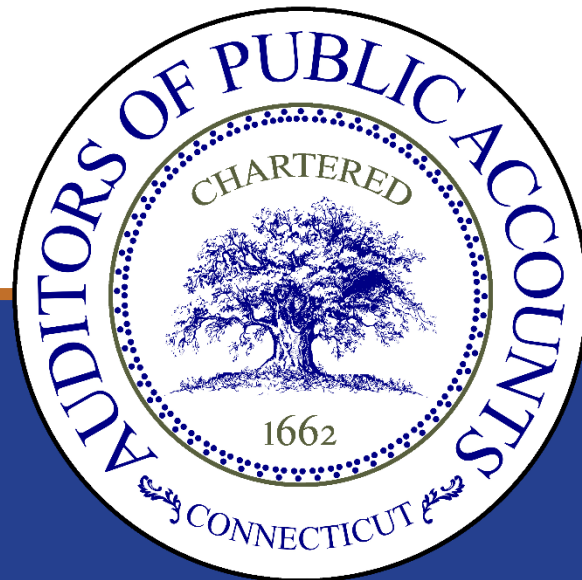


AUDITORS' REPORT

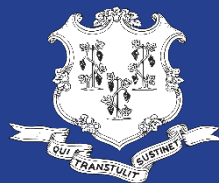
Office of the Chief Medical Examiner

FISCAL YEARS ENDED JUNE 30, 2020 AND 2021



STATE OF CONNECTICUT
Auditors of Public Accounts

JOHN C. GERAGOSIAN
State Auditor



CLARK J. CHAPIN
State Auditor

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STATE OF CONNECTICUT



AUDITORS OF PUBLIC ACCOUNTS

JOHN C. GERAGOSIAN

STATE CAPITOL
210 CAPITOL AVENUE
HARTFORD, CONNECTICUT 06106-1559

CLARK J. CHAPIN

October 5, 2023

INTRODUCTION

We are pleased to submit this audit of the Office of the Chief Medical Examiner (OCME) for the fiscal years ended June 30, 2020 and 2021 in accordance with the provisions of Section 2-90 of the Connecticut General Statutes. Our audit identified internal control deficiencies and instances of noncompliance with laws, regulations, or policies that warrant the attention of management.

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

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

A handwritten signature in black ink that reads "Mark J. Fortin".

Mark J. Fortin
Associate Auditor

Approved:

A handwritten signature in black ink that reads "John C. Geragosian".

John C. Geragosian
State Auditor

A handwritten signature in black ink that reads "Clark J. Chapin".

Clark J. Chapin
State Auditor

STATE AUDITORS' FINDINGS AND RECOMMENDATIONS

Our examination of the records of the Office of the Chief Medical Examiner disclosed the following recommendation, which was not repeated from the previous audit:

Finding 1

Lack of Receipts Journal

Criteria	The State Accounting Manual requires each agency to establish internal controls over receipts to minimize the risk of loss. All agencies receiving funds should maintain a receipts journal. Each entry should include the receipt date, payer, revenue classification, total receipts, deposited amount, deposit slip number, and deposit date.
Condition	The Office of the Chief Medical Examiner did not maintain a receipts journal for cremation certificate receipts during the audited period.
Context	Revenues from cremation certificate fees totaled \$3,261,100 and \$3,307,385 during the fiscal years ended June 30, 2020 and 2021, respectively.
Effect	Incomplete and inconsistent receipt records impair accurate processing, monitoring, and reporting, and may increase the risk of loss due to error or fraud.
Cause	The Office of the Chief Medical Examiner did not have sufficient resources to allow it to log receipts while depositing them within the statutory deadline.
Prior Audit Finding	This finding has not been previously reported.
Recommendation	The Office of the Chief Medical Examiner should establish a receipts journal to record all cremation certificate revenue in accordance with the State Accounting Manual.
Agency Response	"The agency agrees with the stated audit finding and the recommendation. The agency created a revised receipts procedure to remedy the cremation checks/money orders to include a separate cremation spreadsheet that addresses the cited criteria. The spreadsheet was created and implemented on March 30, 2023."

