

# STATE OF CONNECTICUT

**AUDITORS' REPORT  
OFFICE OF THE CHIEF MEDICAL EXAMINER  
FOR THE FISCAL YEARS ENDED  
JUNE 30, 1998, 1999 AND 2000**

**AUDITORS OF PUBLIC ACCOUNTS  
KEVIN P. JOHNSTON ♦ ROBERT G. JAEKLE**

## Table of Contents

---

<b>INTRODUCTION</b> .....	1
<b>COMMENTS</b> .....	1
Foreword.....	1
Commission on Medicolegal Investigations .....	1
Résumé of Operations .....	2
Irwin H. Lepow Trust Fund.....	3
<b>CONDITION OF RECORDS</b> .....	4
Appointment of Commission Members .....	4
Documentation of Contract Prices for Purchases .....	5
Incurring Obligations in Excess of Budgeted Appropriations .....	5
Assistant Medical Examiners as Personal Service Contractors .....	6
Adherence to Promulgated Payroll Procedures .....	7
Data Processing Security Controls .....	10
Revenue Accountability Reports.....	11
Completeness of Property Control Records .....	11
Utilization of Staff / Statutorily- Assigned Agency for Administrative Purposes .....	12
<b>RECOMMENDATIONS</b> .....	15
<b>CERTIFICATION</b> .....	17
<b>CONCLUSION</b> .....	19

June 29, 2001

**AUDITORS' REPORT  
OFFICE OF THE CHIEF MEDICAL EXAMINER  
FOR THE FISCAL YEARS ENDED JUNE 30, 1998, 1999 AND 2000**

We have made an examination of the financial records of the Office of the Chief Medical Examiner for the fiscal years ended June 30, 1998, 1999 and 2000. This report on that examination consists of the Comments, Recommendations and Certification which follow.

Financial Statement presentation and auditing is performed annually on a Statewide Single Audit basis to include all State agencies. This audit examination has been limited to assessing the Office of the Chief Medical Examiner's compliance with certain provisions of financial related laws, regulations, contracts and grants, and evaluating the internal control structure policies and procedures established to insure such compliance.

**COMMENTS**

**FOREWORD:**

The Office of the Chief Medical Examiner operates under the control and supervision of the Commission on Medicolegal Investigations, in accordance with the provisions of Title 19a, Chapter 368q, of the Connecticut General Statutes. The Office of the Chief Medical Examiner investigates all human deaths of a violent nature, deaths under suspicious circumstances, and certain other types of deaths. The Office is directed by a Chief Medical Examiner who is appointed by the Commission.

Dr. H. Wayne Carver II served as the Chief Medical Examiner during the audited period.

**Commission on Medicolegal Investigations:**

The Commission on Medicolegal Investigations, an independent administrative commission, consists of nine members: two full professors of pathology, two full professors of law, a member of the Connecticut Medical Society, a member of the Connecticut Bar Association, two members of the

## *Auditors of Public Accounts*

---

public selected by the Governor, and the State Commissioner of Public Health. The members are appointed to six-year terms. The terms of four members expire every three years.

As of June 30, 2000, the members were:

S. Evans Downing, M.D., Chair  
Susan Keane Baker  
Francis R. Coughlin, M.D., J.D.  
Robert E. Cone, Ph.D.  
Steven B. Duke, J.D.  
Todd Fernow, J.D.  
Richard A. Lavelly, M.D., J.D.  
Daniel C. Niejadlik, M.D.  
Joxel Garcia, M.D., Commissioner of Public Health, ex-officio

During the audited period, the following also served on the Commission:

Harry S. Gaucher, Jr., J.D.  
Regina M. Hitchery  
W. Raymond James, M.D.  
Steven A. Harriman, Commissioner of Public Health, ex-officio  
Norma Gyle, Acting Commissioner of Public Health, ex-officio

Section 19a-402 of the Connecticut General Statutes provides that the Commission on Medicolegal Investigations shall be within the Department of Public Health for administrative purposes only.

