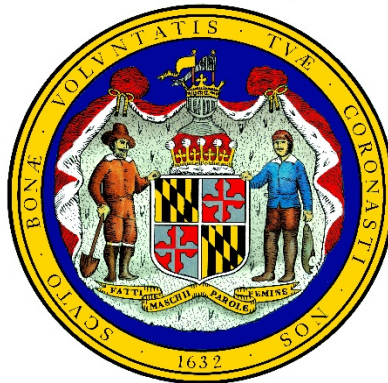


Audit Report

Maryland Department of Health Office of the Chief Medical Examiner

May 2026



OFFICE OF LEGISLATIVE AUDITS
DEPARTMENT OF LEGISLATIVE SERVICES
MARYLAND GENERAL ASSEMBLY

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DEPARTMENT OF LEGISLATIVE SERVICES

OFFICE OF LEGISLATIVE AUDITS
MARYLAND GENERAL ASSEMBLY

May 19, 2026

Senator Shelly L. Hettleman, Senate Chair, Joint Audit and Evaluation Committee
Delegate Jared Solomon, 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 (MDH) – Office of the Chief Medical Examiner (OCME) for the period beginning October 1, 2021 to October 31, 2025. OCME investigates violent and suspicious deaths and deaths unattended by a physician. In addition, the OCME performs autopsies, when necessary, to determine the cause and manner of death. During fiscal year 2025, OCME investigated 17,316 deaths and performed 5,051 autopsies.

Our audit disclosed that OCME could not document that its use of sole source procurements was justified and in the State's best interest. OCME also did not consolidate certain sole source procurements to maximize the State's purchasing power, circumventing certain oversight and transparency requirements.

Our audit also disclosed that OCME did not properly segregate collection and records issuance duties, and did not have a process to reconcile the autopsy records issued to the related collections. As a result, records could be issued and the related collections could be misappropriated without being readily detected.

MDH's response to this audit, on behalf of OCME, is included as an appendix to this report. In accordance with State law, we have reviewed the response and, while MDH generally agrees with the recommendations in this report, we identified certain instances in which statements in the response disagree or appear to be inconsistent with a report finding and recommendation. In each instance, we reviewed and reassessed our audit documentation, and reaffirmed the validity

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of our finding. In accordance with generally accepted government auditing standards, we have included “auditor’s comments” within MDH’s response to explain our position. We will advise the Joint Audit and Evaluation Committee of any outstanding issues that we cannot resolve with MDH.

We wish to acknowledge the cooperation extended to us during the audit by OCME.

Respectfully submitted,

Brian S. Tanen

Brian S. Tanen, CPA, CFE
Legislative Auditor

Background Information

Agency Responsibilities

The Maryland Department of Health (MDH) - Office of the Chief Medical Examiner (OCME), investigates violent and suspicious deaths and deaths unattended by a physician. OCME also performs autopsies, when necessary, to determine the cause and manner of death. According to agency records, OCME investigated 17,316 deaths and performed 5,051 autopsies in fiscal year 2025.

According to the State's records, OCME's fiscal year 2025 expenditures totaled approximately \$23.2 million, of which \$16 million related to salaries (see Figure 1). During the period of June 30, 2022 through June 30, 2025, OCME had vacancy rates that ranged from 15.7 percent to 18.6 percent. As of June 30, 2025, 18.4 percent of the total 114 positions were vacant. These vacancies may have contributed, at least in part, to the findings in this report.

