

STATE OF CONNECTICUT



*AUDITORS' REPORT
OFFICE OF THE CHIEF MEDICAL EXAMINER
FOR THE FISCAL YEARS ENDED JUNE 30, 2016 AND 2017*

AUDITORS OF PUBLIC ACCOUNTS
JOHN C. GERAGOSIAN ❖ ROBERT J. KANE

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EXECUTIVE SUMMARY

In accordance with the provisions of Section 2-90 of the Connecticut General Statutes we have audited certain operations of the Office of the Chief Medical Examiner. The objectives of this review were to evaluate the department’s internal controls, compliance with policies and procedures, as well as certain legal provisions, and management practices and operations for the fiscal years ended June 30, 2016 and 2017.

The key findings are presented below:

<p>Finding 1 [Page 7]</p>	<p>The Office of the Chief Medical Examiner should strengthen controls over cremation certificate receipts by reconciling cremation certificates issued to the number of certificates invoiced and collected. OCME should use sequentially numbered cremation certificates. The office should explain and approve any cremation certificate fee waivers in its Case Manager system</p>
<p>Finding 2 [Page 8]</p>	<p>The Office of the Chief Medical Examiner should update its disaster recovery plan to include procedures for the recovery of information technology systems and data. Furthermore, OCME should test these procedures periodically to determine their adequacy, and document the results of those tests.</p>
<p>Finding 3 [Page 9]</p>	<p>The Commission on Medicolegal Investigations should continue to consult with the Office of the Governor regarding the expiration of member terms, to ensure the appointment process is carried out expeditiously and in accordance with statutory requirements.</p>

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AUDITORS OF PUBLIC ACCOUNTS

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April 24, 2019

INTRODUCTION

We have audited certain operations of the Office of the Chief Medical Examiner (OCME) in fulfillment of our duties under Section 2-90 of the Connecticut General Statutes. The scope of our audit included, but was not necessarily limited to, the years ended June 30, 2016 and 2017. The objectives of our audit were to:

1. Evaluate the office's internal controls over significant management and financial functions;
2. Evaluate the office's compliance with policies and procedures internal to the department or promulgated by other state agencies, as well as certain legal provisions; and
3. Evaluate the effectiveness, economy, and efficiency of certain management practices and operations, including certain financial transactions.

Our methodology included reviewing written policies and procedures, financial records, minutes of meetings, and other pertinent documents; interviewing various personnel of OCME, and testing selected transactions. We obtained an understanding of internal controls that we deemed significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contracts, grant agreements, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Résumé of Operations is presented for informational purposes. This information was obtained from various available sources including, but not limited to, the

department's management and the state's information systems, and was not subjected to the procedures applied in our audit of OCME. For the areas audited, we identified:

1. Deficiencies in internal controls;
2. Apparent noncompliance with legal provisions; and
3. Need for improvement in management practices and procedures that we deemed to be reportable.

The State Auditors' Findings and Recommendations in the accompanying report presents any findings arising from our audit of OCME.

COMMENTS

FOREWORD

The Office of the Chief Medical Examiner (OCME) 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 is directed by a Chief Medical Examiner who is appointed by and serves at the terms of the commission. Dr. James Gill served as the Chief Medical Examiner during the audited period and continues to serve in that capacity.

OCME is statutorily responsible to investigate certain deaths in the State of Connecticut. Cases reportable to OCME include:

- All violent, unexpected, and suspicious deaths;
- All deaths related to poisoning, drug abuse, or addiction;
- Deaths related to employment or that constitute a threat to the public health;
- Deaths of people whose bodies are to be cremated;
- Deaths that occur outside of a normal hospital setting; and
- Deaths under anesthesia in an operating room, recovery room or those resulting from diagnostic or therapeutic procedures.

In addition to investigating and certifying deaths, OCME is responsible for issuing cremation certificates. The certificates state that no further examination or inquiry is required for bodies being cremated.