### **RÉSUMÉ OF OPERATIONS:**

General Fund receipts totaled \$598,993, \$641,395 and \$671,130 during the fiscal years ended June 30, 1998, 1999 and 2000, respectively. Nearly all of the receipts consisted of fees for copies of medical and autopsy reports, and fees for cremation certificates.

General Fund receipts during the fiscal years under audit are presented below:

	<u>1997-1998</u>	<u>1998-1999</u>	<u>1999-2000</u>
Cremation certificates	\$578,925	\$622,575	\$651,465
Medical and autopsy reports	16,647	16,548	16,107
Refunds of current year expenditures	1,310	551	861
Other	2,111	1,721	2,697
<b>Total General Fund Receipts</b>	<u><b>\$598,993</b></u>	<u><b>\$641,395</b></u>	<u><b>\$671,130</b></u>

General Fund expenditures during the fiscal years ended June 30, 1998, 1999 and 2000, are

summarized below:

	<u>1997-1998</u>	<u>1998-1999</u>	<u>1999-2000</u>
Personal Services	\$2,595,426	\$2,773,193	\$3,047,049
Contractual Services	1,454,841	1,141,113	1,096,739
Commodities	232,876	261,933	243,204
Equipment	<u>10,500</u>	<u>56,578</u>	<u>189,277</u>
<b>Total General Fund Expenditures</b>	<b><u>\$4,293,643</u></b>	<b><u>\$4,232,817</u></b>	<b><u>\$4,576,269</u></b>

Expenditures for personal services accounted for 64 percent of General Fund expenditures during the audited period. As of June 30, 2000, the Office of the Chief Medical Examiner had 49 full-time and 12 part-time filled positions.

During the audited years, 28 percent of General Fund expenditures were for contractual services. Approximately 66 percent of these contractual expenditures represented fees for medical services from assistant medical examiners. Assistant medical examiners are local doctors who assist the Office of Chief Medical Examiner by performing examinations in the community. They are paid an established fee of \$75 per case, plus incidental expenses. As of June 30, 2000, the Office maintained a list of approximately 75 authorized assistant medical examiners.

Commodities accounted for five percent of General Fund expenditures during the audited period. The majority of these expenditures were for medical, office and data-processing supplies.

The Agency also purchased various laboratory equipment, office equipment and electronic data processing equipment from the Capital Equipment Purchase Fund in the amounts of \$114,520, \$126,639, and \$164,418 during the fiscal years ended June 30, 1998, 1999, and 2000, respectively.

#### **Irwin H. Lepow Trust Fund:**

The Irwin H. Lepow Trust Fund was originally established as a non-expendable trust fund to provide investment income to be used for educational purposes by the Office of the Chief Medical Examiner. In September of 1998, the donor modified the terms under which the Fund could be utilized. Currently, the Fund is an expendable trust from which both interest and principal can be used for purposes deemed to be to the best advantage of the Chief Medical Examiner's Office.

Donations to the trust fund totaled \$500, \$1,110 and \$510 during the fiscal years ended June 30, 1998, 1999 and 2000, respectively; while interest income amounted to \$1,631, \$1,697 and \$1,817, for those years. Expenditures totaled \$80, \$190 and \$1,163, during the respective fiscal years.

As of June 30, 2000, the Trust Fund balance was \$34,142.

## CONDITION OF RECORDS

Our examination of the records of the Office of the Chief Medical Examiner disclosed certain areas requiring attention, which are detailed in this section of the report.