Figure 1
OCME Positions, Expenditures, and Funding Sources

Full-Time Equivalent Positions as of June 30, 2025	
	Positions
Filled	93
Vacant	21
Total	114
Fiscal Year 2025 Expenditures	
	Expenditures
Salaries, Wages, and Fringe Benefits	\$15,965,625
Technical and Special Fees	3,547,473
Operating Expenses	3,640,547
Total	\$23,153,645
Fiscal Year 2025 Funding Sources	
	Funding
General Fund	\$23,106,163
Reimbursable Fund	47,482
Total	\$23,153,645

Source: State financial and personnel records

Office of the Attorney General Audit of Restraint-Related Deaths

In September 2021, the Office of the Attorney General (OAG) initiated an audit of OCME's death determinations in cases where individuals died during or soon after being restrained. The audit included an independent evaluation of 87 restraint-related death investigations conducted by OCME between calendar years 2003 and 2019. In the resultant report issued in May 2025, it was noted that the manner-of-death opinion differed from OCME's determination for 44 of the cases, including 36 cases that the case reviewers deemed homicides and OCME ruled as either undetermined, accidental, or natural.

Prior to the OAG audit, OCME already had procedures requiring independent reviews of certain causes of deaths (e.g., homicides and undetermined). OCME updated its procedures in September 2023 to require independent reviews in all instances where the person died in police custody.

A Governor's Executive Order effective May 15, 2025 directed the OAG to determine if the cases included in the audit should be reopened for investigation and created a task force to recommend improvements for investigating restraint-related deaths and determine whether additional cases should be reviewed. Finally, the Executive Order directed MDH to ensure that OCME implemented recommendations included in the aforementioned OAG audit to improve its investigations of restraint-related deaths. Reports detailing the task force's findings and OCME's progress in implementing the Executive Order requirements are due by December 31, 2026.

Findings and Recommendations

Procurement

Finding 1

The Office of the Chief Medical Examiner (OCME) could not document that its use of sole source procurements was justified and in the State's best interest. In addition, OCME did not consolidate certain of these procurements to leverage the State's purchasing power, which resulted in the circumvention of certain oversight and transparency requirements.

Analysis

OCME could not document that its use of sole source procurements was justified and in the State's best interest. In addition, OCME did not consolidate certain of these procurements to leverage the State's purchasing power, which resulted in

the circumvention of certain oversight and transparency requirements. According to State records, between October 2021 and October 2025, OCME procured sole source contracts for goods and services totaling approximately \$894,000.

Our test of seven sole source procurements¹ totaling \$391,000 disclosed that OCME did not document that no other vendors were available to provide the particular services or that it attempted to negotiate the related pricing. In this regard, we noted other vendors that were likely available to provide the services including vendors under existing statewide contracts. For example, OCME procured HVAC maintenance totaling approximately \$37,300 via sole source even though these services were available through a Department of General Services' statewide master contract. Although OCME advised that it was required to use this vendor to maintain the related HVAC system warranty, it could not provide documentation to support this assertion.

OCME also did not consolidate certain of these procurements to maximize the State's purchasing power, which resulted in the circumvention of certain oversight and transparency requirements. Specifically, our review of procurement activity during the audit period disclosed that OCME awarded 14 sole source contracts to 3 vendors totaling \$508,000, with each contract individually below \$50,000. For example, between June 2022 and June 2025, OCME awarded 1 vendor 5 sole source contracts for neuropathology services totaling \$200,000, that were individually valued between \$38,800 and \$41,600. OCME management advised us that it preferred to keep contract awards at or below its Maryland Department of Health (MDH) delegated purchase level of \$50,000, due to the length of time it takes MDH to procure contracts on its behalf.

State regulations provide that sole source procurements can only be used when no other source is acceptable or suitable, must be supported with a written justification approved by the agency head, and that agencies conduct price negotiations with the vendor. By keeping individual purchases below \$50,000, OCME avoided the direct involvement of MDH's Office of Contract Management and Procurement in accordance with the *MDH Procurement Policy*, and, depending upon the value, further approval from the Department of General Services – Office of State Procurement, and the Board of Public Works. Furthermore, State regulations require publication of the solicitation on *eMaryland Marketplace Advantage (eMMA)* for procurements exceeding \$50,000 to enhance transparency of the procurement process.

¹ We selected contracts procured between October 2022 and July 2025 primarily based on materiality. Services for the seven items tested included HVAC, elevator, medical scanners, and chiller maintenance, neuropathology and anthropology services, and the lease of refrigerated storage trailers.