Commission on Medicolegal Investigations

The Commission on Medicolegal Investigations, an independent administrative commission, consists of 9 members: 2 full professors of pathology, 2 full professors of law, a member of the Connecticut Medical Society, a member of the Connecticut Bar Association, 2 members of the public selected by the Governor, and the Commissioner of the Department of Public Health. The

members are appointed to 6-year terms. As of June 30, 2017, the members of the commission were:

- Todd D. Fernow, J.D., Professor of Law (Chairman)
- John Sinard, M.D., Ph.D., Professor of Pathology (Vice Chairman)
- Sidney M. Hopfer, Ph.D., Professor of Pathology (Secretary)
- Steven B. Duke, J.D., Professor of Law
- VACANT, Connecticut Medical Society
- Michael T. McCormack, J.D., Connecticut Bar Association
- Susan Keane Baker, M.H.A., Public Member
- Celia F. Pinzi, Public Member
- Raul Pino, M.D., M.P.H., Commissioner of Public Health, ex officio
- Olinda Morales, designee of the Commissioner of Public Health

The following individuals served on the commission, during the audited period:

- Isaac Goodrich, M.D., Connecticut Medical Society
- Richard A. Lavelly, M.D., J.D., M.S., M.P.H., Connecticut Bar Association
- Jewel Mullen, M.D., M.P.H., M.P.A., Commissioner of Public Health

In addition to appointing the Chief Medical Examiner, the commission sets fees for expert witness and consultation services provided by OCME staff. The commission also adopts OCME's regulations.

Recent Notable Legislation

There were no notable legislative changes affecting OCME during the audited period.

Office of the Chief Medical Examiner Operations

OCME has experienced a significant increase in its caseload over the last few years, including a 69% increase in autopsies performed over the last 5 years. This is partially attributed to a significant increase in the number of drug-related deaths. Per OCME records, the following reviews were performed during the audited period and prior fiscal years:

	Fiscal Years				
	2013	2014	2015	2016	2017
Reported deaths	18,844	19,336	20,283	20,588	21,751
Autopsies	1,420	1,488	1,993	2,348	2,405
Examinations	540	496	401	368	332
Other Cases	12	4	3	15	5
Cremations	14,562	15,389	16,316	16,644	17,914

The OCME is accredited through the National Association of Medical Examiners (NAME), a national professional organization that offers a voluntary inspection and accreditation program for medicolegal death investigative offices. On September 27, 2016, NAME downgraded the OCME accreditation status to provisional due to deficiencies in freezer space and excessive medical examiner caseloads. OCME added freezer space and, as of our review in May 2018, the need to hire additional medical examiners to decrease caseloads was the only deficiency preventing OCME from regaining full accreditation.

OCME added an eighth medical examiner in July 2018 and expects to hire a ninth in April 2019. As a result, OCME was granted full NAME accreditation status effective September 27, 2018.

RÉSUMÉ OF OPERATIONS

General Fund

General Fund receipts recorded by the State Comptroller totaled \$2,552,470 and \$2,677,027 during the fiscal years ended June 30, 2016 and 2017, respectively, compared to \$2,347,976 during the fiscal year ended June 30, 2015. The majority of the receipts consisted of fees for cremation certificates. A summary of these receipts during the audited period and prior fiscal year is presented below:

	Fiscal Years		
	2015	2016	2017
Receipts:			
Cremation Certificates	\$ 2,321,411	\$ 2,523,293	\$ 2,622,670
Medical and Autopsy Report			
Records	26,565	27,729	48,980
Other	-	1,448	5,377
Total General Fund Receipts	\$ 2,347,976	\$ 2,552,470	\$ 2,677,027

The increase in revenue from cremation certificates is due to an increase in cremation certificates issued over the audited period. The increase in revenue from medical and autopsy report records was due to an increase in record requests fees during the audited period.

