



Commonwealth of Massachusetts
Office of the State Auditor
Suzanne M. Bump

Making government work better

Official Audit Report – Issued August 11, 2017

Office of the Chief Medical Examiner

For the period July 1, 2013 through June 30, 2016





Commonwealth of Massachusetts
Office of the State Auditor
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Making government work better

August 11, 2017

Henry M. Nields, MD, PhD, Chief Medical Examiner
Office of the Chief Medical Examiner
720 Albany Street
Boston, MA 02118

Dear Dr. Nields:

I am pleased to provide this performance audit of the Office of the Chief Medical Examiner. This report details the audit objectives, scope, methodology, findings, and recommendations for the audit period, July 1, 2013 through June 30, 2016. My audit staff discussed the contents of this report with management of the agency, whose comments are reflected in this report.

I would also like to express my appreciation to the Office of the Chief Medical Examiner for the cooperation and assistance provided to my staff during the audit.

Sincerely,

A handwritten signature in blue ink, appearing to read "SMB", written in a cursive style.

Suzanne M. Bump
Auditor of the Commonwealth

cc: Daniel Bennett, Secretary, Executive Office of Public Safety and Security
James Connolly, Chair of the Commission on Medicolegal Investigation, Executive Office of Public Safety and Security

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LIST OF ABBREVIATIONS

BARS	Billing and Accounts Receivable Subsystem
CMTS	Case Management Tracking System
GAAP	generally accepted accounting principles
ICP	internal control plan
MMARS	Massachusetts Management Accounting and Reporting System
MSPCL	Massachusetts State Police Crime Laboratory
NAME	National Association of Medical Examiners
OCME	Office of the Chief Medical Examiner
OSA	Office of the State Auditor
OSC	Office of the State Comptroller
OSD	Operational Services Division

EXECUTIVE SUMMARY

The Office of the Chief Medical Examiner (OCME), established under Chapter 38 of the Massachusetts General Laws, is a state agency within the Executive Office of Public Safety and Security. Its primary mission is to investigate the cause and manner of death in cases that fall under its jurisdiction.¹ The Governor appoints the Chief Medical Examiner for a term of five years. The Commission on Medicolegal Investigation, which oversees OCME's activities, consists of the Attorney General, the Secretary of Public Safety and Security, the Commissioner of Public Health, and 13 other people appointed by the Governor for terms of three years.

In accordance with Section 12 of Chapter 11 of the General Laws, the Office of the State Auditor has conducted a performance audit of certain activities of OCME for the period July 1, 2013 through June 30, 2016. In this audit, we determined whether OCME completed toxicology examinations and autopsy reports and issued death certificates in a timely manner. We also reviewed OCME's processes for collecting cremation view fees, filing mandated reports, managing inventory, and completing an internal control plan (ICP).

Below is a summary of our findings and recommendations, with links to each page listed.

Finding 1 Page 10	OCME did not monitor the completion of toxicology examinations or complete autopsies and death certificates within established timeframes.
Recommendations Page 12	<ol style="list-style-type: none">1. OCME should ensure that all data fields are entered accurately and completely in its Case Management Tracking System so that OCME can properly monitor cases for timely completion.2. OCME should continue to identify and implement process improvements that reduce medical examiners' administrative functions.3. OCME should formalize and fully implement procedures to effectively reduce, and monitor progress in reducing, the backlog.

1. After a review of the facts and circumstances of a reported death, OCME accepts the assignment (jurisdiction) of a death investigation.

Finding 2a Page 14	OCME had inadequate controls over the billing of cremation view fee revenue.
Finding 2b Page 15	OCME did not make daily deposits of cremation view fees received.
Finding 2c Page 16	OCME did not properly reconcile its cremation view fee revenue account.
Recommendations Page 18	<ol style="list-style-type: none">1. OCME should develop policies and procedures detailing all required accounting activities related to the billing of cremation view fees.2. OCME should use the state’s Billing and Accounts Receivable Subsystem as a detailed permanent accounts-receivable tracking and reporting system for cremation view fees that provides information such as amounts owed, payments received, adjustments made, and balances due for any given period.3. OCME should deposit cremation view fee revenue daily.4. OCME should reconcile bank statement deposits and revenue monthly.5. OCME should review and update its policies and procedures for collecting, and accounting for, cremation view fee revenue.
Finding 3 Page 20	OCME did not have adequate documentation to support information provided to the state Legislature.
Recommendation Page 20	OCME should establish written policies and procedures for preparing and retaining documentation that supports all the information in the annual reports submitted to the state Legislature.
Finding 4a Page 21	OCME did not conduct periodic physical inventories.
Finding 4b Page 22	OCME’s capital asset inventory records were inaccurate and did not include required information.
Recommendations Page 23	<ol style="list-style-type: none">1. OCME’s management should develop sufficient oversight and monitoring procedures for property and equipment to ensure that prescribed policies and procedures are consistently followed.2. OCME should conduct periodic physical inventories of all property.3. OCME should properly maintain its asset management database by including all appropriate additions (i.e., purchases) and deletions (i.e., disposals) and reconciling them with the results of the physical inventory (i.e., maintenance).4. OCME should update its non–generally accepted accounting principles asset inventory lists to include at least the date of purchase, historical cost, description, location, and date of disposal of each item.

Finding 5 Page <u>24</u>	OCME's ICP needs improvement.
Recommendation Page <u>25</u>	OCME should develop a complete and updated ICP based on a current department-wide risk assessment that includes all aspects of OCME's business operations (i.e., financial and case management activities).

OVERVIEW OF AUDITED ENTITY

The Office of the Chief Medical Examiner (OCME), established under Chapter 38 of the Massachusetts General Laws, is a state agency within the Executive Office of Public Safety and Security. Its primary mission is to investigate the cause and manner of death in cases that fall under its jurisdiction. The Chief Medical Examiner has jurisdiction over cases in which the death was a result of violence; of another unnatural cause; or of a natural cause that, in the Chief Medical Examiner's opinion, requires further investigation.