Recommendation 1

We recommend that OCME comply with State procurement regulations and MDH's Procurement Policy. Specifically, we recommend that OCME

- a. ensure that the sole source procurement method is used when only a single vendor can meet the contract requirements, and adequately document the sole source justification;**
- b. ensure that documented price negotiations are conducted, as appropriate; and**
- c. consolidate procurements for the same services and obtain required approvals when total procurement amounts exceed established limits, including the procurements from the three vendors noted above.**

Cash Receipts

Finding 2

OCME did not properly segregate collection and records issuance duties and did not have a process to reconcile the records issued to the related collections, as required.

Analysis

OCME did not properly segregate collection and records issuance duties and did not reconcile this activity, as required. State regulations authorize OCME to collect fees for each type of record (such as autopsy reports) requested by the public. According to State records, OCME collections between October 2021 and October 2025 totaled approximately \$345,000.

Our review disclosed that four employees handled collections and could also issue the related records and OCME did not have a process to reconcile the records issued to the related collections, to ensure that all fees assessed were accounted for and deposited. As a result, records could be issued and the related collections misappropriated without being readily detected. Our test of 20 record requests disclosed that the related fees were properly collected and deposited.²

The Comptroller of Maryland's *Accounting Policies and Procedures Manual* requires the separation of cash handling and records issuance duties and the reconciling of the value of records issued to the related collections.

² Test items were selected from days between September 2022 and September 2025 with significant collections.

Recommendation 2

We recommend that OCME

- a. segregate duties to ensure that employees processing collections are denied the system capability to issue autopsy reports and other records, and**
- b. periodically reconcile the value of autopsy reports and other records issued with the related collections.**

We advised OCME how to achieve the necessary separation of duties using existing personnel.

Audit Scope, Objectives, and Methodology

We have conducted a fiscal compliance audit of the Maryland Department of Health (MDH) – Office of the Chief Medical Examiner (OCME) for the period beginning October 1, 2021 and ending October 31, 2025. 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 OCME's procedures for investigating certain deaths, cash receipts, certain procurements and disbursements, corporate purchasing cards, certain payroll functions, and materials and supplies.

Our audit did not include certain support services provided to OCME by MDH's Office of the Secretary. These support services (such as certain payroll functions, certain procurements and disbursements, maintenance of accounting records, and related fiscal functions) are included within the scope of our audit of MDH – 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 October 1, 2021 to October 1, 2025, 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) and the State's Central Payroll Bureau (payroll 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 this source were sufficiently reliable for the purposes the data were used during the 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 audit 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.

This report includes findings relating to conditions that we consider to be significant deficiencies in the design or operation of internal control that could adversely affect OCME's ability to maintain reliable financial records, operate effectively and efficiently, and/or comply with applicable laws, rules, and regulations. Our report also includes findings regarding significant instances of noncompliance with applicable laws, rules, or regulations. Other less significant findings were communicated to OCME that did not warrant inclusion in this report.

The response from MDH, on behalf of OCME, to our findings and recommendations, is included as an appendix to this report. As prescribed in State Government Article, Section 2-1224 of the Annotated Code of Maryland, we will advise MDH regarding the results of our review of its response.

Exhibit 1
Listing of Most Recent Office of Legislative Audits
Fiscal Compliance Audits of Maryland Department of Health Units
As of March 2026 (Page 1 of 2)