### **Appointment of Commission Members:**

- Criteria:* Section 19a-401, subsection (a), of the General Statutes provides that members appointed to the Commission on Medicolegal Investigations are allowed to serve for a period of six years and until their successors are appointed. Said Section specifies that appointments be made in part from lists of candidates recommended by committees comprised of various professionals in the fields of medicine and law. Board members are to be reappointed under the same conditions as the initial appointments.
- Condition:* We noted that three members of the Commission had not been officially reappointed upon expiration of their terms, yet continue to serve on the Commission. Two of these members apparently have not been formally reappointed or replaced since their last official appointment in 1979. The third member had not been reappointed or replaced since the 1998 expiration of his term.
- Effect:* The lack of timely reappointment or replacement of Board members places into question the anticipated tenure of those members that continue to serve beyond their terms. The inordinate lengths of time since the expiration of the members' terms suggests that the members have essentially been "reappointed" without regard to the conditions of the initial appointments.
- Cause:* It appears that the Governor's Office has not been addressing the reappointment/replacement of Commission members in a timely manner or in accordance with the statutory provisions.
- Recommendation:* The Commission should consult with the Governor's Office when the need for the reappointment/replacement of Commission members exists, helping to ensure that the process is carried out expeditiously and in accordance with statutory requirements. (See Recommendation 1.)
- Agency Response:* "By administrative law, Commissioners whose terms have expired continue to serve until replaced. This has effectively prevented vacancies due to lack of reappointment. When true vacancies do occur because of retirement or resignation, the Commission has made it a practice of contacting the Governor's Office to prompt replacement appointments. While this process has not been rapid, it

has been effective. It should be noted that the Commission has not been put in a position of being unable to conduct official business due to lack of quorum during the audit period (or for the previous decade).”

**Documentation of Contract Prices for Purchases:**

- Criteria:* Proper internal controls dictate that when a State contract award is utilized to procure goods/services, the Agency should ensure that the terms provided by the vendor adhere to contract terms. Evidence of adherence to contract terms should be retained for audit purposes.
- Condition:* We were informed that the Agency does not routinely compare vendor invoices to the actual contract award and applicable price books. We also noted that some contract awards and applicable price books are not retained by the Office as evidential support.
- Effect:* The failure to verify the vendors’ terms to applicable contract awards increases the risk of the Office incurring costs beyond those that are contracted for.
- Cause:* The Agency believes that since the vendors are made aware that they are doing business with the State, they will automatically provide State contract terms as part of their quotation. Therefore, verification is not necessary.
- Recommendation:* The Office should improve internal control over the procurement process by establishing procedures to provide for the verification of vendor quotations to applicable State contract awards. Documentation or excerpts thereof should be retained as evidential support for purchases made. (See Recommendation 2.)
- Agency Response:* “To place this into perspective, purchases made in this category comprise less than 5% of the entire agency budget. Nevertheless, the agency will take steps to improve internal control as outlined in the recommendation.”

**Incurring Obligations in Excess of Budgeted Appropriations:**

- Criteria:* Section 4-98 of the General Statutes provides that no budgeted agency may incur an obligation unless an appropriate commitment is in place to cover such costs.
- Condition:* For the fiscal years ended June 30, 1998, 1999, and 2000, unpaid obligations exceeded the available Other Expenses appropriation by

approximately \$98,920, \$104,670, and \$173,830, respectively. In accordance with Section 2-90 of the General Statutes, this matter was reported to the Governor and other State officials in a letter dated June 22, 2001.

*Effect:* Obligations are being incurred without an available commitment/appropriation, violating the provisions of Section 4-98. Such obligations consistently end up being paid out of the subsequent fiscal year's budget.

*Cause:* This condition was due in part to the failure of some assistant medical examiners to submit their payment requests in a timely manner. At the same time, the Office of the Chief Medical Examiner did not have a process in place to track assignments to the assistant medical examiners. This prevented the timely and reasonable estimation of amounts that would be payable.

*Recommendation:* The Office of the Chief Medical Examiner should institute procedures to track obligations in order to properly commit funds. (See Recommendation 3.)

*Agency Response:* "Coincident with the audit, the Office has updated its protocols now that the lay investigator system is initially operational. These initiatives had been independently developed to address issues cited in the report and has also resulted in most Assistant Medical Examiners catching-up on reports/billings. Further, funding requirements are being addressed with the Office of Policy and Management and the Office of Fiscal Analysis. The agency will continue to work on internal processes to better refine estimating payables."