OCME Responsibilities

According to its website, OCME's purpose is "to provide a comprehensive system for conducting death investigation services in the Commonwealth," including the completion of official autopsy reports and toxicology examinations and the issuance of death certificates to the appropriate parties. A death certificate is the official document, signed by a physician, attesting to a person's death. It includes the time, place, and cause of death as well as pertinent identifying information, such as the age and sex of the deceased. In some cases, a pending death certificate is issued initially, and when all test results are available, a final amended death certificate is prepared.

A toxicology examination studies the interaction between foreign compounds, such as drugs, and previously living organisms to determine a cause of death. A toxicology examination is requested by a medical examiner and completed by the Massachusetts State Police at its crime laboratory in Maynard; the State Police give OCME a completed toxicology report.

An autopsy is a comprehensive medical examination of a dead body, including the internal organs, performed by a physician trained in pathology in order to determine how or why a person died. This examination results in a final autopsy report that documents the cause and manner of death.

During our audit period, there were 49,657 reported deaths² in OCME's Case Management Tracking System. OCME accepted jurisdiction over 18,899 of these deaths. The table below summarizes the reported deaths by fiscal year.

2. A death can be reported by hospitals, medical professionals, or law enforcement.

OCME Caseload of Reported Deaths

Fiscal Year	Reported Deaths	Jurisdiction Declined	Jurisdiction Accepted
2014	17,399	10,943	6,208
2015	16,100	9,717	6,232
2016	16,158	9,476	6,459
Total	<u>49,657</u>	<u>30,136</u>	<u>18,899</u>

Below is a table outlining the number of toxicology examinations, autopsies, and death certificates issued by OCME during the audit period.

OCME Toxicology Examinations, Autopsies, and Death Certificates

Fiscal Year	Toxicology Examinations	Autopsies	Death Certificates
2014	4,708	2,590	6,208
2015	4,463	2,470	6,232
2016	4,297	2,812	6,459
Total	<u>13,468</u>	<u>7,872</u>	<u>18,899</u>

During our audit period, OCME employed approximately 85 people in four regional offices, in Boston, Worcester, Holyoke, and Sandwich. It received state-appropriated funding totaling \$7,493,682, \$9,075,305, and \$9,750,000 for fiscal years 2014, 2015, and 2016, respectively.

National Association of Medical Examiners Accreditation

OCME is provisionally accredited³ by the National Association of Medical Examiners (NAME). According to its website, NAME is “the national professional organization of physician medical examiners, medicolegal death investigators and death investigation system administrators.” NAME accreditation demonstrates that OCME meets peer-reviewed standards for the performance of a medical examiner’s function. Although accreditation is not legally required, loss of accreditation could have negative ramifications for law enforcement and families of victims. It could also negatively affect investigations by law-enforcement agencies, as it affects the credibility of autopsy reports and other work performed by OCME in civil and criminal cases and insurance claims filed by families of the deceased.

3. As of December 12, 2016, the National Association of Medical Examiners granted OCME provisional accreditation, contingent on OCME addressing its issue of not completing 90% of autopsy reports within 90 days. This deficiency was originally noted by the National Association of Medical Examiners during its inspection in 2012. OCME has been addressing this deficiency and, if it is resolved, will be granted full accreditation.

NAME accreditation standards establish 90-day timeframes for completing toxicology examinations and autopsy reports for all cases in which jurisdiction is accepted. NAME established these timeframes to promote the timeliness of death investigations, as delays may create financial hardships by holding up life-insurance payouts and other benefits to families and could hinder criminal investigations. To enforce the timeframes, NAME defines two deficiency levels. Phase I deficiencies serve as a warning but do not threaten a loss of accreditation. Phase II deficiencies are deemed more serious and could threaten final accreditation.

Cremation View Fees

OCME medical examiners are required to view any bodies slated for cremation while they are at the various funeral parlors and crematories and inquire into the causes of death. The person receiving the remains pays OCME a \$100 fee for this service. These payments are remitted by funeral homes, which either mail checks or use the state's electronic payment system, ePay. According to OCME, the office collected \$7.7 million in cremation view fees during our audit period. The table below summarizes cremation view fees for each fiscal year of our audit period.

OCME Cremation View Fees Collected

Fiscal Year	ePay	Check	Total Payments
2014	\$2,001,600	\$ 478,545	\$ 2,480,145
2015	2,376,300	246,041	2,622,341
2016	2,503,400	105,835	2,609,235
Total	<u>\$6,881,300</u>	<u>\$ 830,421</u>	<u>\$ 7,711,721</u>

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor (OSA) has conducted a performance audit of certain activities of the Office of the Chief Medical Examiner (OCME) for the period July 1, 2013 through June 30, 2016.

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.

Below is a list of our audit objectives, indicating each question we intended our audit to answer; the conclusion we reached regarding each objective; and, if applicable, where each objective is discussed in the audit findings.

Objective	Conclusion
1. Does OCME ensure that 90% of autopsy reports are completed within 90 calendar days after the date of the autopsy, in accordance with its established policies and the National Association of Medical Examiners' (NAME's) accreditation requirements?	No; see Finding <u>1</u>
2. Does OCME ensure that 90% of toxicology examinations are completed within 90 calendar days after case submission, in accordance with its established policies and NAME's accreditation requirements?	No; see Finding <u>1</u>
3. Does OCME ensure that death certificates are completed within a reasonable timeframe of 90 calendar days after the date of death?	No; see Finding <u>1</u>
4. Does OCME ensure that revenue (i.e., cremation view fees) that is billed, collected, and retained is accurately recorded?	No; see Findings <u>2a</u> , <u>2b</u> , <u>2c</u> , and <u>5</u>
5. Are the number of cases and other required information reported to the state Legislature via annual reports accurate and supported by underlying data?	No; see Finding <u>3</u>
6. Does OCME adequately safeguard its property and equipment?	No; see Findings <u>4a</u> and <u>4b</u>

To achieve our audit objectives, we gained an understanding of OCME and its environment and evaluated its design of internal controls over processes related to death investigations, revenue

recording and reconciliation, annual reporting to the state Legislature, and safeguarding of assets that we deemed significant to our audit objectives.

We obtained data from OCME's Case Management Tracking System (CMTS), which is used to record and monitor the progress of death investigation cases. Accordingly, we reviewed controls for access to programs and data, program changes, and computer operations. We also performed a data-reliability assessment by performing additional validity and integrity tests, including (1) testing for missing data, (2) scanning for duplicate records, and (3) tracing a sample of cases queried to source documents. We determined that the data from this system were sufficiently reliable for the purposes of our audit.

