

STATE OF CONNECTICUT



*AUDITORS' REPORT
OFFICE OF THE CHIEF MEDICAL EXAMINER
FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2008*

AUDITORS OF PUBLIC ACCOUNTS
KEVIN P. JOHNSTON ❖ ROBERT G. JAEKLE

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October 1, 2009

**AUDITORS' REPORT
OFFICE OF THE CHIEF MEDICAL EXAMINER
FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2008**

We have made an examination of the financial records of the Office of the Chief Medical Examiner (Office) for the fiscal years ended June 30, 2007 and 2008. This report on the 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's compliance with certain provisions of financial related laws, regulations, contracts and grants, and evaluating the internal control structure policies and procedures established to ensure 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 public selected by the Governor, and the State Commissioner of Public Health. The members are

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appointed to six-year terms. The terms of four members expire every three years.

As of June 30, 2008, the members were:

Todd D. Fernow, J.D., Chairman
Susan Keane Baker, M.H.A.
Robert E. Cone, Ph.D.
Steven B. Duke, J.D.
Richard A. Lavelly, M.D., J.D.
Celia Pinzi
John Sinard, M.D.
J. Robert Galvin, M.D., Commissioner of Public Health, ex-officio

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

S. Evans Downing, M.D.
Daniel C. Niejadlik, M.D.

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

RÉSUMÉ OF OPERATIONS:

General Fund:

General Fund receipts totaled \$771,538, \$1,092,763 and \$1,163,136 for the fiscal years ended June 30, 2006, 2007 and 2008, respectively. The majority of the receipts consisted of fees for cremation certificates.

General Fund receipts for the fiscal years ended June 30, 2006, 2007 and 2008, is presented below for comparative purposes:

	<u>Fiscal Years</u>		
	<u>2005-2006</u>	<u>2006-2007</u>	<u>2007-2008</u>
Cremation certificates	\$740,111	\$1,067,200	\$1,135,800
Medical and autopsy reports	24,939	17,085	19,593
Refunds of Current Year Expenditures	0	0	1,791
Other	6,488	8,478	5,952
Total General Fund Receipts	<u>\$771,538</u>	<u>\$1,092,763</u>	<u>\$1,163,136</u>

A comparative summary of General Fund expenditures for the fiscal years ended June 30, 2006, 2007 and 2008, is presented below:

	<u>Fiscal Years</u>		
	<u>2005-2006</u>	<u>2006-2007</u>	<u>2007-2008</u>
Personal Services	\$4,178,606	\$4,576,389	\$4,600,685
Contractual Services	904,801	853,473	787,968
Commodities	251,401	385,155	440,068
Equipment	720	10,310	4,937
Total General Fund Expenditures	<u>\$5,335,528</u>	<u>\$5,825,327</u>	<u>\$5,833,658</u>

Personal services expenditures accounted for 78 percent of total General Fund expenditures for the fiscal years ended June 30, 2007 and 2008. As of June 30, 2008, the Office had 57 full-time and 11 part-time filled positions.

Contractual services decreased by seven percent from the 2006-2007 fiscal year to the 2007-2008 fiscal year. This was due, in part, to a decrease in the number of Assistant Medical Examiners on contract during the audited period. The addition of six newly hired in-house Investigators contributed to the decrease in the costs associated with the Assistant Medical Examiners.

Special Revenue Fund – Capital Equipment Purchase Fund:

Equipment purchases from the Capital Equipment Purchase Fund totaled \$122,972, \$62,639 and \$41,349, during the 2005-2006, 2006-2007 and 2007-2008 fiscal years, respectively. The majority of these expenditures were for the purchase of medical and office capital equipment.

Special Revenue Fund – Federal and Other Restricted Accounts:

The Office was awarded the Paul Coverdell National Forensic Science Improvement Grant. Receipts from this Grant, as recorded by the State Comptroller, totaled \$56,530 and \$0 for the fiscal years ended June 30, 2007 and 2008, respectively. Expenditures for the same period totaled \$66,790 and \$35,740, respectively. The majority of these expenditures were for the purchase of medical capital equipment and software maintenance.

Irwin H. Lepow Trust Fund:

The Irwin H. Lepow Trust Fund was established as a non-expendable trust fund in 1988 to honor the memory of Dr. Irwin H. Lepow, the first Chairperson of the State’s Commission on Medicolegal Investigations. It was originally intended that the investment income was to be used for educational purposes “...such as, but not limited to library acquisitions, periodicals, teaching aids or special seminar programs.” In 1998, the fund was modified to an expendable trust fund, meaning that the contributed capital as well as the earned interest may be used for the originally stated purposes.