#### **Assistant Medical Examiners as Personal Service Contractors:**

*Criteria:* Section 4-213 of the General Statutes provides that no State agency may hire a personal service contractor, as defined in Section 4-212 of the General Statutes, without executing a personal service agreement.

*Condition:* Formal contracts are not executed between the assistant medical examiners and the Office. The terms under which these assistants operate are distributed without obtaining signatures indicating that the terms were received or agreed to. It appears that the professional services provided by assistant medical examiners qualify them as personal service contractors. In accordance with Section 2-90 of the General Statutes, this matter was reported to the Governor and other State officials in a letter dated June 22, 2001.

*Effect:* This condition results in a lack of conformance with Section 4-213 of the General Statutes. In addition, the terms under which the assistant medical examiners operate are not incorporated into a contract, increasing the risk that a misunderstanding could occur.

*Cause:* It appears that the Office was unaware of the statutory requirements pertaining to personal service contractors, and did not perceive a need to incorporate the duties and terms of hire into a contract.

*Recommendation:* The Office should comply with the personal service agreement requirements of Section 4-213 of the General Statutes with regard to the engagement of assistant medical examiners, incorporating the duties into the agreements. (See Recommendation 4.)

*Agency Response:* “Past audits have made similar mentions, suggestions, and/or recommendations. Financial and administrative overhead have made implementation impracticable in the past. Understanding that complying with this recommendation will have a significant administrative and financial impact, the agency will again review the system and will formulate a course of action in light of this recommendation.”

*Auditors’ Concluding Comment:* Compliance with State laws is not optional based on an agency’s perception of practicality. The achievement of the legislative intent should outweigh any immediate burden the Office feels it will incur implementing the necessary procedures.

**Adherence to Promulgated Payroll Procedures:**

*Criteria:* Department of Administrative Services’ General Letter 27, dated July 1990, outlines the requirements for State employees to participate in educational leave. Among the requirements are an evaluation of whether the courses are available outside of normal working hours, whether work schedule changes can be made to accommodate the courses, and a determination as to whether the training will increase the proficiency of the employee in their position. Employees are responsible for the cost of books and fees under terms of the Letter.

The Handbook for Appointed Officials published by the Department of Administrative Services (DAS) prescribes that appointed officials should not receive compensatory time. In addition, said handbook states that the vacation accrual rate for appointed officials is established at 1 1/4 days per month, with an extra vacation day credited on January 1<sup>st</sup> for every year of service after ten years but limited to a total of five days.

In accordance with Section 19a-404 of the General Statutes, the Commission on Medicolegal Investigations is authorized to set the term and salary of the Chief Medical Examiner.

Under the DAS Management Personnel Policy 80-1, an agency head may grant extra time off for extra time worked by managers when it conforms to stated criteria, one of which is that the extra time worked must be authorized in advance. Typically, this implies that the extra time is associated with specific tasks.

Under the contract between the State of Connecticut and the Professional Health Care Employees Bargaining Unit (P-1), the bargaining unit's employees must use compensatory time within six months from the date it was earned.

The Manager's Guide published by DAS indicates that managers must work at least 40 hours in a workweek.

*Condition:*

In June 1999, the Auditors of Public Accounts investigated a whistleblower complaint pertaining to the improper use of State work time to attend educational courses. That review found questionable practices, including the approval of over 400 hours of work time to attend Associates Degree courses in a General Studies program that did not clearly enhance the professional capacity of the employee. Evidence did not exist to indicate that the Agency considered the availability of courses outside working hours. In addition, the employee was reimbursed for related books and fees amounting to over \$800.

We noted that the Chief Medical Examiner and Deputy Chief Medical Examiner, appointed officials of the Agency, routinely receive compensatory time. The Agency's Administrator submits an annual request for a budgeted number of compensatory-time hours for unspecified projects. Compensatory time earned by employees covered by the Professional Health Care Employees Bargaining Unit (P-1) was not automatically expiring as provided by the contract.

