



**Mecklenburg County
Department of Internal Audit**

Medical Examiner's Office
Body Management Follow-Up Audit
Report 1570

January 13, 2016

**Internal Audit's
Mission**

To support key stakeholders in cultivating an environment of accountability, transparency and good governance.

Internal Audit Contacts

Joanne Prakapas, CPA/CFF, CIA, CFE, CRMA, Audit Director
(980) 314-2889 or joanne.prakapas@mecklenburgcountync.gov

Christopher Waddell, CIA, CRMA, Audit Manager
(980) 314-2888 or christopher.waddell@mecklenburgcountync.gov

**Staff
Acknowledgements**

Eric Davis, CIA, CISA, CRMA, Auditor-In-Charge

**Obtaining Copies of
Internal Audit Reports**

This report can be found in electronic format at
<http://charmeck.org/mecklenburg/county/audit/reports/pages/default.aspx>



MECKLENBURG COUNTY
Department of Internal Audit

To: Dena Diorio, County Manager

From: Joanne Prakapas, Director, Department of Internal Audit

Date: January 13, 2016

Subject: Medical Examiner's Office Body Management Follow-Up Audit Report 1570

The Department of Internal Audit completed a follow-up audit on reported issues from the Medical Examiner's Office Body Management Audit Report 1270 issued March 15, 2013. The objective of the follow-up audit was to determine with reasonable but not absolute assurance whether management took effective corrective action on the issues presented in the audit report.

Internal Audit staff interviewed key personnel, observed operations, reviewed written policies and procedures and other documents, and tested specific transactions where applicable. Internal Audit conducted this audit in conformance with The Institute of Internal Auditor's International Standards for the Professional Practice of Internal Auditing.

FOLLOW-UP SUMMARY

There were eight recommendations in the Medical Examiner's Office Body Management Audit Report 1270. The following table summarizes the results of the follow-up audit(s) performed to date.

Recommendation Summary					
Fiscal Year	Audit Report	Implemented	Open	Not Implemented	Withdrawn
2014	1471	1	7		
2015	1570	7			

Details regarding the most recent follow-up audit are noted in the attached **Follow-Up Results** matrix. Recommendations considered implemented will be excluded from further review.

The cooperation and assistance of the Medical Examiner's Office staff are recognized and appreciated.

- c: Deputy County Manager/Chief of Staff
- Assistant County Managers
- Deputy County Attorney
- Senior County Attorney
- Board of County Commissioners
- Audit Review Committee
- Chief Medical Examiner

Follow-Up Results
Medical Examiner's Office Body Management Audit Report 1270

- **Implemented** – Audit issue has been adequately addressed by implementing the original or alternative corrective action plan (**I**)
- **Open** – Corrective action for audit issue initiated but not completed (**P**); Implemented but not operating as intended (**IO**); Not been addressed but management fully intends to address issue (**O**)
- **Not Implemented** – Audit issue not addressed and management has assumed the risk of not taking corrective action (**NI**)
- **Withdrawn** – Audit issue no longer exist due to operational changes (**W**)

				Implementation Status	
Issue	Recommendation	Management's Risk Mitigation Strategy	Original Implementation Date	Current Status	Comments
1	Internal Audit recommends the Medical Examiner's Office develop a formal, documented process to periodically review and modify as necessary its body management policies and procedures. The written policies and procedures should have a framework that establishes, at a minimum: <ol style="list-style-type: none"> a. frequency of reviews b. staff roles and responsibilities c. staff training requirements d. communication requirements for internal and external stakeholders 	The Medical Examiner's Office has begun the process of organizing and formatting existing policies and procedures into a policy and procedures manual. The material will then be used to create a CBT environment to train new staff, and provide refresher training for existing staff to address policies and procedures that have changed. A staff person has been identified to manage this process including policy/procedure updates. The Medical Examiner's Office will incorporate recommendations to expand and clarify existing policies and procedures to include unidentified body handling, record retention requirements as it relates the Mecklenburg County ME Office, periodic inventory of evidence assets, destruction of decedent government-issued identification and next of kin with rights to arrange for final decedent disposition in order of priority.	1/2014	I	
	In addition, the Medical Examiner's Office should expand its current body management policies and procedures to include: <ol style="list-style-type: none"> a. unidentified body handling b. record retention requirements c. periodic inventory of criminal investigation evidence d. destruction of decedent government-issued identification e. next of kin with rights to arrange for final decedent disposition in order of priority. 			I	