Donations to the Fund totaled \$2,158 in fiscal year 2006-2007 and \$900 was received in fiscal year 2007-2008. Interest earned by the trust fund totaled \$1,609 and \$1,294 during the respective fiscal years. Expenditures from the trust fund were \$1,420 in fiscal year 2006-2007 and \$1,287 in fiscal year 2007-2008. The fund balance as of June 30, 2008, was \$32,229.

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.

It should be noted that statutory provisions make allowances for members to continue serving beyond the expiration of their terms in order to permit the Commission to operate.

Condition: At the conclusion of our field work in June, 2009, we noted that three members of the Commission had not been officially reappointed upon expiration of their terms, yet continued to serve on the Commission. In two of these three instances, the Commission members have not been formally reappointed or replaced since their last official appointments in 1979 and 1993, respectively.

Effect: The lack of timely reappointment of Board members places into question the anticipated tenure of those members that continue to serve beyond their terms. The length 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 of Commission members in a timely manner or in accordance with the statutory provisions.

Recommendation: The Commission should continue to consult with the Governor's Office regarding the expiration of Commission members' terms, helping to ensure that the appointment process is carried out expeditiously and in accordance with statutory requirements. (See Recommendation 1.)

Agency Response: "The agency acknowledges that timely reappointment or replacement of Board members is essential and should be carried out expeditiously in accordance with statutory requirements. The agency has discussed this with the Chairman of the Commission during commission meetings and this individual has also relayed the requirements to the Governor's Office.

Ultimately, it is the Governor's responsibility to appoint the members to their respective posts."

Equipment Inventory and Reporting:

Criteria: Section 4-36 of the Connecticut General Statutes provides that each State agency shall establish and keep inventory records in the form prescribed by the State Comptroller. In addition, the State of Connecticut's Property Control Manual establishes the standards for maintaining an inventory system and sets reporting requirements.

Conditions: Our current audit examination of the Office's property control system disclosed the following:

- Certain amounts on the annual Fixed Assets/Property Inventory Report (CO-59) either contained errors or could not be readily traced to supporting documentation.
- From a sample of 11 equipment items selected from the inventory records, we noted one instance where a disposed equipment item was not removed from the inventory report. Further review disclosed an additional six equipment items with the same condition.

Effect: The Office's property control records are not in compliance with established policies and procedures. The conditions described above weaken internal control over equipment and increases the likelihood that the loss of equipment may occur and not be detected by management in a timely manner.

Cause: Established internal control policies were not being followed.

Recommendation: The Office of the Chief Medical Examiner should comply with the State of Connecticut's Property Control Manual and improve control over equipment inventory and reporting. (See Recommendation 2.)

Agency Response: "The agency acknowledges that there were certain amounts recorded on the CO-59 which could not be traced back to supporting documentation (land/building costs) and has made attempts to rectify this problem by requesting information from various state agencies. Once the information is obtained, the corresponding CO-59 will be adjusted. The agency has also acknowledged that of the eleven items sampled, only six laptops were authorized by Department of Administrative Services (DAS)/State Surplus to be donated to a non profit organization and they were donated as of January, 2009. However, it failed to remove them from Core-CT until April 2009, still within the same fiscal year. It will comply with the auditor's recommendation that all donated and/or surplused items be removed from Core-CT, once they are physically removed from the agency."

Procurement:

Criteria: Sound internal control procedures require the monitoring of vendors who offer prompt payment discounts to ensure that all eligible discounts are utilized.

Condition: Our sample for procurement testing consisted of 25 expenditures for the audited period. Our testing disclosed two instances, related to one vendor, where the Office did not take advantage of a billing discount, which provided for a two percent discount for remitting payment within 15 days of the invoice date. In these instances, the Office was not able to take advantage of a \$480 discount. The cumulative effect of not taking the billing discount on all invoices submitted by this vendor during the audited period was \$2,634 in discounts that were not realized.

Effect: The Office did not realize all potential cost savings.

Cause: It appears that the payment terms were not updated in Core-CT related to this vendor and the Office did not make the needed adjustments to reflect the proper payment terms.

Recommendation: The Office of the Chief Medical Examiner should improve purchasing procedures to ensure that all contract terms, including available discount provisions, are current in Core-CT. (See Recommendation 3.)