Name of Audit		Areas Covered	Most Recent Report Date
1	Medical Care Programs Administration – Managed Care Program	Managed Care Program, known as HealthChoice include oversight of the nine private Managed Care Organizations	01/14/26
2	Behavioral Health Administration and Medical Care Programs Administration - Administrative Service Organization for Behavioral Health Services	- Behavioral Health Administration - Medical Care Programs Administration Administrative Service Organization for Behavioral Health Services	10/03/25
3	Regional Institute for Children and Adolescents	- John L. Gildner Regional Institute for Children and Adolescents - Regional Institute for Children and Adolescents – Baltimore	08/25/25
4	Developmental Disabilities Administration	Developmental Disabilities Administration	06/18/25
5	Regulatory Services	22 Health Professional Boards and Commissions - The Office of Health Care Quality	04/09/25
6	Vital Statistics Administration	Vital Statistics Administration	03/19/25
7	Prevention and Health Promotion Administration - Office of Population Health Improvement - Office of Preparedness and Response - Office of Provider Engagement and Regulation	- Prevention and Health Promotion Administration - Office of Population Health Improvement - Office of Preparedness and Response - Office of Provider Engagement and Regulation – Office of Controlled Substances Administration - Office of Provider Engagement and Regulation – Prescription Drug Monitoring Program	08/09/24
8	Pharmacy Services	Pharmacy Services	08/09/24
9	Laboratories Administration	Laboratories Administration	06/05/24

Exhibit 1
Listing of Most Recent Office of Legislative Audits
Fiscal Compliance Audits of Maryland Department of Health Units
As of March 2026 (Page 2 of 2)

Name of Audit		Areas Covered	Most Recent Report Date
10	State Psychiatric Hospital Centers	• Clifton T. Perkins Hospital Center • Eastern Shore Hospital Center • Spring Grove Hospital Center • Springfield Hospital Center • Thomas B. Finan Hospital Center	05/29/24
11	Health Regulatory Commissions	• Maryland Health Care Commission • Health Services Cost Review Commission • Maryland Community Health Resources Commission	01/25/24
12	Medical Care Programs Administration	• Medical Care Programs Administration	11/02/23
13	Office of the Secretary and Other Units	• Office of the Secretary • Deputy Secretary and Executive Director for Behavioral Health • Deputy Secretary for Developmental Disabilities • Deputy Secretary for Public Health • Deputy Secretary for Health Care Financing and Chief Operating Officer • Deputy Secretary for Operations	10/19/23
14	Chronic Care Hospital Centers	• Deer's Head Center • Western Maryland Hospital Center	05/10/23
15	Intellectual Disabilities Residential Centers	• Holly Center • Potomac Center • Secure Evaluation and Therapeutic Treatment	10/24/22



Wes Moore, Governor · Aruna Miller, Lt. Governor · Meena Seshamani, M.D., Ph.D., Secretary

May 14, 2026

Mr. Brian S. Tanen, CPA, CFE
Legislative Auditor
Office of Legislative Audits
The Warehouse at Camden Yards
351 West Camden Street, Suite 400
Baltimore, MD 21201

Dear Mr. Tanen:

Enclosed, please find the responses to the draft audit report on the Maryland Department of Health – Office of the Chief Medical Examiner for the period beginning October 1, 2021, to October 31, 2025.

The Office of the Chief Medical Examiner (OCME) appreciates the opportunity to respond to the audit findings and values accountability, continuous improvement, and responsible stewardship of State resources while fulfilling its critical public health and safety mission.

As outlined in the responses that follow, the OCME acknowledges opportunities to strengthen administrative documentation, procurement processes, and certain internal controls. At the same time, it is important to emphasize the unique context in which these findings originated. OCME's successful operations depend on highly specialized services, tools, and personnel that can provide forensic analysis and uninterrupted support of statewide medicolegal death investigations while preserving accreditation standards—oftentimes working under intense time pressure to do so.

OCME, in collaboration with the Office of State Procurement and the Maryland Department of Health, has already implemented process improvements to address three finding recommendations and initiated corrective action for each remaining recommendation to be addressed by the end of the year. The agency will continue to implement and test sustainable improvements while also ensuring continuous delivery of forensic medicine and death care services to the State of Maryland.

If you have any questions, please contact Frederick D. Doggett at 410-767-0885 or email at frederick.doggett@maryland.gov.

Sincerely,

A handwritten signature in blue ink, appearing to read "Meena Seshamani".