Despite the provisions of the Handbook for Appointed Officials, the terms of an agreement between the Commission on Medicolegal Investigations and the Chief Medical Examiner provided for a higher vacation accrual rate of 1 2/3 days per month, without the crediting of additional days. The Deputy Chief Medical Examiner received the same benefit, without a written agreement. In addition, the Deputy was awarded the corresponding number of extra vacation days each January 1<sup>st</sup>. During the audited period, the Deputy was credited with 15 vacation days that he did not appear to be entitled to.

We noted that one associate medical examiner was found to be working less than 40 hours in certain weeks without charging accrued leave time. While the number of working hours in those payperiods amounted to 80, this practice appears to conflict with established policy.

*Effect:* Established policies regarding the use of educational leave were not adhered to. As a result, resources were expended without documentation of a benefit accruing to the Agency. State policies relating to the administration of compensatory time were not being adhered to, resulting in Agency staff receiving compensatory time to which they may not be entitled. State policies relating to vacation accrual benefits were not being adhered to, resulting in incorrect accrual rates and the awarding of benefits beyond those to which the employees were eligible.

*Cause:* Educational leave policies were not adhered to because officials were unaware of their existence. The Chief Medical Examiner was receiving vacation accruals based on the employment agreement with the Commission, despite the fact that Section 19a-404 only authorizes the Commission to establish a salary level, rather than other benefits. The inconsistencies regarding benefits of the Deputy Chief Medical Examiner, as well as permitting an Associate Medical Examiner to work less than a full week without utilizing accrued time, appear to be longstanding practices. Some promulgated policies are difficult to comply with because they do not lend themselves to an agency that requires 24-hour coverage.

The Agency believed that the form of prior authorization granted to the Agency's Administrator for a compensatory time budget was sufficient.

The wrong compensatory time codes were apparently entered because of inadequate experience with the system and a lack of supervisory oversight.

*Recommendation:* The Office of the Chief Medical Examiner should comply with the relevant payroll policies promulgated by the Department of Administrative Services or contained in collective bargaining contracts. Specific exemptions should be sought for those cases in which the Agency feels that the necessary 24-hour operation prevents compliance. (See Recommendation 5.)

*Agency Response:* "This section of the audit report is extensive and requires a biphasic response. First, with respect to the appropriateness of the educational career pursued by an employee as cited under the section

“conditions”, it was the agency head’s belief at the time, and still is, that the educational course pursued and completed was both appropriate and meaningful and ultimately of value to the agency. Second, a complicated series of technical recommendations have been made. The agency is in the process of investigating and will make judgments adhering as closely as possible to the recommendations.”

*Auditors’ Concluding*

*Comment:*

The pursuit of an Associates Degree in General Studies, for the most part, does little to increase the job proficiency of an experienced manager, although certain courses may be relevant to the duties of the position.

**Data Processing Security Controls:**

*Criteria:*

Typical data processing internal controls dictate that procedures should provide for critical data to be regularly backed up and stored off-site in approved facilities. In addition, a disaster recovery plan addressing critical systems should also be in place.

*Condition:*

The database is regularly backed-up and the data tapes are stored at the home of a part-time employee. However, this arrangement is not contractual, and an assessment of the storage facility has not been performed as to security and other environmental concerns.

The Office does not have a current disaster recovery plan in place. However, it does have a Y2K “Expedited Business Contingency Plan” dated July 27, 1999 which provides some of the information that would normally be found in a comprehensive Disaster Recovery Plan.

*Effect:*

Backups of critical data are stored without assurance that the necessary physical safeguards are in place. In the event of a disaster, the Office does not have a plan to follow to minimize interference with its functions.

*Cause:*

The Office has limited data processing personnel resources, and security had not been given sufficient priority.

*Recommendation:*

The Office of the Chief Medical Examiner should consider steps to improve security of its data processing system, including storing system backups at secure facilities, and the creation of a disaster recovery plan. (See Recommendation 6.)

*Agency Response:*

“The agency agrees with the recommendation and will work to

implement.”