We also performed the following audit procedures:

- We selected a nonstatistical judgmental sample of 93 out of 5,110 completed autopsy cases and examined hardcopy files to verify that autopsy reports and death certificates were signed by medical examiners. Because our testing for signatures on autopsy reports and death certificates involved a nonstatistical sample, the results cannot be projected to the population of autopsy reports and death certificates signed during the audit period.
- We reviewed all 13,468 toxicology examinations in CMTS that were completed during our audit period. Because OCME did not always complete the data field for the toxicology examination report receipt date, we obtained from the Massachusetts State Police Crime Laboratory (MSPCL) documentation of all toxicology examinations it performed for OCME during the audit period, including the dates that OCME submitted toxicology examination requests and the dates that MSPCL completed reports, and calculated the amount of time from the date of each toxicology examination request to the date the report was completed. We then cross-referenced this list with CMTS to determine whether each toxicology examination request was completed within the NAME 90-day timeframe.
- We reviewed all 7,872 autopsies in CMTS that were performed during the audit period. We calculated the amount of time from the date of each reported death to the date each autopsy report was completed to determine whether all autopsies were completed within the NAME 90-day timeframe.
- We reviewed all 18,899 death certificates recorded in CMTS during the audit period. We calculated the amount of time from the date of each reported death to the date the death certificate was completed to determine whether all death certificates were completed within 90 days.
- We performed an analysis of OCME's annual revenue from cremation view fees and revenue collected for the audit period and reviewed internal documents, as well as documents from the Massachusetts Management Accounting and Reporting System (MMARS), that supported the revenue. Through observation and query, we gained an understanding of OCME's process to collect, reconcile, approve, deposit, and record revenue. In addition, to determine whether cash receipts were deposited daily as required, we tested a nonstatistical judgmental sample of 6 out

of 36 monthly bank statements for deposits. Because our testing involved a nonstatistical sample, the results cannot be projected to the population of bank statements from our audit period.

- We determined whether, during the audit period, OCME had prepared and submitted to the state Legislature the reports required by informational requests outlined in the annual General Appropriation Act. In addition, we determined whether all annual reports were signed by the Chief Medical Examiner and whether OCME maintained documentation supporting the information in these reports.
- We obtained OCME's inventory list as of June 30, 2016 to determine whether all assets were properly classified as generally accepted accounting principles (GAAP)⁴ or non-GAAP⁵ and whether the list was complete and accurate and included information required by the Office of the State Comptroller, such as the date of purchase, cost, description, location, and date of disposal of each item.
- We obtained a list of all asset equipment purchases recorded in MMARS during the audit period and selected all 4 purchases of GAAP assets to verify that they were properly authorized.
- We obtained a list of all asset equipment purchases recorded in MMARS during the audit period and selected a judgmental nonstatistical sample of 15 out of the 54 non-GAAP asset purchases to verify that they were properly authorized. Because our testing for non-GAAP asset purchases involved a nonstatistical sample, the results cannot be projected to the population of non-GAAP assets purchased during the audit period.
- We obtained a list of all 5 non-GAAP asset disposals from the audit period to verify that they were properly authorized.
- We obtained a list of all asset equipment purchases recorded in MMARS during the audit period, totaling \$323,829, to determine whether OCME accurately recorded all 3 qualifying GAAP asset purchases in the MMARS GAAP asset subsystem.
- We obtained a list of all asset equipment purchases recorded in MMARS during the audit period, totaling \$536,339, to determine whether non-GAAP assets purchased by OCME were related to department operations and were properly classified as equipment purchases. We reviewed all 54 equipment purchases between \$1,000 and \$49,999.99 from the audit period.

In addition, based on OSA's most recent data-reliability assessment of MMARS, dated April 8, 2014, and our current comparison of source documentation with MMARS information, we determined that the information obtained from MMARS for our audit period was sufficiently reliable for the purposes of our audit work.

4. According to the Office of the State Comptroller, GAAP assets are fixed assets that cost \$50,000 or more and have a useful life of more than one year.

5. According to the Office of the State Comptroller, non-GAAP assets are fixed assets such as vehicles, equipment, furniture, electronic devices, software, and all electrical and computer components that have a useful life of more than one year and originally cost between \$1,000 and \$49,999.99.

DETAILED AUDIT FINDINGS WITH AUDITEE'S RESPONSE

1. The Office of the Chief Medical Examiner did not monitor the completion of toxicology examinations or complete autopsies and death certificates within established timeframes.

The Office of the Chief Medical Examiner (OCME) did not monitor the completion of toxicology examinations or complete autopsy reports and death certificates in a timely manner. Such delays in processing could delay court cases and prevent family members from receiving insurance proceeds when needed.

Since July 1, 2013, the Massachusetts State Police Crime Laboratory (MSPCL) has performed toxicology examinations on OCME's behalf. Of the 13,468 toxicology examinations performed during our audit period, 3,819⁶ (28%) were not completed within an industry-established 90-day timeframe; 2,236 of these took more than 120 calendar days to complete.⁷ In addition, it took an average of 164 calendar days from the toxicology report date for OCME to finalize an autopsy report. For the 7,872 autopsy cases from the audit period, 4,551 autopsy reports (58%) were not completed within the 90-day timeframe, 1,383 reports were outstanding for more than one year, and 132 were outstanding for more than 1,000 calendar days. Lastly, of the 18,899 death certificates that should have been completed, 6,020 (32%) were not completed within 90 calendar days after the report of death; 639 of these were pending or incomplete for more than one year.

Further, key information was missing from OCME's Case Management Tracking System (CMTS). Specifically, the toxicology examination report receipt date was missing for 12,845⁸ (95%) of the 13,468 cases involving toxicology examinations, and the completion date was missing for 1,320 (17%) of the 7,872 autopsies and 183 (1%) of the 18,899 death certificates. This lack of complete data makes it difficult to properly monitor case activity, particularly compliance with the 90-day timeframe.