Follow-Up Results
Medical Examiner's Office Body Management Audit Report 1270

- **Implemented** – Audit issue has been adequately addressed by implementing the original or alternative corrective action plan (**I**)
- **Open** – Corrective action for audit issue initiated but not completed (**P**); Implemented but not operating as intended (**IO**); Not been addressed but management fully intends to address issue (**O**)
- **Not Implemented** – Audit issue not addressed and management has assumed the risk of not taking corrective action (**NI**)
- **Withdrawn** – Audit issue no longer exist due to operational changes (**W**)

				Implementation Status	
Issue	Recommendation	Management's Risk Mitigation Strategy	Original Implementation Date	Current Status	Comments
2	Internal Audit recommends the Medical Examiner's Office periodically monitor the effectiveness of the file reviews and document its review.	Currently the Medical Examiner's Office does a final review of each Medical Examiner's record upon its completion. Review includes mandated forms such as the autopsy report and toxicology report. This process will be expanded to cover the additional documents as noted in the audit report. A quality review sheet will be created that the reviewer will complete and place in the folder. Any noted omissions or discrepancies will be corrected prior to filing the record. Additionally, the Medical Examiner's Office is exploring record imaging for future implementation.	07/2013	I	
3	Internal Audit recommends the Medical Examiner's Office separate incompatible duties for the custody of personal effects, medication and/or evidence and related recordation of transactions. If adequate separation of duties is not possible, management should implement appropriate compensating controls.	Current level staffing does not permit recommended separation of duties and therefore the department will initiate compensating controls. To minimize risk, as a part of the approved FY13 Medical Examiner's balanced scorecard, the department will be conducting a random sampling of 5 autopsy cases per quarter to not only quality review the accurate release of personal effects, but also evidence, as well. This process has already been implemented and the data will be reflected annually on the department's	03/2013	I	

Follow-Up Results
Medical Examiner's Office Body Management Audit Report 1270

- **Implemented** – Audit issue has been adequately addressed by implementing the original or alternative corrective action plan (**I**)
- **Open** – Corrective action for audit issue initiated but not completed (**P**); Implemented but not operating as intended (**IO**); Not been addressed but management fully intends to address issue (**O**)
- **Not Implemented** – Audit issue not addressed and management has assumed the risk of not taking corrective action (**NI**)
- **Withdrawn** – Audit issue no longer exist due to operational changes (**W**)

				Implementation Status	
Issue	Recommendation	Management's Risk Mitigation Strategy	Original Implementation Date	Current Status	Comments
		balanced scorecard.			
4	Internal Audit recommends the Medical Examiner's Office conduct periodic physical inventories of criminal investigation evidence. The physical inventories should be documented and reconciled to current inventory records. Discrepancies should be timely resolved and documented. Additionally, the physical inventories should be performed by an individual without custodial or recordkeeping responsibilities over the evidence being inventoried. The periodic physical inventory results should be approved by management.	Quarterly physical inventories of evidence items will be conducted by an Autopsy Technician who has no custodial/record keeping responsibilities over the items being inventoried. The review will include documenting and reconciling to current evidence inventory records. Any discrepancies will be timely resolved and documented as part of the process. The evidence items logbooks currently maintained by three Investigators will be modified to document the physical inventories record. The department director and/or the business manager will review and approve each quarterly inventory.	04/2013	I (3)	