**Revenue Accountability Reports:**

- Criteria:* The State Comptroller’s State Accounting Manual requires the periodic preparation, where feasible, of accountability reports to compare the moneys that were actually recorded from primary revenue sources with the moneys that should have been accounted for.
- Condition:* The Office does not prepare periodic accountability reports for cremation certificate revenue, which is its largest revenue source.
- Effect:* There is reduced assurance that amounts recorded accurately represent amounts that should have been collected.
- Cause:* The Agency did not consider an independent reconciliation between the amount of revenue from cremation certificates and the number of cremation cases recorded in the database. This was due, in part, to the inability of the previous database to produce necessary reports. However, the Agency has implemented an enhanced system that should provide the necessary statistics.
- Recommendation:* The Office of the Chief Medical Examiner should strengthen controls over cremation certificate receipts by the periodic preparation of accountability reports. (See Recommendation 7.)
- Agency Response:* “As is noted in the “cause” section of this report “the agency has implemented an enhanced system that should provide necessary statistics”. Other anticipated long-term changes in the manner of doing business should enhance the effect.”

**Completeness of Property Control Records:**

- Criteria:* Section 4-36 of the General Statutes requires agencies to keep detailed inventory records in the form prescribed by the State Comptroller.
- Condition:* During the audited period, the Office recorded deletions from inventory records totaling \$370,000. The Agency was unable to provide adequate supporting documentation for these deletions. While many of the deletions were attributable to the write-off of items valued at less than \$1,000, the Agency was unable to fully account for these amounts. The relatively small value of the Agency’s inventory should facilitate accountability for transactions.

- Effect:* Support for transaction details on the Comptroller's Annual Property Reports was inadequate, increasing the risk that errors or losses may not be detected in a timely fashion.
- Cause:* A lack of administrative control contributed to this condition.
- Recommendation:* The Office of the Chief Medical Examiner should improve the accountability over inventory deletions. (See Recommendation 8.)
- Agency Response:* "The agency has been attempting for several years to install a perpetual inventory system, without success because existing technology is cost prohibitive and incompatible with agency operations. The basic in-house system has been problematic primarily due to staff turnovers during the audit period. The agency intends to continue efforts to meet the spirit and intent of the recommendation."

**Utilization of Staff / Statutorily-Assigned Agency for Administrative Purposes:**

- Criteria:* Section 19a-402 of the General Statutes provides that the Commission on Medicolegal Investigations established under Section 19a-401 shall be within the Department of Public Health for administrative purposes only. Section 4-38f of the General Statutes indicates that the Department to which an agency is assigned for administrative purposes only shall provide record keeping, reporting, and related administrative and clerical functions for the agency to the extent deemed necessary. In accordance with Section 19a-403(a) of the General Statutes, the Office of the Chief Medical Examiner is to be under the control and supervision of the Commission.
- Under Section 5-206 of the General Statutes, the DAS Commissioner establishes position classifications, including statements of duties and responsibilities exercised by those employees. In accordance with Section 4-70e of the General Statutes, the executive financial officer of the Office of Policy and Management (OPM) is charged with responsibility for the review of agencies' financial staffing needs.
- Condition:* The Department of Public Health has not been utilized for administrative purposes as provided for in the Statutes. Some of the aforementioned findings would likely be alleviated if the statutory mandate was implemented. Due to its relative size, the Department of Public Health appears to have more comprehensive administrative and technical resources available to it.

In September 2000, OPM issued a report on a review of the operations of the Chief Medical Examiner's office. That report recommended changes to the Office's structure, including realignment of support services functions between the pathology and administrative functions. There is no indication that OPM studied the feasibility of implementing the provisions of Section 4-38f during that review.

We noted that the employee in the position of Fiscal Administrative Manager 2 does not necessarily have the scope of responsibilities identified in the description of the position established by DAS. Taking the action recommended by OPM would further reduce the responsibilities of the position. We also noted that one part-time Fiscal Administrative Assistant position is being utilized full-time.

*Effect:* Efficiencies that may be attainable by utilizing the resources of the Department of Public Health are not being realized. Among these could be significant savings in personnel costs and enhanced internal controls, especially with regard to the payroll and personnel functions. At the same time, areas of concern discussed above may be more readily addressed.