Agency Response: “The agency acknowledges that the discount terms were overlooked in error, and therefore not incorporated into Core-CT, to ensure that they were applied when the invoices were processed. As a result of a statewide issue with discounts, now all contract terms are entered into Core-CT by DAS and the information is automatically transferred to the Accounts Payable Module. The agency will flag all vendors who have discount terms incorporated in their contracts to ensure that all discount provisions are taken.”

Digest of Administrative Reports:

Criteria: The Department of Administrative Services needs to obtain accurate data from specific agencies when compiling data for the Digest of Administrative Reports to the Governor.

Condition: We noted three instances where the Office incorrectly reported statistics in the Digest of Administrative Reports to the Governor for the 2007 and 2008 fiscal years. In the 2007 fiscal year the Office reported jurisdiction over 13,062 cases, while supporting documentation totaled 12,784 cases, a difference of 278 or two percent. In the 2008 fiscal year the Office reported jurisdiction over 14,932 cases, while supporting documentation totaled

13,179 cases, a difference of 1,753 or 12 percent. In addition, the Office reported 1,789 medicolegal autopsies/examinations, while supporting documentation totaled 1,792 cases, a difference of three cases.

Effect: The Digest of Administrative Reports contained incorrect information.

Cause: The incorrect statistics appear to be caused by an inaccurate formula in the spreadsheet used to calculate the number of jurisdiction cases.

Recommendation: The Office of the Chief Medical Examiner should take the necessary steps to ensure that accurate data is reported to the Department of Administrative Services. (See Recommendation 4.)

Agency Response: “The agency acknowledges that errors were made in the administrative reports to the Governor as a result of incorrect dates being used for accessions (calls received) versus actual dates when jurisdiction was taken over cases. The agency will work with the vendor in charge of the software to incorporate the suggestions received and will amend all future reports submitted to the Governor’s Office.”

Purchasing Card:

Criteria: The State Comptroller, in conjunction with the Department of Administrative Services, has issued the State of Connecticut’s Agency Purchasing Card Coordinator Manual, which sets forth the State’s guidelines and procedures on the use of the purchasing cards by State agencies. These guidelines require that purchase orders must be established prior to the receipt of the purchase card bill from the bank.

Condition: Our review of purchasing card transactions disclosed two instances where the purchase order was issued after the purchasing card’s monthly bill was received. Upon further review of the remaining 22 purchasing card bills received during the audited period, we noted an additional nine instances with the same condition.

Effect: The Office was not in compliance with the State of Connecticut’s Agency Purchasing Card Coordinator’s Manual by processing the purchase orders after the related bills were received.

Cause: Internal control policies were not being followed.

Recommendation: The Office of the Chief Medical Examiner should comply with established purchasing card policies and procedures by ensuring that purchase orders are established prior to the receipt of the bill from the bank. (See Recommendation 5.)

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Agency Response: “Although the agency is in full compliance with purchasing card regulations regarding authorized expenditures, it failed to issue the purchase orders prior to the expenditures being made. The Business Manager was informed of this audit recommendation and will ensure that all future purchasing card commitment documents will be in place prior to any transactions being charged.”

Reconciliation of Check Log:

Criteria: Adequate controls over receipts require the receiving agency to verify that the amounts received have been deposited, and to perform a reconciliation of receipts to the Core-CT General Ledger.

Condition: The Office was not able to provide evidence of reconciliations of receipts to the records of the State Comptroller for the fiscal years ended June 30, 2007 and 2008. We were informed that the Office has since started performing these reconciliations as of July 2008.

Effect: This condition increases the potential for error or undetected fraud, and weakens financial reporting.

Cause: Internal control policies were not followed.

Recommendation: The Office of the Chief Medical Examiner should perform a reconciliation of its receipts to the revenue records of the State Comptroller. (See Recommendation 6)

Agency Response: “The agency acknowledges that reconciliations were not handled properly due to the lack of trained staff. As stated above, the agency has made a conscious effort to implement reconciliation procedures and prepare monthly reconciliations since July of 2008.”

Revenue Accountability Reports:

Background: In January 2006, the Office of the Chief Medical Examiner implemented a new integrated electronic billing and accounts receivable system. The system is expected to increase accountability while reducing the volume of checks handled by the Office.

Criteria: The State of Connecticut’s 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: As noted in our prior report, the Office of the Chief Medical Examiner 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 for cremation certificates issued.

Cause: Internal control policies were not followed. During this time-period, the Office had several staff changes that may have also contributed to this condition.