STATUS OF PRIOR AUDIT RECOMMENDATIONS

Our [prior audit report](#) on the Office of the Chief Medical Examiner contained two recommendations. Both have been implemented or otherwise resolved during the current audit.

Prior Recommendation	Current Status
The Office of the Chief Medical Examiner should strengthen controls over cremation certificate receipts by reconciling the number of cremation certificates issued to its invoices and collections. OCME should sequentially number cremation certificates and require approvals of fee waivers in its Case Manager system.	RESOLVED
The Office of the Chief Medical Examiner should strengthen its purchasing controls by obtaining multiple quotations from contractors and vendors on the Department of Administrative Services approved list.	RESOLVED

OBJECTIVES, SCOPE, AND METHODOLOGY

We have audited certain operations of the Office of the Chief Medical Examiner (OCME) in fulfillment of our duties under Section 2-90 of the Connecticut General Statutes. The scope of our audit included, but was not necessarily limited to, the fiscal years ended June 30, 2020 and 2021. The objectives of our audit were to evaluate the:

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

Our methodology included reviewing written policies and procedures, financial records, minutes of meetings, and other pertinent documents; interviewing various personnel of the office; and testing selected transactions. Our testing was not designed to project to a population unless specifically stated. We obtained an understanding of internal controls that we deemed significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contracts, grant agreements, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The accompanying Financial Information is presented for informational purposes. This information was obtained from various available sources including, but not limited to, the office's management and the state's information systems, and was not subjected to the procedures applied in our audit of the office. For the areas audited, we:

1. Identified deficiencies in internal controls;
2. Identified apparent non-compliance with laws, regulations, contracts and grant agreements, policies, or procedures; and
3. Did not identify a need for improvement in management practices and procedures that we deemed to be reportable.

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

ABOUT THE AGENCY

Overview

The [Office of the Chief Medical Examiner](#) (OCME) operates under the control and supervision of the Commission on Medicolegal Investigations in accordance with the provisions of Title 19a Chapter 368q of the Connecticut General Statutes. The commission appoints the chief medical examiner, sets the term of office, and may remove the incumbent for cause. The chief medical examiner directs the office. Dr. James R. Gill served as the chief medical examiner during the audited period and continues to serve in that capacity.

The chief medical examiner is statutorily responsible to investigate all human deaths occurring in the State of Connecticut in the following categories:

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

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

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

Commission on Medicolegal Investigations

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

In addition to appointing the chief medical examiner, the commission sets fees for expert witness and consultation services provided by OCME staff. The commission also adopts OCME's regulations.

Significant Legislative Changes

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

Office of the Chief Medical Examiner Operations

The Office of the Chief Medical Examiner has experienced a significant increase in its caseload over the last three years, including increases of 30% in autopsies and 21% in cremation clearance investigations. The increases are primarily due to the Coronavirus (COVID-19) pandemic. OCME records show the number of investigations the office performed during the audited period and prior fiscal years:

	Fiscal Year Ended June 30,			
	2018	2019	2020	2021
Reported Deaths	22,147	22,745	27,937	27,477
Investigated Cremations	18,268	19,054	22,633	22,129
Deaths Certified	3,730	4,098	5,049	5,719
Autopsies	2,382	2,526	2,909	3,103
Death Certificate Signed (no exam)	969	1,185	1,634	2,085
Examinations	379	387	506	531
Other Cases	1	2	3	13
COVID Investigations	N/A	0	5,140	5,111
COVID Related Deaths	N/A	0	520	364

Financial Information

General Fund

A summary of General Fund receipts is presented below:

General Fund Receipts	Fiscal Year Ended June 30,		
	2019	2020	2021
Cremation Certificates	\$ 2,766,902	\$ 3,261,100	\$ 3,307,385
Medical & Autopsy Report Records	54,456	55,724	60,377
Other	18,929	9,134	9,078
Total	\$ 2,840,287	\$ 3,325,958	\$ 3,376,840

The increase in cremation certificate receipts is primarily due to additional deaths during the COVID-19 pandemic. The decrease in other receipts is due to a reduction in refunds of prior year expenditures.