*Cause:* We were unable to determine a cause for this condition.

*Recommendation:* The Commission, in conjunction with the Office of Policy and Management, should formally evaluate the benefits of using the Department of Public Health as an administrative agency as specified in Section 4-38f, subsection (b) and Section 19a-402 of the General Statutes. (See Recommendation 9.)

*Agency Response:* "When setting up the Office of the Chief Medical Examiner and the Commission on Medicolegal Investigations, it was the intention of the Legislature and continues to be the firmly held philosophic belief of the agency, that the agency should be as independent as possible in all ways in order to insure the neutrality and lack of undue influence on the professional opinions which are the agency's sole work product. It has been the belief of the current Chief Medical Examiner (who has been either Chief or Deputy Chief for the past 18 years) that the current degree of administrative relationship with the APO agency is appropriate and this has been further supported by mutual consciences with both the Commission on Medicolegal Investigations and all of the five incumbents in the position of the Commissioner of Public Health during that time period. While, as the audit points out, this leads to inefficiencies or the perception of inefficiencies, it is the opinion of the agency head that given the importance of the integrity of this agency's work product, the expense is entirely justified. It is our understanding that this paradigm is operative in other APO

relationships where the professional independence of the daughter agency is paramount.”

*Auditors’ Concluding  
Comment:*

While we recognize the need for independence of the Office of the Chief Medical Examiner, there is little to suggest that broadening the administrative relationship between the agencies will impair that independence. The Office of Policy and Management should be consulted as provided by Section 4-70e.

## RECOMMENDATIONS

### *Prior Audit Recommendations:*

There were no audit recommendations as a result of our prior audit examination.

### *Current Audit Recommendations:*

- 1. The Commission should consult with the Governor's Office when the need for the reappointment/replacement of Commission members exists, helping to ensure that the process is carried out expeditiously and in accordance with statutory requirements.**

Comment:

We noted that three Commission members have not been reappointed by the Governor's Office upon expiration of their terms. Two of these members have apparently not been formally reappointed since 1979.

- 2. The Office should improve internal control over the procurement process by establishing procedures to provide for the verification of vendor quotations to applicable State contract awards. Documentation or excerpts thereof should be retained as evidential support for purchases made.**

Comment:

We were informed that price quotations from State contracted vendors are not verified to State contract award and applicable price books for accuracy. We also noted that some contract awards and applicable price books or excerpts thereof are not retained as evidential support.

- 3. The Office of the Chief Medical Examiner should institute procedures to track obligations in order to properly commit funds.**

Comment:

For each of the fiscal years under review, the appropriations for Other Expenses were exceeded by amounts between \$98,000 and \$173,000.

- 4. The Office should comply with the personal service agreement requirements of Section 4-213 of the General Statutes with regard to the engagement of assistant medical examiners, incorporating the duties into the agreements.**

Comment:

Assistant medical examiners appear to meet the definition of personal service contractors, yet personal service agreements were not utilized.

5. **The Office of the Chief Medical Examiner should comply with the relevant payroll policies promulgated by the Department of Administrative Services or contained in collective bargaining contracts. Specific exemptions should be sought for those cases in which the Agency feels that the necessary 24-hour operation prevents compliance.**

Comment:

We noted the failure of the Agency to adhere to published policies regarding educational leave, compensatory time, and vacation accruals.

6. **The Office of the Chief Medical Examiner should consider steps to improve security of its data processing system, including storing system backups at secure facilities, and the creation of a disaster recovery plan.**

Comment:

We noted a lack of general controls regarding the Office's system network.

7. **The Office of the Chief Medical Examiner should strengthen controls over cremation certificate receipts by the periodic preparation of accountability reports.**

Comment:

We noted a lack of revenue accountability for the issuance of cremation certificates.

8. **The Office of the Chief Medical Examiner should improve accountability over inventory deletions.**

Comment:

Deletions from the inventory records were not fully supported by adequate documentation.

