



**Mecklenburg County  
Department of Internal Audit**

Medical Examiner's Office Body Management Follow-Up Audit  
Report 1471

April 9, 2014

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**Internal Audit's  
Mission**

Through open communication, professionalism, expertise and trust, Internal Audit assists executive management and the Audit Review Committee in accomplishing the Board's objectives by bringing a systematic and disciplined approach to evaluate the effectiveness of the County's risk management, control and governance processes in the delivery of services.

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**Internal Audit Contacts**

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**Staff  
Acknowledgements**

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

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**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 Whitmore, Director, Department of Internal Audit

**Date:** April 9, 2014

**Subject:** Medical Examiner's Office Body Management Audit Follow-Up Report 1471

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

Internal Audit interviewed key personnel, observed operations, reviewed written policies and procedures and other documents, and tested specific transaction activity 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.

## RESULTS

As noted in the following **Follow-Up Results** section, there were eight recommendations in the Medical Examiner's Office Body Management Audit Report 1270. Internal Audit has determined one recommendation has been fully implemented, three recommendations have been partially implemented and four recommendations remain open.

Management indicates the recommendations are partially implemented or open due to the retirement of a key staff member and the time needed to evaluate and implement process improvement initiatives. Their intention is to fully implement the recommendations by May 2014, and you have accepted this date.

Internal Audit will conduct a follow-up review at a later date to verify the partially implemented and open recommendations are fully implemented and working as expected.

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

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

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

- **Fully Implemented** – The audit issue has been adequately addressed by implementing the original or alternative corrective action (X).
- **Open/Partially Implemented** – The corrective action has been initiated but is not complete (P) or the audit issue has not been addressed but management fully intends to address the issue (O).
- **Not Implemented** – The audit issue has not been addressed and management has assumed the risk of not taking corrective action (NI).
- **Withdrawn** – The audit issue no longer exist because of changes in the auditee's operation (W).

Issue	Risk Observation	Recommendation	Corrective Action Taken			
			Fully Implemented	Open/Partially Implemented	Not Implemented	Withdrawn
1	<p>The Medical Examiner's Office communicates external and internal changes to staff via email, training and other methods. It does not, however, have a formal process in place to update body management policies and procedures to reflect changes in compliance, management and operational practices. In addition, body management policies and procedures do not address procedures related to:</p> <ol style="list-style-type: none"> <li>a. unidentified bodies</li> <li>b. document retention</li> <li>c. periodic inventory of items of evidence</li> <li>d. handling of decedent government-issued identification</li> <li>e. designation of decedent next of kin</li> </ol> <p>Policies and procedures are important control activities to help ensure management's directives are carried out while mitigating risks that may prevent the organization from achieving its objectives.</p>	<p>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:</p> <ol style="list-style-type: none"> <li>a. frequency of reviews</li> <li>b. staff roles and responsibilities</li> <li>c. staff training requirements</li> <li>d. communication requirements for internal and external stakeholders</li> </ol> <p>In addition, the Medical Examiner's Office should expand its current body management policies and procedures to include:</p> <ol style="list-style-type: none"> <li>a. unidentified body handling</li> <li>b. record retention requirements</li> <li>c. periodic inventory of criminal investigation evidence</li> <li>d. destruction of decedent government-issued identification</li> <li>e. next of kin with rights to arrange for final decedent disposition in order of priority.</li> </ol>		P		
2	The Medical Examiner's Office did not retain some documentation as required	Internal Audit recommends the Medical Examiner's Office reemphasize with staff	X			

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	<p>by its policies and procedures. The lack of proper documentation could increase the risk of non-compliance. Medical Examiner's Office procedures require staff to review case files to ensure they contain necessary documentation as required by its policies and procedures and OCME guidelines. Of 72 cases reviewed, exceptions were noted. (Not all documentation requirements were applicable to all 72 cases).</p> <p>a. Four of 54 or 7% of cases did not have next of kin documented</p> <p>b. Two of 30 or 6% of cases did not contain Transporter Valuables Disposition forms used to document decedent personal effects of value received from body transportation services</p> <p>c. One of 8 or 13% of cases did not have a Medication Inventory form</p> <p>d. One of 61 or 1% of cases did not have a Case Call Sheet used to document reported deaths</p> <p>e. One of 70 or 1% of cases did not have a Personal Effects Inventory form.</p>	<p>the importance of file reviews.</p> <p>In addition, Medical Examiner's Office management should periodically monitor the effectiveness of the file reviews and document its review.</p>		O		
3	A single Medical Examiner's Office	Internal Audit recommends the Medical		P		

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	staff has the ability to both record and maintain custody of the decedents' medications, personal effects and items of evidence. Allowing a single individual to carry out incompatible duties within a process does not provide a proper separation of duties and increases the risk of loss or theft.	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.				
4	The Medical Examiner's Office does not compare recorded criminal investigation evidence to the actual inventory of evidence. An inventory of criminal evidence identified five of 20 or 25% of evidence items unrecorded. Without a formal routine inventory process to ensure records are accurate and up-to-date, evidence could be lost or stolen without timely detection.	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.		O		
				O		
				O		