A summary of General Fund expenditures is presented below:

General Fund Expenditures	Fiscal Year Ended June 30,		
	2019	2020	2021
Personal Services	\$ 5,150,911	\$ 5,854,689	\$ 6,289,577
Contractual Services	709,089	770,368	933,329
Commodities	450,248	383,254	362,802
Equipment	46,763	34,940	30,794
Total	\$ 6,357,011	\$ 7,043,251	\$ 7,616,502

Personal services grew primarily due to annual increases and cost of living adjustments during the audited period. The increase in contractual services is primarily due to additional lab and transportation services, and cold storage costs during the COVID-19 pandemic.

Federal and Other Restricted Accounts Fund

A summary of Federal and Other Restricted Accounts Fund receipts is presented below:

Federal and Other Restricted Accounts Fund Receipts	Fiscal Year Ended June 30,		
	2019	2020	2021
Grant Transfer Federal Grant Restricted	\$ 994,360	\$ 413,171	\$ 441,992
Federal Aid Restricted	26,600	24,920	139,785
Total	\$ 1,020,960	\$ 438,091	\$ 581,777

The decrease in grant transfer federal grant restricted receipts is primarily due to a reduction in the Public Health Crisis Response grant for opioid surge-prevention during the COVID-19 pandemic.

A summary of Federal and Other Restricted Accounts Fund expenditures is presented below:

Federal and Other Restricted Accounts Fund Expenditures	Fiscal Year Ended June 30,		
	2019	2020	2021
Personal Services	\$ 641,008	\$ 102,695	\$ 26,501
Contractual Services	289,981	308,619	393,390
Commodities	4,124	84,203	161,326
Equipment	6,009	22,962	0
Total	\$ 941,122	\$ 518,479	\$ 581,217

The decrease in personal services is primarily due to a reduction in the Public Health Crisis Response grant for opioid surge-prevention during the COVID-19 pandemic.

A summary of Federal and Other Restricted Accounts Fund expenditures by Federal Assistance Listing is presented below:

Federal Grant Expenditures Assistance Listing # / Federal Program Name	Fiscal Year Ended June 30,		
	2019	2020	2021
12.420 Military Medical Research and Development	\$ 32,760	\$ 18,760	\$ 0
16.034 Coronavirus Emergency Supplemental Funding	0	0	56,090
16.738 Edward Byrne Memorial Justice Assistance	0	58,658	22,250
16.742 Paul Coverdell Forensic Sciences Improvement	53,535	170,623	89,293
21.019 Coronavirus Relief Fund	0	22,800	116,985
93.136 Injury Prevention and Control Research - State	188,713	161,641	278,739
93.354 Public Health Crisis Response	666,115	85,997	0
97.036 Disaster Grants-Public Assistance (Presidentially Declared Disasters)	0	0	17,860
Total	\$ 941,123	\$ 518,479	\$ 581,217

Capital Equipment Purchase Fund

A summary of Capital Equipment Purchase Fund expenditures is presented below:

Capital Equipment Purchase Fund Expenditures	Fiscal Year Ended June 30,		
	2019	2020	2021
Equipment	\$ 21,390	\$ 68,791	\$ 78,120
Total	\$ 21,390	\$ 68,791	\$ 78,120

The increase in equipment expenditures is primarily due to the purchase of a video surveillance system, computers, and servers.

Irwin H. Lepow Trust Fund

The Irwin H. Lepow Trust Fund was established as a non-expendable trust fund in 1988 to honor the memory of Dr. Irwin H. Lepow, the first chairperson of the Commission on Medicolegal Investigations. In 1998, at the original donor's request, the fund was modified and became an expendable trust fund. Principal and interest may be used for educational purposes such as library acquisitions, periodicals, teaching aids, or special seminar programs. A summary of fund activity during the audited period and prior fiscal year is presented below:

Lepow Fund Balance and Transactions	Fiscal Year Ended June 30,		
	2019	2020	2021
Beginning Balance	\$ 29,401	\$ 26,280	\$ 29,513
Private Donations	267	350	2,965
Investment Interest	657	413	23
Refund of Prior Year Expenditures	0	4,045	0
Expenditures	4,045	1,575	12,690
Ending Balance	\$ 26,280	\$ 29,513	\$ 19,811