6. This reflects the number of cases in which MSPCL performed a toxicology examination that exceeded the 90-day timeframe during the three fiscal years. However, for the two most recent fiscal years, MSPCL has completed at least 90% of toxicology exams within 90 calendar days of case submission.

7. It should be noted that in OCME's most recent annual report, during the past fiscal year MSPCL issued toxicology reports in an average of 31 days.

8. OCME receives hard copies of toxicology reports via interoffice mail from MSPCL personnel during each week's laboratory specimen collection.

Authoritative Guidance

The National Association of Medical Examiners (NAME), in its Inspection and Accreditation Checklist (effective January 2009) and its Inspection and Accreditation Checklist for Autopsy (effective February 2013), has established a 90-day timeframe⁹ for completing toxicology examinations and autopsy reports as a standard and as part of the requirements to achieve full accreditation. Both checklists include the questions “Are 90% of toxicology examinations completed within 90 calendar days of case submission?” and “Are 90% of reports of all postmortem examinations completed within 90 calendar days from the time of autopsy?”

NAME does not provide a timeframe for the completion of death certificates. However, we contacted NAME and were told that although it does not have a standard for death certificates, it believes 90 days is an appropriate timeframe to complete this task. Further, we researched five¹⁰ other medical examiners' and coroners' offices outside Massachusetts to determine whether there was a benchmark to evaluate the timeliness of death certificates. Based on our review, we determined that a 90-day timeframe from the date of reported death to the completion of a death certificate with a final cause and manner was a reasonable standard to use to evaluate OCME's timeliness in completing death certificates.

Reasons for Noncompliance

OCME officials gave the following reasons for the untimely completion of autopsy reports and death certificates:

- During the implementation of CMTS, OCME did not consider the need for edits surrounding key dates (toxicology examination report receipt date, autopsy report date, and death certificate date) to ensure that they were entered completely and accurately. In addition, OCME did not have any formal policies or procedures that required staff members to periodically review case management activity for omissions or errors or to monitor when toxicology reports had been completed so that it could finalize autopsy reports.
- Until May 2015, medical examiners performed administrative functions (such as following up with law enforcement for police reports and/or primary-care physicians for medical records) that could have been completed by non-medical staff. This diverted time from medical examiners charged with completing death investigations.

9. NAME requires that at least 90% of cases in which jurisdiction is accepted be completed in 90 days.

10. The offices we reviewed were in Arkansas, Utah, Los Angeles County (California), St. Louis County (Missouri), and Snohomish County (Washington).

Recommendations

1. OCME should ensure that all data fields are entered accurately and completely in CMTS so that OCME can properly monitor cases for timely completion.
2. OCME should continue to identify and implement process improvements that reduce medical examiners' administrative functions.
3. OCME should formalize and fully implement procedures to effectively reduce, and monitor progress in reducing, the backlog.

Auditee's Response

- *While we respect the review undertaken by the audit team, it is important to point out, as an initial matter, that the Auditor's report utilizes data from a snapshot in time that does not depict the current state of the OCME's controls in place over autopsy reporting, toxicology examinations, and death certificates. The statistics utilized in the Report reflect turnaround times that were the result of practices no longer in place at the agency and thus do not reflect current practices or improvements in processes that occurred in the fall of 2015. The audit report somewhat overstates the role of the National Association of Medical Examiners (NAME). NAME is a private organization consisting of dues-paying members. While it does offer an accreditation service for a fee, there are no distinct benefits available to an agency because of that accreditation, and no funding tied to accreditation. The report states that "loss of accreditation could have negative ramifications for law enforcement and families of victims. It could also negatively affect investigations by law enforcement." However, agency reports and the admissibility of testimony in courts of law are not affected by NAME accreditation. While the OCME voluntarily sought accreditation by NAME, it did so in an effort to survey its operations so as to identify its existing deficiencies and garner information that would be useful in resource allocation. Additionally, while the OCME has chosen to adopt some of the NAME standards as goals for casework completion, there is no legal or formal requirement that it do so.*
- *OCME disagrees with the suggestion that toxicology examinations are not monitored.*
 - *On a monthly basis, the OCME receives and analyzes turnaround times on toxicology testing reports. In fact, the current average turnaround time was reported as 31 days in this report. The audit report also suggests that a lack of information on toxicology reports in CMTS would result in an inability to properly monitor case activity and compliance with 90 day turnaround time. OCME does not agree. In fact, while the OCME does not utilize CMTS for this purpose, it closely monitors the return of toxicology results through a variety of means including reports from Massachusetts State Police Crime Laboratory and medical examiner case logs created especially for this purpose.*
 - *As noted in a footnote to the Auditor's report, there are no issues with toxicology turnaround times at OCME.*
 - *In addition, since the fall of 2015, OCME has made great strides in improving turnaround time for the completion of autopsy reports and death certificates, as well as reducing the backlog of incomplete cases.*
 - *Specifically, funding was provided in FY 16 to hire additional staff to establish teams to work with each medical examiner to triage cases and obtain the supplemental information that is needed to finalize cases. The new organizational approach,*

implemented on October 26, 2015, has two goals: 1) meet the standard of a 90 day turnaround for completing 90 percent of the autopsy reports; and 2) complete 5–10 backlog cases per medical examiner per month. The effectiveness of this plan was not considered by the auditors, who elected instead to rely on a number of processes that are no longer in place.

- *The OCME's data show that prior to the implementation of the reorganizational plan in the fall of 2015, 56% of the death certificates and 25% of the autopsy reports were finalized in 90 days. Following nearly one year of post-implementation data from the new organizational approach, (cases examined from October 26, 2015 to October 2, 2016), 81% of the death certificates and 72% of the autopsy reports were completed in 90 days.*
- *The report recommends that the OCME should formalize and fully implement procedures to effectively reduce and monitor progress in reducing the backlog. We agree, and OCME has already formalized and implemented changes to reduce case backlog.*
- *As discussed, the new organizational approach implemented on October 26, 2015 also required medical examiners to complete 5–10 backlog cases per month. From December 31, 2015 through December 31, 2016, medical examiners completed 1,372 backlog death certificates and 1,120 backlog autopsy reports from calendar years 2011 through 2015. Additionally, monthly reports are generated to monitor individual medical examiner caseloads both for the completion of backlog cases as well as the 90 day turnaround standard. These reports were shared with the auditors.*
- *OCME has acknowledged past data entry errors in the death certificate and autopsy fields in CMTS that assist in the tracking of cases. A process has been established for monthly manual audits of these fields beginning with cases examined as of January 1, 2017. OCME will also pursue the creation of an edit function in CMTS with its vendor.*

Auditor's Reply

Our audit of OCME was properly designed to perform testing within the established audit period, which in this case was the most recently completed fiscal year. Therefore, we did not assess OCME's administration of the processing of toxicology examinations, autopsy reports, and death certificates outside our audit period and cannot comment on this situation. However, it is encouraging to hear that OCME has taken measures to improve this process. Any measures taken by OCME to address the problems we identified during our audit will be reviewed by the Office of the State Auditor (OSA) during its next scheduled audit of the agency.