General Fund expenditures recorded by the State Comptroller totaled \$6,492,967 and \$6,096,917 during the fiscal years ended June 30, 2016 and 2017, respectively, compared to \$5,589,464 during the fiscal year ended June 30, 2015. Personal services expenditures accounted for 77, 76, and 77 % of total General Fund expenditures for the fiscal years ended June 30, 2015, 2016, and 2017, respectively. A summary of these expenditures during the audited period and prior fiscal year is presented below:

	Fiscal Years		
	2015	2016	2017
Expenses:			
Personal Services	\$ 4,319,976	\$ 4,924,396	\$ 4,718,225
Contractual Services	835,388	1,064,587	831,618
Commodities	415,828	469,137	492,704
Equipment	18,272	34,847	54,370
Total General Fund Expenditures	\$ 5,589,464	\$ 6,492,967	\$ 6,096,917

The significant increase in personal services is due to the hiring of additional doctors and administrative staff, and a large increase in overtime and on-call payments brought on by staffing shortages and increased caseloads. The increase in contractual services in the 2015-2016 fiscal year is attributed to increased costs for the outsourcing of toxicology laboratory tests and the transportation of bodies. The subsequent decrease in contractual services in the 2016-2017 fiscal year is the result of some simple toxicology test cases being completed by the Department of Emergency Services and Public Protection at no cost, and a decrease in contracted body transportation costs due to the hiring of additional Forensic Technicians.

Other Funds

Other funds expenditures recorded by the State Comptroller totaled \$148,729 and \$189,323 during the fiscal years ended June 30, 2016 and 2017, respectively, compared to \$90,136 during the fiscal year ended June 30, 2015. Other funds expenditures accounted for only 2, 2, and 3 % of total expenditures for the fiscal years ended June 30, 2015, 2016, and 2017, respectively. A summary of these expenditures during the audited period and prior fiscal year is presented below:

	Fiscal Years		
	2015	2016	2017
Expenses:			
Capital Equipment Purchase	\$ 90,136	\$ 82,108	\$ 93,633
Capital Improvements & Other	-	66,621	-
Federal & Other Restricted	-	-	95,690
Total Other Expenditures	\$ 90,136	\$ 148,729	\$ 189,323

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 Commission on Medicolegal Investigations. It was originally intended that the investment income was to be used for educational

purposes, such as library acquisitions, periodicals, teaching aids or special seminar programs. However, in 1998, the fund was modified to be an expendable trust fund, meaning the contributed capital as well as the earned interest may now be used for the originally stated purposes. A summary of fund activity during the audited period and prior fiscal year is presented below:

	Fiscal Years		
	2015	2016	2017
Lepow Trust Beginning Balance	\$ 28,322	\$ 29,466	\$ 29,550
Donations	1,100	517	1,142
Interest Earned	44	68	139
Expenditures	-	(500)	(3,037)
Lepow Trust Ending Balance	\$ 29,466	\$ 29,550	\$ 27,794

STATE AUDITORS' FINDINGS AND RECOMMENDATIONS

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

Cremation Certificate Receipts

Criteria: The State of Connecticut Accounting Manual requires the periodic preparation, where feasible, of accountability reports to compare amounts recorded with the monies that should have been accounted for.

OCME should have adequate procedures in place to ensure that all amounts due to the state for cremation certificates are accounted for.

Condition: OCME recorded \$2,523,293 and \$2,622,670 in cremation certificate revenue in fiscal years 2016 and 2017, respectively. Our review of cremation certificates and the associated revenue identified the following conditions:

1. OCME does not reconcile the number of cremation certificates it issued to the number it invoiced and collected. While OCME compared invoiced cremation certificates in its Case Manager case tracking system to Core-CT, this is not a sufficient accountability report. In addition, as of our review in May 2018, OCME had not performed a comparison for the 2016-2017 fiscal year cremation certificates.
2. Case Manager does not sequentially number cremation certificates, which makes it difficult to determine exactly how many certificates were issued in a fiscal year. According to OCME's statistics, it reviewed 16,644 cremation cases during the 2015-2016 fiscal year; however, the OCME business office only invoiced for 16,245 cremation certificates. While OCME can waive the cremation certificate fee, Case Manager does not properly track these waivers or require appropriate approvals. An employee can simply check a box in the system to waive the cremation certificate fee.

