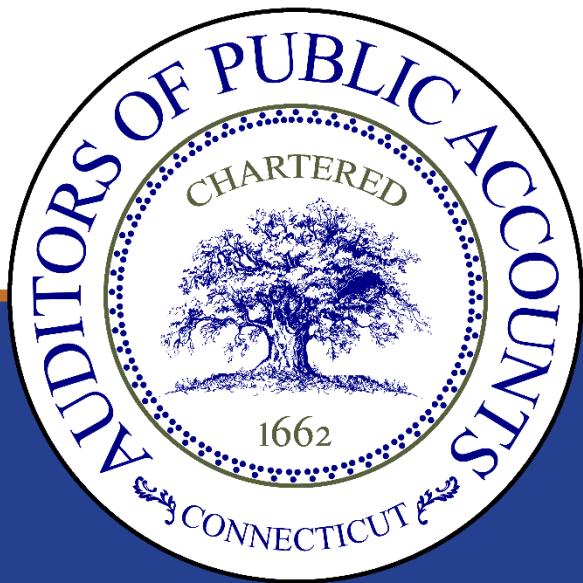


AUDITORS' REPORT

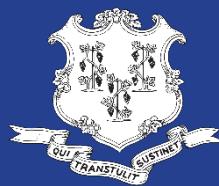
Office of the Chief Medical Examiner

FISCAL YEARS ENDED JUNE 30, 2022 AND 2023



STATE OF CONNECTICUT
Auditors of Public Accounts

JOHN C. GERAGOSIAN
State Auditor



CRAIG A. MINER
State Auditor

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STATE OF CONNECTICUT



AUDITORS OF PUBLIC ACCOUNTS

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CRAIG A. MINER

June 13, 2024

INTRODUCTION

We are pleased to submit this audit of the Office of the Chief Medical Examiner (OCME) for the fiscal years ended June 30, 2022 and 2023 in accordance with the provisions of Section 2-90 of the Connecticut General Statutes. Our audit identified internal control deficiencies and instances of noncompliance with laws, regulations, or policies.

The Auditors of Public Accounts wish to express our appreciation for the courtesies and cooperation extended to our representatives by the personnel of the Office of the Chief Medical Examiner during the course of our examination.

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

Jamie Drozdowski
Kaitlyn Lucas
Dominick Parisi

A handwritten signature in black ink that reads "Jamie Drozdowski".

Jamie Drozdowski
Principal Auditor

Approved:

A handwritten signature in black ink that appears to be "John C. Geragosian".

John C. Geragosian
State Auditor

A handwritten signature in black ink that appears to be "Craig A. Miner".

Craig A Miner
State Auditor

STATE AUDITORS' FINDINGS AND RECOMMENDATIONS

Our examination of the records of the Office of the Chief Medical Examiner disclosed the following four recommendations, which were not repeated from the previous audit.

Finding 1

Untimely Purchase Orders

Criteria

Section 4-98(a) of the General Statutes states that no budgeted agency shall incur any obligation except by the issuance of a purchase order transmitted to the Office of the State Comptroller to commit the agency's appropriations to ensure that funds are available for the purchase.

Condition

We reviewed 20 vouchers related to 16 purchase orders, totaling \$326,128 and noted OCME did not promptly commit funds for four purchases, totaling \$78,149. We also noted an additional 83 vouchers, totaling \$1,029,610, charged to the tested purchase orders without sufficient funds available. OCME delayed committing the funds between one and 66 days.

Context

Expenditures totaled \$4,996,664 in fiscal years 2022 and 2023. We judgmentally selected 20 vouchers totaling \$326,128 for review.

Effect

Incurring an obligation without properly committing funds circumvents budgetary controls and increases the risk that funding may not be available at the time of payment.

Cause

OCME did not have sufficient internal controls to ensure that it completed and approved all purchase orders prior to ordering goods and services.

Prior Audit Finding

This finding has not been previously reported.

Recommendation

The Office of the Chief Medical Examiner should strengthen internal controls to ensure it issues purchase orders in compliance with Section 4-98 of the General Statutes.

Agency Response

"We agree with this finding. The purchasing staff member will track more closely the need to add funds for future service periods before the beginning of the service period."

Finding 2

Incomplete Accountability Reports

Background

Section 2.2 of the State Accounting Manual requires agencies to periodically prepare, where feasible, an accountability report, or cash proof of the total receipts as recorded in the cash receipts journal of the agency. These reports are prepared to compare the monies recorded with the monies that should have been accounted for.

Criteria

OCME maintains a cremation certificate receipt log and a non-cremation records receipt log. Per OCME procedures, cash receipts are recorded in the appropriate log along with detailed information (case name, case number, deposit date, deposit ID, comments, etc.) that can assist in reconciling anticipated revenue to actual receipts.