We do not agree with OCME's assertion that our report overstates NAME's role. Although, as we acknowledge in our report, there is no legal or formal requirement for OCME to adopt NAME standards, NAME is a nationally recognized organization that, through its accreditation process, has established best practices for medical examiners. Being cognizant of these practices and implementing measures to achieve NAME performance standards are beneficial to management, since those actions will enhance professionalism and create a more effective process, minimizing delays that could slow down court

cases and prevent family members from receiving insurance proceeds when they are needed. The Executive Office of Public Safety and Security has recognized the importance of attaining NAME accreditation and adherence to NAME standards by requiring OCME to develop a plan to acquire NAME accreditation.

OSA disagrees with OCME's assertion that OCME is properly monitoring toxicology examinations. Although OCME provided a summary-level analysis of aggregated turnaround times for toxicology examinations from MSPCL, this analysis lacked sufficient information for OCME to adequately monitor the timeliness of completion of death investigations involving toxicology examinations. Specifically, as stated in the report, OCME does not track toxicology examination report receipt dates in CMTS. We believe OCME would be best served by doing so.

Based on its response, OCME took measures to address our concerns in this area both during and after our audit period. We encourage it to continue to implement the controls over this process that we recommend.

2. OCME inadequately administered approximately \$800,000 of cremation view fees.

OCME did not properly administer the collection of cremation view fees paid by check. Not properly accounting for these fees, recording them, and reporting them as revenue (and related accounts-receivable amounts) to the Commonwealth could lead to loss, theft, or misuse.

OCME charges the person receiving remains a fee of \$100 for a medical examiner to visually inspect the body before cremation to ensure that non-natural deaths (e.g., accidental deaths and suicide) are investigated by OCME. During our audit period, OCME received approximately \$7.7 million in cremation view fees. However, OCME did not establish an accounts-receivable system approved by the Office of the State Comptroller (OSC), deposit cremation view fees and other remittances within one day of receipt, or reconcile its cremation view fee revenue to its bank statements and to the Massachusetts Management Accounting and Reporting System (MMARS).

a. OCME had inadequate controls over the billing of cremation view fee revenue.

OCME did not maintain, or could not provide us with, a monthly balance of cremation view fees collected and uncollected. Specifically, OCME did not use the state's Billing and Accounts Receivable

Subsystem (BARS),¹¹ or another accounts-receivable system approved by OSC, as its detailed accounts-receivable system. Instead, OCME used word-processing and spreadsheet software that did not provide comprehensive billing information for unpaid cremation view fees.

Authoritative Guidance

According to OSC’s Accounts Receivable—Receivable Recognition and Reconciliation Policy, “All earned revenue/accounts receivable activity must be recorded in MMARS.” The policy also discusses the reporting of billing information through BARS:

Detailed Reporting

Departments are required to utilize MMARS [through BARS] or their approved delegated billing and accounts receivable systems to record all earned revenue/accounts receivable activity at the detailed transaction level. Departments must obtain Comptroller approval to record these detailed transactions in their delegated billing and accounts receivable systems.

Summary Reporting

Departments that have approved delegated billing and accounts receivable systems are required to utilize MMARS to maintain one summary receivable that accurately represents the net value of the earned revenue/accounts receivable by revenue source code, across fiscal years. Departments are required to maintain their approved delegated accounts receivable systems at a sufficient level of detail to verify the accuracy of summary reporting.

b. OCME did not make daily deposits of cremation view fees received.

OCME did not make daily deposits of all the cremation view fee revenue it received. The table below shows the results of our analysis of collections and deposit activity for May and June of each fiscal year during our audit period. Some cremation view fees were deposited as many as nine days after the date of receipt.

11. BARS, established by OSC, is a statewide, centralized, automated billing and collection subsystem that is fully integrated into MMARS. BARS gives departments a mechanism to bill, collect revenue, provide customer statements, send delinquent notices to customers, and initialize the collection and intercept systems established by the Commonwealth. Departments are required to use BARS to report all earned revenue/accounts-receivable activity; however, they have a choice of using BARS as their billing and collection system or maintaining their own independent billing and accounts-receivable systems.

Month Received	Amount Deposited	Amount Deposited within One Day	Amount Deposited in More Than One Day	Amount Deposited in More Than One Day as Percentage of Amount Received
May 2014	\$ 32,910	\$ 4,810	\$ 28,100	85.38%
June 2014	\$ 39,159	\$ 16,442	\$ 22,717	58.01%
May 2015	\$ 24,052	\$ 8,214	\$ 15,838	65.85%
June 2015	\$ 18,864	\$ 10,039	\$ 8,825	46.78%
May 2016	\$ 9,009	\$ 9,009	\$ 0	0.00%
June 2016	\$ 17,108	\$ 17,108	\$ 0	0.00%

Authoritative Guidance

OSC’s Accounts Receivable—Cash Recognition and Reconciliation Policy, issued July 1, 2004 and revised November 1, 2006, requires departments to deposit cash receipts daily:

A department must deposit all cash receipts in a bank account designated by the Office of the State Treasurer (TRE) daily. Receipts may include cash, checks, and credit cards, and represent accounts receivable or over-the-counter transactions.

In addition, the Bank Account Management section of the OCME Finance Office Internal Controls document states that checks should be deposited daily.

c. OCME did not properly reconcile its cremation view fee revenue account.

