out of nineteen (19), 37%, instances where a proper segregation of duties did not exist between the ordering and receiving of office supplies (e.g., same employee ordering and receiving).*
- *Four (4) out of nineteen (19), or 21%, instances where IAD could not determine if a proper segregation of duties exists because the packing slip was not signed by the receiver.*

*IAD obtained the policy and procedure manual from Medical Examiner personnel and noted that the purchasing and receiving function has been added.*

**Issue 8:** Upon detail testing of employee professional licensures, IAD noted two (2) out of eleven (11), or 18%, instances where an employee has not obtained the required licensure per the employee's job description.

**Corrective Action Taken Prior to End of Fieldwork:** IAD obtained supporting documentation that steps have been taken to remove the required certifications from the two (2) job descriptions.

**Management Action Plan:** On January 3, 2023, a request to update the identified job descriptions was sent to HR to change the required certifications.

**IAD Follow-up Comments:** *A request was sent to the Executive's Office Human Resource Department on January 3, 2023 to update the required certifications from required to preferred. However, upon discussion with personnel and review of job descriptions, IAD noted no changes have been made.*

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**MANAGEMENT ACTION PLANS NOT IMPLEMENTED**

**Issue 9:** Upon detail testing of classified employee performance evaluations, IAD noted seven (7) out of eight (8), or 88%, instances where the annual employee performance evaluation was not completed timely, in accordance with Summit County Codified Ordinance §169.17 and with Summit County Executive’s Office policies and procedures.

**Management Action Plan:** A more concerted effort will be made to complete the annual employee evaluations in a timely fashion.

***IAD Follow-up Comments:** Upon detail testing, IAD noted performance evaluation were not completed for the 2024 period, in accordance with Summit County Codified Ordinance §169.17. Upon discussion with Medical Examiner personnel, IAD noted the Executive’s Office Human Resource Department is no longer utilizing PeopleAdmin to administer performance evaluations and no written evaluations were performed.*

**Issue 10:** Upon discussion with Medical Examiner personnel, IAD noted the Medical Examiner does not screen for naltrexone during a toxicological analysis in accordance with Ohio Revised Code 313.132.

**Management Action Plan:** A request for assistance was sent to OSCA to work toward having the legislation changed to exclude testing for Naltrexone on drug overdose deaths due to a lack of laboratory testing availability.

***IAD Follow-up Comments:** Upon discussion with Medical Examiner personnel, it was noted that the cost associated with naltrexone is in excessive of \$200,000 per year and has no forensic implication regarding death certification. No changes to the Ohio Revised Code or internal procedures were made to include testing for naltrexone.*