9. **The Commission, in conjunction with the Office of Policy and Management, should formally evaluate the benefits of using the Department of Public Health as an administrative agency as specified in Section 19a-402 of the General Statutes.**

Comment:

Operating efficiencies seem possible if the statutory provisions were implemented.

## **INDEPENDENT AUDITORS' CERTIFICATION**

As required by Section 2-90 of the General Statutes we have audited the books and accounts of the Office of the Chief Medical Examiner for the fiscal years ended June 30, 1998, 1999 and 2000. This audit was primarily limited to performing tests of the Agency's compliance with certain provisions of laws, regulations, contracts and grants, and to understanding and evaluating the effectiveness of the Agency's internal control policies and procedures for ensuring that (1) the provisions of certain laws, regulations, contracts and grants applicable to the Agency are complied with, (2) the financial transactions of the Agency are properly recorded, processed, summarized and reported on consistent with management's authorization, and (3) the assets of the Agency are safeguarded against loss or unauthorized use. The financial statement audits of the Office of the Chief Medical Examiner for the fiscal years ended June 30, 1998, 1999 and 2000, are included as a part of our Statewide Single Audits of the State of Connecticut for those fiscal years.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial-related audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Office of the Chief Medical Examiner complied in all material or significant respects with the provisions of certain laws, regulations, contracts and grants and to obtain a sufficient understanding of the internal control to plan the audit and determine the nature, timing and extent of tests to be performed during the conduct of the audit.

### **Compliance:**

Compliance with the requirements of laws, regulations, contracts, and grants applicable to the Office of the Chief Medical Examiner is the responsibility of the Office of the Chief Medical Examiner's management.

As part of obtaining reasonable assurance about whether the Agency complied with laws, regulations, contracts, and grants, noncompliance with which could result in significant unauthorized, illegal, irregular or unsafe transactions or could have a direct and material effect on the results of the Agency's financial operations for the fiscal years ended June 30, 1998, 1999 and 2000, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with these provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial or less than significant instances of noncompliance, which are described in the accompanying "Condition of Records" and "Recommendations" sections of this report.

### **Internal Control over Financial Operations, Safeguarding of Assets and Compliance:**

The management of the Office of the Chief Medical Examiner is responsible for establishing and maintaining effective internal control over its financial operations, safeguarding of assets, and compliance with the requirements of laws, regulations, contracts, and grants applicable to the Agency. In planning and performing our audit, we considered the Agency's internal control over its

financial operations, safeguarding of assets, and compliance with requirements that could have a material or significant effect on the Agency's financial operations in order to determine our auditing procedures for the purpose of evaluating the Office of the Chief Medical Examiner's financial operations, safeguarding of assets, and compliance with certain provisions of laws, regulations, contracts and grants, and not to provide assurance on the internal control over those control objectives.

Our consideration of the internal control over the Agency's financial operations and over compliance would not necessarily disclose all matters in the internal control that might be material or significant weaknesses. A material or significant weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with certain provisions of laws, regulations, contracts, and grants or failure to safeguard assets that would be material in relation to the Agency's financial operations or noncompliance which could result in significant unauthorized, illegal, irregular or unsafe transactions to the Agency being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control that we consider to be material or significant weaknesses.

However, we noted certain matters involving the internal control over the Agency's financial operations, safeguarding of assets, and/or compliance, which are described in the accompanying "Condition of Records" and "Recommendations" sections of this report.

This report is intended for the information of the Governor, the State Comptroller, the Appropriations Committee of the General Assembly and the Legislative Committee on Program Review and Investigations. However, this report is a matter of public record and its distribution is not limited.

**CONCLUSION**

In conclusion, we wish to express our appreciation for the courtesies extended to our representatives by the personnel of the Office of the Chief Medical Examiner during the course of our audit.

Kenneth Post  
Principal Auditor

Approved:

Kevin P. Johnston  
Auditor of Public Accounts

Robert G. Jaekle  
Auditor of Public Accounts