OCME did not perform monthly reconciliations of its MMARS cremation view fee revenue account and its bank statements to its own financial records.¹²

Revenue from cremation view fees recorded in MMARS did not reconcile with OCME’s record of cremations views performed. According to OCME records, the number of cremation views performed during the audit period was 75,226, which OSA estimates should have resulted in cremation view fee revenue totaling \$7,522,600. However, during this period, OCME recorded \$7,711,721 in cremation view fee revenue in MMARS, or \$189,121 more than our estimate.

In addition, we obtained all monthly bank statements and compared all the revenue shown in OCME’s MMARS financial records (totaling \$7,728,475) and the monthly deposits on OCME’s bank statements (totaling \$7,804,826, or \$76,351 more than the amount in OCME’s MMARS financial

12. Prior OSA audits of OCME identified the same problems with its cremation view fees.

records). The table below summarizes these annual variances among OCME’s cremation view records, the revenue in its MMARS financial records, and the deposit amounts on its bank statements.

Fiscal Year	Estimated Cremation View Fee Revenue per OCME Records	OCME Cremation View Fee Revenue per MMARS	Cremation View Fee Revenue Variance*	All OCME Revenue per MMARS	Deposits per OCME Bank Statements	Bank Statement Deposit Variance
2014	\$2,344,000	\$2,480,145	\$136,145	\$2,485,641	\$2,498,594	\$12,953
2015	2,578,000	2,622,341	44,341	2,633,300	2,676,255	42,955
2016	2,600,600	2,609,235	8,635	2,609,534	2,629,977	20,443
Total	<u>\$7,522,600</u>	<u>\$7,711,721*</u>	<u>\$189,121</u>	<u>\$7,728,475</u>	<u>\$7,804,826</u>	<u>\$76,351</u>

* OCME recorded a nominal amount of fees other than cremation view fees (e.g., expert witness fees and copying fees) in this account.

Authoritative Guidance

Before a cremation, OCME is required to perform a visual inspection of the remains, which carries a \$100 fee according to Section 4.03(3) of Title 505 of the Code of Massachusetts Regulations:

The person with the proper legal authority to receive the decedent including surviving spouse, next of kin or friend . . . either directly or through his authorized representative, including but not limited to funeral director, shall pay a fee of \$100 as set by the Secretary of Public Safety . . . for said service [cremation view by OCME authorized medical personnel].

Section 10 of OSC’s FY2015 Closing / FY2016 Opening Instructions requires departments to reconcile bank statements each month:

Departments should reconcile revenue and cash on a monthly basis within 5 days of month end. . . . Bank statement deposits must be reconciled to cash deposits on a monthly basis.

OCME’s Finance Office Internal Controls document provides the following policies and procedures concerning the reconciliation of bank statements to financial activity recorded in MMARS:

Bank statements are reviewed on a monthly and basis [sic]. . . .

Monthly accounting transactions . . . are completed to deposit the funds into the appropriate revenue accounts. The Budget officer will review the review deposits using both the MMARS and warehouse systems. The MMARS tables are reviewed to ensure that deposits have been accounted for. MMARS tables should also periodically be

reviewed to ensure that deposits made by the agency match those posted by the Treasurer's Office. Any discrepancies which arise between agency and Treasury should be investigated and resolved in a timely fashion.

Reasons for Noncompliance

OCME did not have policies and procedures detailing all required accounting activities related to cremation billings. Such policies and procedures would have addressed internal accounting requirements, the accounts-receivable system in place for the billing of cremation view fees, the recording of in-house receivables in BARS, and the reconciliation of cremation view fee revenue.

OCME's director of Finance stated that he was unaware of OSC's requirements for obtaining OSC approval for OCME's cremation view fee billing and accounts-receivable system and for reporting all earned revenue and accounts-receivable activity in MMARS.

OCME's director of Finance stated that insufficient staff resources resulted in OCME placing a low priority on depositing cremation view fee revenue daily and reconciling bank statements and revenue monthly.

Recommendations

1. OCME should develop policies and procedures detailing all required accounting activities related to the billing of cremation view fees.
2. OCME should use BARS as a detailed permanent accounts-receivable tracking and reporting system for cremation view fees that provides information such as amounts owed, payments received, adjustments made, and balances due for any given period.
3. OCME should deposit cremation view fee revenue daily.
4. OCME should reconcile bank statement deposits and revenue monthly.
5. OCME should review and update its policies and procedures for collecting, and accounting for, cremation view fee revenue.

Auditee's Response

- *The OCME acknowledges that the Comptroller's approved accounting system (BARS) was not used. However, the OCME did use its own system to track payment of cremation fees and asserts there was no loss, theft, or misuse of cremation view fees that were paid by check. The audit report suggests that, "OCME inadequately administered approximately \$800,000 of cremation view fees." The OCME agrees that the check-depositing process in place during the audit period may have created a risk, but that risk does not exist under the OCME's current processes. Because the vast majority of transactions were done via an electronic system and the remaining involved checks that could only be deposited within the OCME's*

accounting system, this risk was minimal. It should be noted the audit did not find that any of the \$800,000 was inappropriately deposited.

- *The OCME began using the BARS system in September 2016 to mitigate all risks. It will further enhance efficiency on June 1, 2017, when all cremation view fees will be paid through the EPay System. This will eliminate the need for the BARS system for cremations. The BARS system will continue to be utilized for other check depositing needs.*
- *The OCME acknowledges that cremation view fees received were not deposited daily.*
- *The OCME corrected this problem [in] June 2016 with the established of the Cash Pro Deposit System. This system enables the OCME's finance department to do daily electronic deposits of all cremation view fees received.*
- *With the implementation of the EPay System, all payments will be made electronically and the OCME will no longer receive checks for payment of cremation view fees.*
- *The OCME acknowledges that cremation view fee accounts were not properly reconciled each month.*
 - *The OCME began using the BARS system in September 2016. In doing so, it came to light that check deposits for cremation fees were not appearing in the OCME's 0699 BQ82 account. The Comptroller's office corrected this problem in March 2017 by setting up a second accounting line (0698).*
 - *With the BARS system now in place, the OCME finance office is working with the Comptroller's office to reconcile the 0698 and 0699 accounts with the bank statements.*
- *The OCME finance office is updating its accounting policies and procedures related to the cremation revenue account to reflect the changes brought about by the implementation of the EPay system.*
 - *The EPay system will enable the OCME finance department to track the number of cremation views paid with the number of views performed.*
- *The OCME has requested the Comptroller's office conduct an assessment of OCME's accounting, billing and bank statement reconciliation practices to ensure the changes that have [been] implemented address the identified deficiencies.*

Auditor's Reply

OSA disagrees with OCME's response that the risk was "minimal" for payments made under the check depositing process in place. The purpose of monthly bank reconciliations is to ensure that all checks received are deposited and detect missing deposits in a timely manner. Since monthly bank account reconciliations were not performed, OCME may still not know what portion, if any, of the \$800,000 received was not deposited.

