



AUDIT REPORT



DATE September 29, 2020

NO. 2020-005

**FOLLOW-UP DISTRICT 22 MEDICAL EXAMINER
(ORIGINAL REPORT NO. 2018-007 ISSUED DECEMBER 20, 2018)**

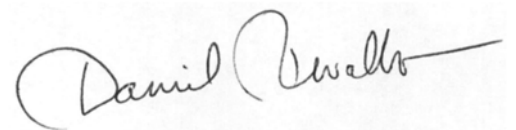
INTERNAL AUDIT DIVISION
ROGER D. EATON
CLERK OF THE CIRCUIT COURT AND COUNTY COMPTROLLER
CHARLOTTE COUNTY FLORIDA

Honorable Roger D. Eaton
Charlotte County Clerk of the Circuit Court and Comptroller
350 East Marion Avenue
Punta Gorda, Florida 33950

We have completed a follow-up audit of the District 22 Medical Examiner Office (Original Report No. 2018-007 issued December 20, 2018). The purpose of this follow-up was to ensure comments and recommendations of the original audit were adequately addressed.

The report details the original audit comments, recommendations, and follows up on the original responses provided. Follow-up was accomplished thru inquiries and observations of evidence.

Respectfully submitted,

A handwritten signature in black ink that reads "Daniel Revallo". The signature is written in a cursive style with a long horizontal line extending to the right.

Daniel Revallo
Internal Audit Director

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EXECUTIVE SUMMARY

The Internal Audit Division performed a follow-up audit of the District 22 Medical Examiner Office. Follow-up audits are limited to the comments and recommendations made in the District 22 Medical Examiner Office Audit Report dated December 20, 2018. This follow-up considers the responses documented and any subsequent, corrective actions taken or delegated.

The follow-up audit report will conclude the original audit, as it pertains to the Vehicle Replacement Program.

The status of any corrective actions will be assigned as follows:

OPEN – Corrective action has not been taken to adequately address the original audit comment.

OPEN/PARTIALLY COMPLETED – Corrective action has started but has not adequately addressed the original audit comment.

CLOSED – Corrective action has been taken to adequately address the original audit comment.

Original Audit Comments and Status of Corrective Actions

CLOSED

- The Contract does not provide a scope to disposition of Medical Examiner Funds Remaining or Owed
- Certificates of Insurance held and sent by the Medical Examiner were not found in the County
- Budget Details Not in Compliance with the Contract
- Financial Reports Lack Support
- Operating Expenses Not Detailed on Budget
- Travel Expenditures language needs improvement in the Contract (Repeat Comment Reported in the 2008 Audit as a non-compliance issue.)
- Contact Not Clear on Salaries and Benefits

BACKGROUND

Medical Examiners are practicing physicians in Pathology. Chapter 406, Part 1, of the Florida Statutes (the “Medical Examiner’s Act”) describes the responsibilities and requirements of the twenty-five (25) Districts serving the State of Florida. In addition, Florida Administrative Code 11G – Records, Autopsy Reports, provides for the records to be maintained by each district medical examiner.

Charlotte County, which is the sole county served by District 22, contracts with Dr. Riazul Imami, M.D., Ph.D., as the County’s Medical Examiner. Consistent with other Florida districts, Dr. Imami performs procedures such as examinations, investigations and autopsies as well as the issuance of cremation approvals, etc. Workload statistics are reported by each district medical examiner to the Medical Examiner Commission annually.

The Florida Governor appoints the various district medical examiners. Dr. Imami’s most recent appointment occurred on July 27, 2018, extending his role as the District 22, Medical Examiner until July 1, 2020.

Dr. Imami’s previous reappointment expired on July 1, 2017, providing for a gap year between his term expiration and his recent reappointment. According to Dr. Imami, “The incumbent District Medical Examiner continues to serve until reappointed or replaced by the Governor, pursuant to Article X, Section 3, of the Florida Constitution.” The County explained that reappointments are dependent on the Governor, not the County or Medical Examiner.

The contractual agreement between Charlotte County and Dr. Imami commenced on October 1, 2015. Pursuant to Section 3, the Agreement automatically renewed for “subsequent three (3) year terms” upon his reappointment. Given his recent reappointment, it would appear, as the Agreement will expire simultaneously with Dr. Imami’s appointed term in 2020.