Effect: The lack of sequentially numbered cremation certificates, absent approvals in Case Manager, and insufficient OCME reconciliations reduce the assurance that revenue OCME recorded accurately represent amounts it should have collected.

Cause: It does not appear the OCME recognizes the importance of completing accountability reports for cremation certificate revenue. Case Manager does not currently allow for sequentially numbered cremation certificates.

Recommendation: The Office of the Chief Medical Examiner should strengthen controls over cremation certificate receipts by reconciling cremation certificates issued to the number of certificates invoiced and collected. OCME should use sequentially numbered cremation certificates. The office should explain and approve any cremation certificate fee waivers in its Case Manager system. (See Recommendation 1)

Agency Response: “The agency has communicated the cremation certificate unique numbering system request to the Case Management system vendor. The vendor agrees that it can create a unique number that would track each individual cremation, regardless of whether the case is for cremation only, or an OCME case that is also a cremation. The contract vendor is able to do this task and has started the process.”

Disaster Recovery Plan

Criteria: A comprehensive disaster recovery plan should include detailed procedures for recovery of information technology systems and data. Agencies should test these procedures periodically to ensure that systems and data can be recovered in a timely manner following a disaster or other interruption in their information technology systems.

Condition: OCME does not have written information technology recovery procedures as part of its disaster recovery plan. While OCME appears to have adequate information system backups, the office has not documented its processes for recovery. The need for written procedures appears to be especially vital, because OCME relies on its information systems for death investigation case data, and only has one full-time, experienced information technology employee. In addition, OCME does not perform periodic testing of its recovery procedures.

Effect: The lack of written disaster recovery procedures and periodic testing could extend the time to recover system access and data in the event of a disaster or other interruption in the OCME information technology systems.

Cause: Limited staffing in the information technology department makes it difficult for the agency to take on projects outside of normal day-to-day operations. Additionally, OCME did not include information technology employees on its response team.

Recommendation: The Office of the Chief Medical Examiner should update its disaster recovery plan to include procedures on the recovery of information technology systems and data. Furthermore, OCME should test these

procedures periodically to determine their adequacy, and document the results of those tests. (See Recommendation 2)

Agency Response: “We have updated and expanded the description of our IT disaster protocol to address the above concerns. The disaster plan of the Office of the Chief Medical Examiner includes a description of the backup protocols and the plan for reverting to a paper-system if needed. Due to construction issues, with the need to shut off our power during this past year, we have had trial runs of this scenario. We test the outside access of our system on a near daily basis by logging into the system from external sites. All of our data is backed up in two off-site locations. Last year, we had a full disaster training exercise with DPH where we used our computer system in the field. Our IT director is part of our initial disaster response (he is included in the phone tree for initial layer of contact).

We agree with the auditor’s description of our limited IT staffing. We have hired a part-time person to learn the system as there is a need for redundancy. We could use more support in this area. Prior to budget cuts, we had two full time IT staff.”

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.

Condition: We identified 4 commission members who served beyond their appointed terms. Two of the commissioners resigned 3 and 30 months past the end of their terms. The other 2 commissioners continue to serve and, as of the conclusion of our field work in May 2018, were 10 months and 34 months beyond the end of their terms.

Additionally, as of May 2018, we noted the Connecticut Bar Association member position was vacant for approximately 6 months and the Connecticut Medical Society member position was vacant for approximately 20 months during the audited period.

Effect: The lack of timely reappointment of commission members places into question the anticipated tenure of members who continue to serve beyond their terms. Allowing members to serve significant time beyond their terms suggests that members have essentially been reappointed outside of the normal appointment process.

Cause: It appears that the Office of the Governor has not been reappointing commission members in a timely manner.