Based on its responses, we believe the OCME is taking measures to address our concerns regarding the depositing and reconciliation of cremation view fees and its update of policies and procedures.

3. OCME did not maintain adequate documentation to support information provided to the state Legislature.

OCME did not maintain documentation to support the information it provided in its fiscal year 2013 and 2014 annual reports to the state Legislature. As a result, there is inadequate assurance that the information provided in these reports is complete and accurate.

Authoritative Guidance

According to the General Appropriation Acts of 2013, 2014, and 2015 (which pertain to fiscal years 2014, 2015, and 2016, respectively), OCME is required to submit to the state House and Senate Committees on Ways and Means each January a report on the previous fiscal year with information such as OCME's current caseload for the fiscal year, the number of procedures performed, all relevant information regarding turnaround time and backlogs, and any other information specified in each year's act.

In its Internal Control Guides, issued in September 2007 and June 2015, OSC stresses the importance of internal controls and the need for documentation. The 2007 guide states,

Documentation involves preserving evidence to substantiate a decision, event, transaction, or system. All documentation should be complete, accurate, and recorded timely.

The 2015 guide states,

Managers and other staff in key roles should document internal control, all transactions and other significant events in a manner that allows the documentation to be readily available for examination. The documentation may appear in management directives, administrative policies, or operating manuals, in either paper or electronic form.

Reasons for Noncompliance

OCME's chief of staff stated that he was unaware of the requirement of maintaining supporting documentation for the information in OCME's annual reports. In addition, OCME does not have written procedures and policies in place that detail the process for completing the reports and retaining the supporting documentation.

Recommendation

OCME should establish written policies and procedures for preparing and retaining documentation that supports all the information in the annual reports submitted to the state Legislature.

Auditee's Response

- *The information provided to the House and Senate Committees on Ways and Means in FY 2013 and FY 2014 was an electronic report generated by the agency's Case Management and Tracking System (CMTS). At that time, these committees sought very basic information contained within the OCME's database, i.e., caseload information, and the responses were simply a query of that system. While the report depicts a snapshot of information, it is complete and accurate as reported to the Legislature and is retrievable. The toxicology data was obtained from the vendors.*
- *In FY 2015 and FY 2016, the House and Senate Committees on Ways and Means changed their request and required substantially more information from the OCME. During those years, the OCME produced detailed reports and maintains documentation relating to the creation of those reports.*

Auditor's Reply

Although OCME asserts that the data that support the information in its fiscal year 2013 and 2014 annual reports to the state Legislature are retrievable, the office was not able to provide OSA with this information when we requested it during our audit. It appears that OCME is now maintaining the required supporting documentation, but to better ensure that this continues, we again recommend that OCME establish better controls over this process, i.e., written policies and procedures for preparing and retaining documentation that supports all information provided in the annual reports submitted to the state Legislature.

4. OCME did not properly administer its inventory of fixed assets.

During the audit period, OCME did not conduct physical inventories for its generally accepted accounting principles (GAAP) and non-GAAP assets. In addition, its inventory record was inaccurate and incomplete and did not contain all information required by OSC. As a result, OCME assets are at a higher risk of loss, theft, or misuse.

a. OCME did not conduct periodic physical inventories.

OCME could not provide documentation of its last completed physical inventory. Additionally, OCME's director of Finance stated that he could not determine when the last physical inventory had been conducted.

Authoritative Guidance

OCME's Finance Office Internal Controls document states,

The Inventory manager will perform a periodic inventory every quarter in order to ensure that all assets are present and accounted for. . . .

The Inventory Manager will also complete a year-end inventory at the end of the fiscal year in order to ensure that all assets are present and accounted for.

In addition, Section F of Chapter 647 of the Acts of 1989 states,

Periodic comparison shall be made between the resources and the recorded accountability of the resources to reduce the risks of unauthorized use or loss and protect against waste and wrongful acts.

b. OCME's capital asset inventory records were inaccurate and did not include required information.

OCME's inventory records for its GAAP and non-GAAP assets were inaccurate and incomplete and did not contain all information required by OSC. We noted the following:

- Twelve GAAP fixed assets, totaling \$409,142, that had been disposed of before our audit period still appeared on the inventory record.
- Three GAAP fixed assets, totaling \$144,834, were not included in the MMARS GAAP asset subsystem.
- Equipment that had been purchased during the audit period at costs between \$1,000 and \$49,999.99 each, for a total of \$536,339, was not included on the non-GAAP fixed asset list.
- For 694 non-GAAP assets, the records did not contain all information required by OSC, such as the purchase date, historical cost, and date of disposal (if applicable).

Authoritative Guidance

The OSC and Operational Services Division (OSD) Fixed Assets—Acquisition Policy, issued on July 1, 2004 and revised on November 1, 2006, states, in part,

Non-GAAP Fixed Assets must be recorded in a Department's inventory and reconciled at least annually. This inventory can be either electronic or on paper, as long as it records the date of purchase, amount, description, location and disposition of an item.

According to this policy, non-GAAP fixed assets include items such as vehicles, equipment, furniture, electronic devices, software, and all electrical and computer components that have a useful life of more than one year and an original cost between \$1,000 and \$49,999.99.