Meena Seshamani, M.D., Ph.D.
Secretary

Enclosures

cc: Kate Wolff, MPA, Chief of Staff, MDH
Emily Berg, Deputy Chief of Staff, MDH
Meg Sullivan, Deputy Secretary for Public Health Services
Martine Gordan, Chief of Staff, MDH
David Davis, Director of Operations
Clint Hackett, Deputy Secretary for Operations, MDH
Frederick D. Doggett, Director, Internal Controls, Audit Compliance & Information Security, MDH
Deneen Toney, Deputy Director, Audit & Compliance, Internal Controls, Audit Compliance & Information Security, MDH
Carlean Rhames-Jowers, Chief Auditor, Internal Controls, Audit Compliance & Information Security, MDH

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

Agency Response Form

Procurement

Finding 1

The Office of the Chief Medical Examiner (OCME) could not document that its use of sole source procurements was justified and in the State's best interest. In addition, OCME did not consolidate certain of these procurements to leverage the State's purchasing power, which resulted in the circumvention of certain oversight and transparency requirements.

We recommend that OCME comply with State procurement regulations and *MDH's Procurement Policy*. Specifically, we recommend that OCME

- a. ensure that the sole source procurement method is used when only a single vendor can meet the contract requirements, and adequately document the sole source justification;**
- b. ensure that documented price negotiations are conducted, as appropriate; and**
- c. consolidate procurements for the same services and obtain required approvals when total procurement amounts exceed established limits, including the procurements from the three vendors noted above.**

Agency Response	
Analysis	Partially Accurate
Please provide additional comments as deemed necessary.	OCME recognizes the importance of clear and consistent procurement documentation and has already implemented targeted process improvements intended to strengthen administrative consistency while preserving operational responsiveness and providing uninterrupted medicolegal death investigation services to the State of Maryland. Specifically, sole source justification documentation will be strengthened moving forward. While OCME agrees that documentation practices can be improved and will be strengthened going forward, OCME disagrees with the claim that its sole source contracting activity deliberately circumvented state procurement requirements. OCME maintains that these procurements were both justified and necessary to ensure uninterrupted, time-sensitive medicolegal death investigation services and systems for the state that are critical to OCME's statutory mission. These procurements were driven by operational urgency, limited vendor availability, specialized

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

Agency Response Form

	system compatibility requirements, and the need to maintain accreditation standards.		
Recommendation 1a	Agree	Estimated Completion Date:	Complete
Please provide details of corrective action or explain disagreement.	OCME has implemented procedures to ensure that sole source procurements are used only when appropriate and that written justifications are consistently documented. Specifically, OCME will continue going forward to: • Document source justification using a template developed by the MDH Office of Contract Management and Procurement (OCMP). • Require supervisory review and approval of all sole source documentation prior to procurement execution. • Coordinate with OCMP to confirm appropriate procurement pathways for specialized forensic services. Additionally, training on the revised documentation procedures will be provided to OCME administrative and procurement staff.		
Recommendation 1b	Agree	Estimated Completion Date:	Complete
Please provide details of corrective action or explain disagreement.	OCME has ensured that documented price negotiations are conducted where appropriate. OCME will continue to: • Establish written guidance requiring documentation of price negotiations or pricing analysis for sole source procurements when applicable. • Maintain documentation of vendor price discussions, cost comparisons, or other reasonable pricing assessments in the procurement file. • Work with MDH procurement staff to ensure that pricing documentation standards meet State procurement requirements.		
Recommendation 1c	Agree	Estimated Completion Date:	Complete
Please provide details of corrective action or explain disagreement.	OCME has reviewed procurements for opportunities to consolidate services when operationally appropriate and will seek required approvals when procurement thresholds are exceeded. OCME will continue to work with MDH OCMP and State procurement authorities to:		

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

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	● Evaluate whether certain recurring specialized services can be structured under master contracts or other procurement vehicles; ● Establish procurement planning processes to identify services that may reasonably be consolidated; and ● Ensure that required approvals are obtained when procurement thresholds are exceeded.
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Auditor's Comment: While OCME agrees with our recommendations, it notes that our analysis is factually inaccurate because it did not deliberately circumvent state procurement requirements and because the procurements referenced were justified and necessary. Our analysis did not state that OCME deliberately circumvented State procurement requirements. Rather, the finding indicates that OCME's practice of not consolidating the procurements resulted in the circumvention of the requirements. That said, as further noted in our analysis, we were advised by OCME management that the practice of keeping contract awards at or below its delegated procurement threshold was done to expedite the process. As a result, we continue to believe that our analysis is factually accurate.