Recommendation: The Commission on Medicolegal Investigations should continue to consult with the Office of the Governor regarding the expiration of member terms, to ensure the appointment process is carried out expeditiously and in accordance with statutory requirements. (See Recommendation 3)

Agency Response: “The agency will notify the Governor’s Office every time that there is a vacancy on the Commission on Medicolegal Investigation in a timely fashion. On an intermittent basis, the agency will update the Governor’s Office on the status of commission members serving past their term expiration date.”

RECOMMENDATIONS

Our prior audit report contained 6 recommendations. There has been satisfactory resolution for four of these recommendations. One recommendation has been repeated and another has been modified and repeated. One additional recommendation is being presented as a result of our current examination.

Status of Prior Audit Recommendations:

- **The Commission on Medicolegal Investigations should continue to consult with the Office of the Governor regarding the expiration of member terms, to ensure the appointment process is carried out expeditiously and in accordance with statutory requirements.** The current audit disclosed that further improvement is needed in this area. Therefore, the recommendation is being repeated. (See Recommendation 3)
- **The Office of the Chief Medical Examiner should strengthen controls over cremation certificate receipts by preparing periodic accountability reports.** The current audit disclosed this recommendation has not been implemented and further improvement is needed in this area. Therefore, the recommendation is being repeated with modifications to reflect current conditions. (See Recommendation 1)
- **The Office of the Chief Medical Examiner should comply with the State of Connecticut's Agency Purchasing Card Coordinator Manual.** The current audit disclosed this recommendation has been implemented. Therefore, the recommendation is not being repeated.
- **The Office of the Chief Medical Examiner should improve internal control over asset accountability and reporting, and ensure compliance with the requirements of the State Property Control Manual.** The current audit disclosed that sufficient improvement has been made in this area. Therefore, the recommendation is not being repeated.
- **The Office of Chief Medical Examiner should ensure that all receipts are processed in a manner to improve the timeliness of bank deposits.** Sufficient improvement has been made in this area. Therefore, the recommendation is not being repeated.
- **The Office of Chief Medical Examiner should comply with the State Accountability Directive Number 1 by performing annual internal control self-assessments.** The current audit disclosed this recommendation has been implemented. Therefore, the recommendation is not being repeated.

Current Audit Recommendations:

- 1. The Office of the Chief Medical Examiner should strengthen controls over cremation certificate receipts by reconciling cremation certificates issued to the number of certificates invoiced and collected. OCME should use sequentially numbered cremation certificates. The office should explain and approve any cremation certificate fee waivers in its Case Manager system.**

Comment:

OCME did not complete accountability reports for cremation certificate revenues, the largest source of revenue that has been steadily increasing. Additionally, we noted the system for issuing cremation certificates does not sequentially number them or require approvals for cremation certificate fee waivers.

- 2. The Office of the Chief Medical Examiner should update its disaster recovery plan to include procedures on the recovery of information technology systems and data. Furthermore, OCME should test these procedures periodically to determine their adequacy, and document the results of those tests.**

Comment:

OCME does not have written information technology recovery procedures as part of its disaster recovery plan. While OCME appears to have adequate information system backups, the office has not documented its processes for recovery. In addition, OCME does not perform periodic testing of its recovery procedures.

- 3. The Commission on Medicolegal Investigations should continue to consult with the Office of the Governor regarding the expiration of member terms, to ensure the appointment process is carried out expeditiously and in accordance with statutory requirements.**

Comment:

We identified 4 commission members who served beyond their appointed terms. Additionally, we noted that one position was vacant for approximately 6 months and another position was vacant for approximately 20 months during the audited period.

ACKNOWLEDGEMENT

The Auditors of Public Accounts would like to recognize the auditors who contributed to this report:

Tyler J. Flanagan
Ann T. Phung

CONCLUSION

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



Tyler J. Flanagan
Auditor II

Approved:



John C. Geragosian
State Auditor



Robert J. Kane
State Auditor