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 previously noted, the agency acknowledges that revenue accountability is an essential and critical part of the account receivable process and is implementing changes in the Case Manager System used to track all cremation certificates issued and prepare accountability reports based on queried reports. The system currently generates billings based on the number of cremation certificates issued, however, it does not track cremations that are waived (fetuses under 20 weeks of gestation), duplicate cases or incorrect dispositions which affect the cremation counts. Another factor is that the dates between the accession and the issuance of cremation certificates can occur within different fiscal years and this does impact the projected/actual revenues received. The Department of Public Health has contracted with a private vendor to create a paperless system for cremation certificates/permits and if completed, it would ensure that each certificate is properly accounted for.”

Accounts Receivable:

Criteria: Sound business practices require that the Agency attempt to collect all outstanding debts in a timely manner.

Conditions: Our review of a sample of nine vendors with individual accounts receivable balances disclosed a number of instances where the Office did not follow its own collection procedures. We noted the following:

- Four vendors were not sent an internal collection letter in a timely manner.
- Four vendors’ accounts were not sent to an outside collection agency within a timely manner.
- One vendor’s billing privileges were not revoked after the vendor was sent a second internal collection letter.

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- Effect:* The Office did not comply with its established policies and procedures, which weakens internal control. Furthermore, the Office may not collect on certain accounts, which may result in the loss of revenue.
- Cause:* The recent implementation of a new billing system combined with staffing changes contributed to the delays noted in the collection process.
- Recommendation:* The Office of the Chief Medical Examiner should follow its established policies for the collection of accounts receivable. In addition, the Office should perform a review of all its delinquent accounts to ensure that the individual balances are in the appropriate stages of collection. (See Recommendation 8.)
- Agency Response:* “The agency acknowledges that there were some issues with compliance of internal procedures due to the lack of staff and volume of work. Ultimately, no revenues were lost in spite of the above. It is making an effort to document all conversations with the vendors in the Accounts Receivable module and ensure those vendors with outstanding balances receive their dunning letters in a timely manner prior to being sent to collections.”

RECOMMENDATIONS

Prior Audit Recommendations:

Our prior audit report contained six recommendations. Of those, two have been adequately addressed and the other four are repeated or modified to reflect current conditions. The status of the prior recommendations is summarized as follows:

- The Commission should continue to consult with the Governor's Office regarding the expiration of Commission members' terms, helping to ensure that the appointment process is carried out expeditiously and in accordance with statutory requirements. The recommendation is being repeated. (See Recommendation 1.)
- The Office of the Chief Medical Examiner should implement control procedures necessary to ensure compliance with DAS's Management Personnel Policy regarding compensatory time. Satisfactory improvement was noted in this area; therefore, the recommendation is not being repeated.
- The Office of the Chief Medical Examiner should comply with the State of Connecticut's Property Control Manual and improve control over equipment inventory and reporting. The recommendation is being repeated. (See Recommendation 2.)
- The Office of the Chief Medical Examiner should implement procedures to ensure that access to all information systems are disabled promptly upon an individual's termination of employment. Satisfactory improvement was noted in this area; therefore, the recommendation is not being repeated.
- The Office of the Chief Medical Examiner should perform a reconciliation of its receipts to the revenue records of the State Comptroller. The recommendation is being repeated. (See Recommendation 6.)
- The Office of the Chief Medical Examiner should strengthen controls over cremation certificate receipts by the periodic preparation of accountability reports. The recommendation is being repeated. (See Recommendation 7.)

Current Audit Recommendations:

- 1. The Commission should continue to consult with the Governor's Office regarding the expiration of Commission members' terms, helping to ensure that the appointment process is carried out expeditiously and in accordance with statutory requirements.**

Comment:

Three members of the Commission had not been officially reappointed upon the expiration of their terms.

- 2. The Office of the Chief Medical Examiner should comply with the State of Connecticut's Property Control Manual and improve control over equipment inventory and reporting.**

Comment:

Our examination of the Office's property control system disclosed a number of inaccuracies and other control weaknesses.

- 3. The Office of the Chief Medical Examiner should improve purchasing procedures to ensure that all contract terms, including available discount provisions, are current in Core-CT.**

Comment:

The Office did not take advantage of one vendor's billing discount, which provided for a two percent discount for remitting payment within 15 days of the invoice date.

- 4. The Office of the Chief Medical Examiner should take the necessary steps to ensure that accurate data is reported to the Department of Administrative Services.**

Comment:

Three statistics were incorrectly reported in the Digest of Administrative Reports to the Governor for the 2007 and 2008 fiscal years.