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

Agency Response Form

Cash Receipts

Finding 2

OCME did not properly segregate collection and records issuance duties and did not have a process to reconcile the records issued to the related collections, as required.

We recommend that OCME

- a. segregate duties to ensure that employees processing collections are denied the system capability to issue autopsy reports and other records, and**
- b. periodically reconcile the value of autopsy reports and other records issued with the related collections.**

We advised OCME how to achieve the necessary separation of duties using existing personnel.

Agency Response	
Analysis	Factually Accurate
Please provide additional comments as deemed necessary.	At present, the OCME Records Department is operating under staffing constraints, most recently due to the retirement of a key staff member in March 2025, followed by the retirement of the records department supervisor in February 2026, and the ongoing State hiring freeze affecting non-exempt positions. Following the loss of experienced personnel, remaining staff have been required to assume cross-coverage of duties to ensure continuity of critical operations and maintain timely service delivery. OCME has taken a risk-based operational approach by implementing compensating controls designed to maintain accountability while preserving continuity of operations. These measures include supervisory review of transactions and record releases, electronic logging and tracking of requests and payments, periodic reconciliation processes between records issued and fees collected, and ongoing monitoring of system access and user activity. Importantly, the audit did not identify any missing or misappropriated funds, confirming that all tested collections were properly deposited, in accordance with both the

Maryland Department of Health Office of the Chief Medical Examiner

Agency Response Form

	National Association of Medical Examiners' Inspection and Accreditation checklist and COMAR 10.35 Subtitle 14. OCME is actively working with the Maryland Department of Health to restore staffing levels and fill vacant positions within the Records Department. Recruitment for these positions has proven challenging due to the specialized nature of the work, the need for employees capable of handling sensitive medicolegal information, extensive training requirements, and broader statewide hiring and retention difficulties affecting administrative support positions. Due to the implications of an internal promotion, once the records supervisor position is filled (request to appoint submitted May 6, 2026 with anticipated start date of June 10, 2026), the process may begin to request a freeze exemption for the remaining open clerk position, followed by recruitment, hiring, and training of a qualified individual. As staffing stabilizes and operational capacity improves, OCME anticipates transitioning toward a more traditional segregation of duties structure consistent with the audit recommendation and similar to what was in place prior to March 2025. As noted above, OCME has already implemented compensating controls, including supervisory review, electronic system tracking, and the development of formal reconciliation procedures to further mitigate risk in the interim.		
Recommendation 2a	Agree	Estimated Completion Date:	Jan 1, 2027
Please provide details of corrective action or explain disagreement.	OCME will modify internal procedures and system permissions to ensure that employees responsible for processing fee collections are not able to issue autopsy reports or other records within the records management system. Specifically, OCME will: ● Realign duties to ensure separation between fee collection and records issuance functions. ● Reevaluate current workflows and system access to address this issue and implement appropriate changes moving forward.		

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

Agency Response Form

	● Conduct periodic audit reviews of case file access within the database system to monitor for suspicious activity and ensure appropriate use.		
Recommendation 2b	Agree	Estimated Completion Date:	Jan 1, 2027
Please provide details of corrective action or explain disagreement.	OCME will establish periodic reconciliation procedures to compare the value of records issued with related collections. The reconciliation process will include: ● Monthly reconciliation of records issued to fees collected ● Documentation of reconciliation reviews by supervisory staff; and ● Coordination with MDH financial management personnel to ensure reconciliation procedures align with State accounting policies.		

AUDIT TEAM

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