Condition

OCME did not perform cremation certificate fee accountability and reconciliation procedures for March 2023 through June 2023.

Context

Revenue from cremation certificate fees totaled \$3,491,215 and \$3,503,916 for the fiscal years 2022 and 2023, respectively. We reviewed accountability and reconciliation reports for both years.

Effect

Incomplete and inconsistent accountability and reconciliation procedures impair accurate processing, monitoring, and reporting. This increases the risk of loss due to either error or fraud.

Cause

OCME did not follow established procedures to update the reconciliation file due to lack of available staff.

Prior Audit Finding

This finding has not been previously reported.

Recommendation

The Office of the Chief Medical Examiner should follow its accountability and reconciliation procedures to ensure that cremation certificate fees are properly processed, monitored, and reported.

Agency Response

"We agree with this finding. The reconciliation for the period of March 2023 to June 2023 should have been completed in a timely

fashion in early fiscal year 2024. The business office consists of four staff members, in which one member was out on an extended worker's compensation event. Other fiscal year end activities were of a higher priority which impacted many required activities, including this specific reconciliation."

Finding 3

Incomplete GAAP Reporting

Criteria

The Office of the State Comptroller (OSC) requires state agencies to prepare and submit adjustment forms containing information used to report the state's financial position in accordance with Generally Accepted Accounting Principles (GAAP).

OSC provides instructions for GAAP Form 5 requiring agencies to report any contract with an original contract life greater than one year outstanding as of June 30th with an obligation of at least \$300,000.

Condition

OCME incurred contractual obligations of \$1,241,840 but did not complete GAAP Form 5.

Context

We reviewed OCME's GAAP submissions for fiscal years 2022 and 2023. The agency reported \$2,059,360 on GAAP Form 5 in fiscal year 2022. The agency marked GAAP Form 5 as not applicable in fiscal year 2023.

Effect

The omission of contractual obligations on GAAP adjustment forms could result in inaccurate financial reporting by the Office of the State Comptroller.

Cause

OCME did not have adequate controls to ensure complete and accurate GAAP forms.

Prior Audit Finding

This finding has not been previously reported.

Recommendation

The Office of the Chief Medical Examiner should strengthen internal controls over the accounting and reporting of its contractual obligations to ensure the completeness and accuracy of its GAAP forms.

Agency Response

"We agree with this finding. The agency takes this required annual report data submission seriously and acknowledges an error was made. The specific vendor in question was awarded a new contract

and a subsequent purchase order issued for the duration of the contract. The review of purchase order(s) obligations that met the requirement for Form 5 was incomplete and cannot be disputed. More care will be given to completing the fiscal year GAAP Form(s)."

Finding 4

Late Deposits

Criteria

Section 4-32 of the General Statutes requires that any state agency receiving money or revenue of more than \$500, deposit such receipts in depositories designated by the State Treasurer within 24 hours. The state agency can apply for an exception to the 24-hour deposit requirement from the State Treasurer. The state agency must show that compliance would be impracticable and provide the associated reasons.

Condition

Our examination of 20 cremation fee revenue transactions with invoices totaling \$36,000 noted that OCME deposited four of 11 receipts between one and nine business days late. These late deposits totaled \$6,450.

Context

Revenue totaled \$4,162,985 and \$3,958,198 for the fiscal years 2022 and 2023, respectively. Revenue from cremation certificate fees totaled \$3,491,215 and \$3,503,916 for fiscal years 2022 and 2023, respectively. We judgmentally filtered revenue transactions for cremation certificates and then randomly selected transactions for testing.

Effect

Late deposits of receipts increase the risk of lost or misappropriated funds.

Cause

There appears to be a lack of management oversight over the prompt deposit of receipts.

Prior Audit Finding

This finding has not been previously reported.

Recommendation

The Office of the Chief Medical Examiner should strengthen internal controls over deposits to ensure compliance with Section 4-32 of the General Statutes or apply for a waiver from the State Treasurer.

Agency Response

"We agree with this finding. The state statute does not account for the present-day matching of depositing funds to Core-CT generated invoices. Funds cannot be indiscriminately deposited without validating that the cash/checks match to one or more Core-CT

invoices. Unfortunately, some funeral homes overpay their invoice(s) in order to account for current cremation fee obligations that are not currently invoiced. Funeral homes also partially pay which also demands research to accurately apply the payment(s). These activities take time, and there is no one dedicated to these research activities full time. However, the agency recognizes that the statute must be followed. A written request was sent to the State Treasurer on March 1, 2024, requesting consideration for a deposit waiver. On March 20, 2024, the State Treasurer approved a five-business day waiver through June 30, 2025."