The OSC Fixed Assets—Accounting and Management Policy, issued on July 1, 2004 and revised November 1, 2006, states,

*There shall be an **annual inventory** taken of fixed assets owned by every Department. This inventory shall include, at a minimum, a verification of the existence and location of fixed assets owned by a Department. This inventory shall be done on or about June 30th of each year for GAAP and non-GAAP assets. All changes needed to assets shall be entered in MMARS no later than seven (7) business days after June 30th of each year. . . .*

*There shall be a **reconciliation of the fixed asset inventory** against the books and records maintained by the Department, either on the Fixed Asset Subsystem or other documented methods. This reconciliation is to be done, at a minimum, on an annual basis. This reconciliation shall be available for audit either by the department's internal auditors, the State Auditor's Office or the Commonwealth's external auditors. Internal records must reconcile to the records available on the Fixed Asset Subsystem. A Department will maintain **supporting documentation of fixed asset transactions** available for examination by appropriate audit organizations.*

Reasons for Noncompliance

OCME's director of Finance stated that although he was aware of the OCME internal control policy and the requirements of OSC and OSD, he did not consider this annual procedure a high-priority task. In addition, he stated that OCME's limited number of staff members had other, higher priorities.

Recommendations

1. OCME's management should develop sufficient oversight and monitoring procedures for property and equipment to ensure that prescribed policies and procedures are consistently followed.
2. OCME should conduct periodic physical inventories of all property.
3. OCME should properly maintain its asset management database by including all appropriate additions (i.e., purchases) and deletions (i.e., disposals) and reconciling them with the results of the physical inventory (i.e., maintenance).
4. OCME should update its non-GAAP asset inventory lists to include at least the date of purchase, historical cost, description, location, and date of disposal of each item.

Auditee's Response

- *The OCME's finance office did tag and record all assets at the Boston and satellite offices, but did so in a system (Laboratory Information Management System [or LIMS]), not designed to support the inventory of these assets.*
- *The fixed assets inventory has been assigned to a new inventory manager and all assets previously recorded in the LIMS system have been entered into an Excel spreadsheet. Non-GAAP items totaling \$536,339 purchased during the audit have been recorded in the*

spreadsheet. An initial inventory was done in November 2016 and the inventory manager is now in the process of ensuring all required inventory information is recorded and those items that do not meet the criteria for non-GAAP assets are removed from the inventory.

- *The OCME has worked with the Office of the Comptroller to update the GAAP fixed assets in MMARS.*
- *OCME finance office has revised its inventory policy to include description of periodic versus complete inventory and the requirement that the annual completed inventory be reviewed by the Director of Finance.*

Auditor's Reply

Based on its response, OCME is taking measures to address our concerns about the administration of fixed assets.

5. OCME's internal control plan needs improvement.

OCME had not developed an internal control plan (ICP) in accordance with state guidelines. Specifically, OCME had not made annual updates to its ICP, including annual risk assessments, according to its ICP (dated January 2003). In addition, its annual risk assessments were not comprehensive: they did not take into account department-wide risks, such as not completing autopsy reports, toxicology examinations, or death certificates in accordance with standards; loss of CMTS data; and unavailability of OCME examination facilities because of fire or flood. Without an adequately documented system of internal controls, OCME risks not meeting all of its operational objectives economically and efficiently or complying with applicable laws, regulations, and other authoritative guidance as well as grants and other contractual agreements.

Authoritative Guidance

The September 2007 edition of OSC's Internal Control Guide states,

All operating departments in Massachusetts state government are required to develop and document departmental internal controls, which must be prioritized and summarized into a departmental internal control plan based on a risk assessment.

In addition, it stresses the importance of internal controls and the need for departments to develop an ICP, defined as follows:

The Office of the Comptroller defines an internal control plan as a high level department-wide summarization of the department's risks and the controls used to mitigate those risks. This high level summary must be supported by lower level detail, i.e. departmental policies and procedures.

It also states that “the plan should be reviewed and updated as conditions warrant, but at least annually.”

As part of this plan, risk assessments should be reviewed and updated, if necessary. Developing risk assessments is important because it allows management to focus its attention on the most important risks and to manage them efficiently.

Reasons for Noncompliance

OCME's director of Finance indicated that, although he was aware of the need to update the ICP to address risks identified in a department-wide risk assessment, OCME had experienced staffing constraints dating back as far as 2003 that had hindered updating the ICP.

Recommendation

OCME should develop a complete and updated ICP based on a current department-wide risk assessment that includes all aspects of OCME's business operations (i.e., financial and case management activities).

Auditee's Response

- *Despite the absence of a written ICP and Risk Assessment Plan, since 2003 the OCME has undergone no fewer than six independent reviews and assessments from outside agencies to include the Department of Public Health (2007), the Division of Occupational Safety (2007), Vance Report (2007), Management Review Team (2008), Massachusetts State Police Security Assessment (2008) and the National Association of Medical Examiners Accreditation Inspection (2012). All have assisted the OCME in the identification of risks associated with the operation of the facility and the OCME has spent the ensuing years taking action to mitigate these risks. For example, the reorganizational plan discussed earlier in this report was implemented to mitigate issues associated with delays in finalizing death certificates and completing autopsy reports. The unavailability of OCME examination facilities because of fire or flood would be mitigated by the relocation of examinations to the satellite offices. Loss of CMTS data is mitigated by the daily backup of its electronic data by the Office of Technology Information Services (OTIS) and the permanent retention of hard copies of all medical examiner case files remains the official record. Daily case conference provides the medical examiners with the opportunity for peer review of their cases. The OCME continues to work with its stakeholders participating in workshops, tabletop and full-scale exercises to ensure the Commonwealth's preparedness in the event of a mass fatality.*
- *The OCME recognizes the importance of updating and formalizing all internal controls and risk assessments into one document. Accordingly, the OCME contacted the Office of the Comptroller to request technical assistance in the development of an ICP and Risk Assessment Plan. On April 6, 2017, staff from the Chief of Risk Assessment provided initial two hour training for the key OCME management team and will be providing ongoing assistance to the OCME in the development of the ICP and Risk Assessment.*

Auditor's Reply

We acknowledge that the OCME has undergone various independent reviews since 2003, with each review focusing on one or more distinct part(s) of its operations. However, these reviews do not obviate the need for the updated ICP and comprehensive risk assessment required by OSC. Such an assessment could have identified risks that affect all of OCME's operations and provided reasonable assurance regarding the achievement of the office's mission.

Based on its response, OCME is taking measures to address our concerns on this matter.