

Audit Report

**Maryland Department of Health
Office of the Chief Medical Examiner**

May 2022



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DEPARTMENT OF LEGISLATIVE SERVICES
MARYLAND GENERAL ASSEMBLY**

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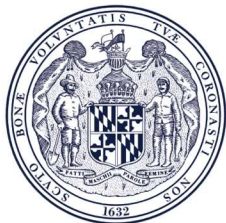
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DEPARTMENT OF LEGISLATIVE SERVICES
OFFICE OF LEGISLATIVE AUDITS
MARYLAND GENERAL ASSEMBLY

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Legislative Auditor

May 12, 2022

Senator Clarence K. Lam, M.D., Senate Chair, Joint Audit and Evaluation Committee
Delegate Carol L. Krimm, House Chair, Joint Audit and Evaluation Committee
Members of Joint Audit and Evaluation Committee
Annapolis, Maryland

Ladies and Gentlemen:

We have conducted a fiscal compliance audit of the Maryland Department of Health – Office of the Chief Medical Examiner (OCME) for the period beginning September 7, 2017 and ending September 30, 2021. OCME investigates violent and suspicious deaths and those deaths unattended by a physician. OCME also keeps reports of all investigated deaths and performs autopsies, when necessary, to determine the cause and manner of death.

Our audit did not disclose any findings that warrant mention in this report.

We wish to acknowledge OCME's efforts to satisfactorily address the three findings contained in our preceding audit report. We also wish to acknowledge the cooperation extended to us during the audit by OCME.

Respectfully submitted,

Gregory A. Hook, CPA
Legislative Auditor

Background Information

Agency Responsibilities

The Office of the Chief Medical Examiner (OCME), which is included within the Maryland Department of Health's budget, investigates violent and suspicious deaths and those deaths unattended by a physician. OCME also keeps reports of all investigated deaths and performs autopsies, when necessary, to determine the cause and manner of death, and makes these records available to the courts, family members, and others. Furthermore, OCME furnishes the State's Attorneys with records relating to deaths for which, in the judgment of the Medical Examiner, further investigation is deemed advisable.

According to OCME's records, during fiscal year 2021, OCME investigated 18,600 deaths and performed 6,744 autopsies; OCME expenditures totaled approximately \$15.7 million.

Autopsy Backlog and OCME Staffing

During the majority of our audit period, OCME conducted at least 99 percent of autopsies within 24 hours. However, in December 2021, due to staffing problems, a backlog of autopsies developed, and by February 2022, OCME reported that it had a backlog of 217 autopsies. As a result, OCME requested intervention from the Federal Emergency Management Agency. As of March 2022, OCME reported that the backlog was resolved.

Per OCME management, inadequate staffing has been a longstanding issue that has resulted in periodic downgrades in its accreditation with the National Association of Medical Examiners (NAME). In March 2021, NAME temporarily waived compliance with its staffing standards for all accredited facilities due to the substantial impact of the COVID-19 public health emergency. As of the date of this audit report, NAME has not indicated when this temporary waiver will expire. NAME accreditation is an endorsement of the OCME and is obtained to maintain the public's confidence in and the creditability of OCME.

Status of Findings From Preceding Audit Report

Our audit included a review to determine the status of the three findings contained in our preceding audit report dated April 4, 2018. We determined that OCME satisfactorily addressed these findings.

Findings and Recommendations

Our audit did not disclose any significant deficiencies in the design or operation of OCME's internal control. Our audit also did not disclose any significant instances of noncompliance with applicable laws, rules, or regulations. Findings that did not warrant inclusion in this report were separately communicated to OCME.

A draft copy of this report was provided to OCME. Since there are no recommendations in this report, a written response was not necessary.

Audit Scope, Objectives, and Methodology

We have conducted a fiscal compliance audit of the Maryland Department of Health – Office of the Chief Medical Examiner (OCME) for the period beginning September 7, 2017 and ending September 30, 2021. The audit was conducted 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.

As prescribed by the State Government Article, Section 2-1221 of the Annotated Code of Maryland, the objectives of this audit were to examine OCME's financial transactions, records, and internal control, and to evaluate its compliance with applicable State laws, rules, and regulations.

In planning and conducting our audit, we focused on the major financial-related areas of operations based on assessments of significance and risk. The areas addressed by the audit included purchases and disbursements, and corporate purchasing cards. We also determined the status of the findings contained in our preceding audit report.

Our audit did not include certain administrative support services that are provided by the Department. Since OCME maintains its statutory independence as outlined in their governing statute these support services are provided at OCME's request. These support services (such as payroll, maintenance of accounting records, and related fiscal functions) are included within the scope of our audit of the Department's Office of the Secretary and Other Units.

Our assessment of internal controls was based on agency procedures and controls in place at the time of our fieldwork. Our tests of transactions and other auditing procedures were generally focused on the transactions occurring during our audit period of September 7, 2017 to September 30, 2021, but may include transactions before or after this period as we considered necessary to achieve our audit objectives.

To accomplish our audit objectives, our audit procedures included inquiries of appropriate personnel, inspections of documents and records, tests of transactions, and to the extent practicable, observations of OCME's operations. Generally, transactions were selected for testing based on auditor judgment, which primarily considers risk, the timing or dollar amount of the transaction, or the significance of the transaction to the area of operation reviewed. As a matter of course, we do not normally use sampling in our tests, so unless otherwise specifically indicated, neither statistical nor non-statistical audit sampling was used to select the transactions tested. Therefore, unless sampling is specifically indicated in a finding, the results from any tests conducted or disclosed by us cannot be used to project those results to the entire population from which the test items were selected.

We also performed various data extracts of pertinent information from the State's Financial Management Information System (such as revenue and expenditure data) as well as from the contractor administering the State's Corporate Purchasing Card Program (credit card activity). The extracts are performed as part of ongoing internal processes established by the Office of Legislative Audits and were subject to various tests to determine data reliability. We determined that the data extracted from these sources were sufficiently reliable for the purposes the data were used during this audit. We also extracted data from OCME's internal computer system for the purpose of testing disbursements. We performed various tests of the relevant data and determined that the data were sufficiently reliable for the purposes the data were used during the audit. Finally, we performed other auditing procedures that we considered necessary to achieve our objectives. The reliability of data used in this report for background or informational purposes was not assessed.

OCME's management is responsible for establishing and maintaining effective internal control. Internal control is a process designed to provide reasonable assurance that objectives pertaining to the reliability of financial records; effectiveness and efficiency of operations, including safeguarding of assets; and compliance with applicable laws, rules, and regulations are achieved. As provided in *Government Auditing Standards*, there are five components of internal control: control environment, risk assessment, control activities,

information and communication, and monitoring. Each of the five components, when significant to the audit objectives, and as applicable to OCME, were considered by us during the course of this audit.

Because of inherent limitations in internal control, errors or fraud may nevertheless occur and not be detected. Also, projections of any evaluation of internal control to future periods are subject to the risk that conditions may change or compliance with policies and procedures may deteriorate.

Our reports are designed to assist the Maryland General Assembly in exercising its legislative oversight function and to provide constructive recommendations for improving State operations. As a result, our reports generally do not address activities we reviewed that are functioning properly.

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