STATUS OF PRIOR AUDIT RECOMMENDATIONS

Our [prior audit report](#) on the Office of the Chief Medical Examiner contained one recommendation. The recommendation has been implemented or otherwise resolved during the current audit.

Prior Recommendation	Current Status
The Office of the Chief Medical Examiner should establish a receipts journal to record all cremation certificate revenue in accordance with the State Accounting Manual.	RESOLVED

OBJECTIVES, SCOPE, AND METHODOLOGY

We have audited certain operations of the Office of the Chief Medical Examiner 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 fiscal years ended June 30, 2022 and 2023. The objectives of our audit were to evaluate the:

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

In planning and conducting our audit, we focused on areas of operations based on assessments of risk and significance. We considered the significant internal controls, compliance requirements, or management practices that in our professional judgment would be important to report users. The areas addressed by the audit included payroll and personnel, revenue and cash receipts, accounts receivable, purchasing and expenditures, asset management, reporting systems, information technology, and the Commission on Medicolegal Investigations membership and meetings. We also determined the status of the findings and recommendations in our prior audit report.

Our methodology included reviewing written policies and procedures, financial records, meeting minutes, and other pertinent documents. We interviewed various personnel of the office and. We also tested selected transactions. This testing was not designed to project to a population unless specifically stated. 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 this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the 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 a reasonable basis for our findings and conclusions based on our audit objectives.

The accompanying financial information is presented for informational purposes. We obtained this information from various available sources including the office's management and state information systems. It was not subject to our audit procedures. For the areas audited, we:

1. Identified deficiencies in internal controls;
2. Identified apparent noncompliance with laws, regulations, contracts and grant agreements, policies, or procedures; and

3. Did not identify a need for improvement in management practices and procedures that we deemed to be reportable.

The State Auditors' Findings and Recommendations section of this report presents findings arising from our audit of the Office of the Chief Medical Examiner.

ABOUT THE AGENCY

Overview

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 Chief Medical Examiner is statutorily responsible to investigate all human deaths occurring in the State of Connecticut in the following categories:

- Violent deaths, whether apparently homicidal, suicidal or accidental, including but not limited to those due to thermal, chemical, electrical or radiational injury and criminal abortion, whether apparently self-induced or not
- Sudden or unexpected deaths not caused by readily recognizable disease
- Deaths under suspicious circumstances
- Deaths of persons whose bodies are to be cremated, buried at sea, or otherwise disposed of that will subsequently be unavailable for examination
- Deaths related to disease resulting from employment or to job related accident
- Deaths related to disease which might constitute a threat to public health, and
- Any other death, not clearly the result of natural causes, that occurs while the deceased person is in the custody of a peace officer, law enforcement agency, or the Commissioner of Correction.

The Office of the Chief Medical Examiner is responsible for issuing cremation certificates and collecting the \$150 cremation certificate fee, in accordance with Section 19a-323(b) of the General Statutes. OCME must inquire into the cause and manner of death and opine that no further examination is required, or judicial inquiry is necessary prior to issuing a cremation certificate.

The Office of the Chief Medical Examiner is accredited through the National Association of Medical Examiners (NAME), a professional organization that offers a voluntary inspection and accreditation program for medicolegal death investigative offices. OCME maintained provisional NAME accreditation during the audited period.

Organizational Structure

The [Commission on Medicolegal Investigations](#), an independent administrative commission, consists of the Department of Public Health commissioner or designee, and eight members appointed by the Governor for six-year terms, including two full professors of pathology, two full professors of law, a member of the Connecticut Medical Society, a member of the Connecticut Bar Association, and two members of the public.

The Commission on Medicolegal Investigations appoints the Chief Medical Examiner, sets the term of office, and may remove the incumbent for cause. The Chief Medical Examiner directs the office. Dr. James R. Gill served as the Chief Medical Examiner during the audited period and continues to serve in that

capacity. 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.

As of June 30, 2023, OCME employed 63 full-time, 21 part-time, and six per diem employees across pathology, laboratory, and management services.

Significant Legislative Changes

There were no notable legislative changes that took effect during the audited period.