- 5. The Office of the Chief Medical Examiner should comply with established purchasing card policies and procedures by ensuring that purchase orders are established prior to the receipt of the bill from the bank.**

Comment:

Our review of a sample of purchasing card transactions disclosed a number of instances where the related purchase order was issued after the monthly bill was received.

- 6. The Office of the Chief Medical Examiner should perform a reconciliation of its receipts to the revenue records of the State Comptroller.**

Comment:

The Office was not able to provide evidence of reconciliations of its record of receipts to the records of the State Comptroller.

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

Comment:

The Office does not prepare periodic accountability reports for cremation certificate revenue, which is its largest revenue source.

- 8. The Office of the Chief Medical Examiner should follow its established policies for the collection of accounts receivable. In addition, the Office should perform a review of all its delinquent accounts to ensure that the individual balances are in the appropriate stages of collection.**

Comment:

Our review of a sample of individual account receivable balances, disclosed a number of internal control weaknesses.

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, 2007 and 2008. This audit was primarily limited to performing tests of the Agency's compliance with certain provisions of laws, regulations, contracts and grant agreements 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 initiated, authorized, recorded, processed, and reported on consistent with management's direction, 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, 2007 and 2008, 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 auditing standards generally accepted in the United States of America and the standards applicable to financial 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 grant agreements 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.

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

In planning and performing our audit, we considered the Office of the Chief Medical Examiner's internal control over its financial operations, safeguarding of assets, and compliance with requirements as a basis for designing our auditing procedures for the purpose of evaluating the Agency's financial operations, safeguarding of assets, and compliance with certain provisions of laws, regulations, contracts and grant agreements, but not for the purpose of providing assurance on the effectiveness of the Agency's internal control over those control objectives.

Our consideration of internal control over financial operations, safeguarding of assets, and compliance requirements was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial operations, safeguarding of assets and compliance with requirements that might be significant deficiencies or material weaknesses. However as discussed below, we identified certain deficiencies in internal control over financial operations, safeguarding of assets, and compliance with requirements that we consider to be significant deficiencies.

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect on a timely basis unauthorized, illegal, or irregular transactions or the breakdown in the safekeeping of any asset or resource. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the Agency's ability to properly initiate, authorize, record, process, or report financial data reliably, consistent with management's direction, safeguard assets,

and/or comply with certain provisions of laws, regulations, contracts, and grant agreements such that there is more than a remote likelihood that a financial misstatement, unsafe treatment of assets, or noncompliance with laws, regulations, contracts and grant agreements that is more than inconsequential will not be prevented or detected by the Agency's internal control. We consider the following deficiencies, described in detail in the accompanying "Condition of Records" and "Recommendations" sections of this report, to be significant deficiencies in internal control over financial operations, safeguarding of assets and compliance with requirements: Recommendation 2 – weaknesses in equipment inventory control and reporting; Recommendation 5 – inadequate controls over the encumbrance of purchasing card funds; Recommendation 6 – deficiencies in the receipt reconciliation procedures.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that noncompliance with certain provisions of laws, regulations, contracts, and grant agreements or the requirements to safeguard assets that would be material in relation to the Agency's financial operations, noncompliance which could result in significant unauthorized, illegal, irregular or unsafe transactions, and/or material financial misstatements by the Agency being audited will not be prevented or detected by the Agency's internal control.

Our consideration of the internal control over the Agency's financial operations, safeguarding of assets, and compliance with requirements, was for the limited purpose described in the first paragraph of this section and would not necessarily disclose all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

Compliance and Other Matters:

As part of obtaining reasonable assurance about whether the Office of the Chief Medical Examiner complied with laws, regulations, contracts and grant agreements, 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, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements. However, providing an opinion on compliance with those 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 or other matters that are required to be reported under *Government Auditing Standards*. However, we noted certain matters which we reported to Agency management in the accompanying "Condition of Records" and "Recommendations" sections of this report.

The Office of the Chief Medical Examiner's response to the findings identified in our audit are described in the accompanying "Condition of Records" section of this report. We did not audit the Office of the Chief Medical Examiner's response and, accordingly, we express no opinion on it.

This report is intended for the information and use of Agency management, the Governor, the

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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.

David S. Paradie
Associate Auditor

Approved:

Kevin P. Johnston
Auditor of Public Accounts

Robert G. Jaekle
Auditor of Public Accounts