Statistical Information

The Office of the Chief Medical Examiner experienced a significant increase in its caseload beginning in 2020 due to the COVID-19 pandemic. Due to the end of the pandemic, the total reported deaths and cremations decreased over the last three years. OCME records show the number of investigations the office performed during the audited period and prior fiscal year:

	Fiscal Year Ended June 30,		
	2021	2022	2023
Reported Deaths	27,477	27,484	25,927
Investigated Cremations	22,129	22,660	22,146
Deaths Certified	5,720	5,588	5,212
Autopsies	3,105	3,234	3,027
Death Certificate Signed (No exam)	2,079	1,765	1,607
Examinations	536	589	578
Other Cases	11	11	13

Financial Information

General Fund Receipts

A summary of General Fund receipts during the audited period as compared to the preceding fiscal year follows:

	Fiscal Year Ended June 30,		
	2021	2022	2023
Cremation Certificates	\$ 3,307,385	\$ 3,491,215	\$ 3,503,916
Medical & Autopsy Report Records	60,377	57,745	58,347
Other	9,078	5,652	7,475
Total	\$ 3,376,840	\$ 3,554,612	\$ 3,569,738

The increases in cremation certificate receipts are the result of changes in the number of deaths and the percentage of those deaths that resulted in cremations during the audited period.

General Fund Expenditures

A summary of General Fund expenditures during the audited period as compared to the preceding fiscal year follows:

	Fiscal Year Ended June 30,		
	2021	2022	2023
Personal Services	\$ 6,289,577	\$ 6,877,475	\$ 8,373,410
Contractual Services	933,329	1,312,617	1,139,153
Commodities	362,802	310,934	345,158
Equipment	30,794	31,497	42,333
Total	\$ 7,616,502	\$ 8,532,523	\$ 9,900,054

The increases in personal services are primarily due to annual raises, cost of living adjustments, and additional demand resulting in eight new part-time employees in fiscal year 2022 and 13 new full-time employees and six new per diem employees in fiscal year 2023. The increases in contractual services are primarily due to COVID-19 services, approval of American Rescue Plan Act (ARPA) funding, differences in invoice timing, and a new fellowship program.

Federal and Other Restricted Accounts Fund Receipts

A summary of Federal and Other Restricted Accounts Fund receipts during the audited period as compared to the preceding fiscal year follows:

	Fiscal Year Ended June 30,		
	2021	2022	2023
Grant Transfer Federal Grant Restricted	\$ 441,992	\$ 342,317	\$ 336,655
Federal Aid Restricted	139,785	263,241	50,924
Total	\$ 581,777	\$ 605,558	\$ 387,579

The decrease in Federal Aid Restricted receipts is due to the end of funding from the Coronavirus Relief Fund.

Federal and Other Restricted Accounts Fund Expenditures

A summary of Federal and Other Restricted Accounts Fund expenditures during the audited period as compared to the preceding fiscal year follows:

	Fiscal Year Ended June 30,		
	2021	2022	2023
Personal Services	\$ 26,501	\$ 17,283	\$ 1,243
Contractual Services	393,390	478,538	509,574
Commodities	161,326	126,081	157,160
Equipment	0	0	84,528
Total	\$ 581,217	\$ 621,902	\$ 752,505

Increases in Federal and Other Restricted Accounts Fund expenditures can primarily be attributed to a new fellowship in fiscal year 2022 and the spending of ARPA funding in fiscal year 2023.

A summary of Federal and Other Restricted Accounts Fund expenditures by Federal Assistance Listing during the audited period as compared to the preceding fiscal year follows:

Assistance Listing # / Federal Program Name	Fiscal Year Ended June 30,		
	2021	2022	2023
16.034 Coronavirus Emergency Supplemental Funding	\$ 56,090	\$56,112	\$ 0
16.037 Strengthening the Medical Examiner - Coroner System	0	0	89,857
16.560 Justice Research, Evaluation and Development	0	156,726	34,589
16.738 Edward Byrne Memorial Justice Assistance	22,250	0	0
16.742 Paul Coverdell Forensic Sciences Improvement	89,293	66,024	148,483
21.019 Coronavirus Relief Fund	116,985	122,850	0
21.027 Coronavirus State and Local Fiscal Recovery Funds	0	0	326,705
93.136 Injury Prevention and Control Research - State	278,739	220,190	152,871
97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	17,860	0	0
Total	\$ 581,217	\$ 621,902	\$ 752,505

Capital Equipment Purchase Fund Expenditures

Capital Equipment Purchase Fund expenditures totaled \$111,472 and \$39,058 during the fiscal years 2022 and 2023, respectively.

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. In 1998, at the original donor's request, the fund was modified and became an expendable trust fund. Principal and interest may be used for educational purposes such as library acquisitions, periodicals, teaching aids, or special seminar programs. A summary of fund activity during the audited period as compared to the preceding fiscal year follows:

	Fiscal Year Ended June 30,		
	2021	2022	2023
Beginning Balance	\$ 29,513	\$ 19,811	\$ 22,626
Private Donations	2,965	2,750	0
Investment Interest	23	65	881
Expenditures	12,690	0	139
Ending Balance	\$ 19,811	\$ 22,626	\$ 23,368