AUDIT OBJECTIVES

The purpose of the follow-up audit was to determine if the proposed corrective actions documented in response to the five (5) comments and/or recommendations reported, within the Vehicle Replacement Program Audit Report No. 2018-005, were adequately and timely implemented and/or resolved.

SCOPE AND METHODOLOGY

The follow-up audit included review of the Amended and Restated Agreement between Charlotte County and Dr. Riazul H. Imami for Medical Examiner Services, dated April 28, 2020, and a review of any documentation required to remain on file with Charlotte County. Testing was performed through observation of changes and/or required documentation.

COMMENTS AND RECOMMENDATIONS AND FOLLOW-UP AUDIT RESULTS

1. The Contract does not provide a scope to disposition of Medical Examiner Funds Remaining or Owed

We recommend the County and Medical Examiner agree to contract provisions governing the disposition of end-of-year budget variances, whether savings or costs.

Original Response:

“The Budget and Administrative Services Division agrees that the results of the audit need to be addressed. Our response is that we will meet with the County Attorney’s Office to determine our stance on corrective action for each item, whether it be to update or enforce the language, and will address these items in an upcoming meeting with the Medical Examiner’s office to be scheduled promptly after we determine the proper course in the best interest of the County.”

“Medical Examiner agrees with the recommendation: “the County and Medical examiner agree to contract provisions governing the disposition of end-of-year budget variances”.”

Status of Corrective Action: CLOSED

2. Certificates of Insurance held and sent by the Medical Examiner were not found in the County

We recommend the County ensure Certificates of Insurance are on file with the County.

Original Response:

“The Budget and Administrative Services Division agrees that the results of the audit need to be addressed. Our response is that we will meet with the County Attorney’s Office to determine our stance on corrective action for each item, whether it be to update or enforce the language, and will address these items in an upcoming meeting with the Medical Examiner’s office to be scheduled promptly after we determine the proper course in the best interest of the County.”

“Medical Examiner agrees with the recommendation: “the County ensure Certificates of Insurance are on file with the County”.”

Status of Corrective Action: CLOSED

3. Budget Details Not in Compliance with the Contract

We recommend the Contract be amended to only include the current budget submitted, provided the County has the remaining details on file.

Original Response:

“The Budget and Administrative Services Division agrees that the results of the audit need to be addressed. Our response is that we will meet with the County Attorney’s Office to determine our stance on corrective action for each item, whether it be to update or enforce the language, and will address these items in an upcoming meeting with the Medical Examiner’s office to be scheduled promptly after we determine the proper course in the best interest of the County.”

“Medical Examiner agrees with the recommendation: “the contract be amended to only include the current budget submitted, provided the County has the remaining details on file”.”

Status of Corrective Action: CLOSED

4. Financial Reports Lack Support

We recommend the County ensure compliance between financial reports and contract provisions.

Original Response:

“The Budget and Administrative Services Division agrees that the results of the audit need to be addressed. Our response is that we will meet with the County Attorney’s Office to determine our stance on corrective action for each item, whether it be to update or enforce the language, and will address these items in an upcoming meeting with the Medical Examiner’s office to be scheduled promptly after we determine the proper course in the best interest of the County.”

“Medical Examiner agrees with the recommendation: “the County ensure compliance between financial reports and contract provisions”.”

“Furthermore, the Medical Examiner states that at the beginning of the contract period, he provided the documents specified in the contract (including the check register). After submission of the first quarterly report, the County stated that the check register was not necessary. Medical Examiner has continued to provide a detailed quarterly report (without check register). The Medical Examiner requests the contract be amended to reflect which documents the county now finds necessary each quarter.”

Status of Corrective Action: CLOSED

5. Operating Expenses Not Detailed on Budget

We recommend the County verify what detail level of operating expenses needs to be included in the Medical Examiner's annual budget as approved by the County.

Original Response:

"The Budget and Administrative Services Division agrees that the results of the audit need to be addressed. Our response is that we will meet with the County Attorney's Office to determine our stance on corrective action for each item, whether it be to update or enforce the language, and will address these items in an upcoming meeting with the Medical Examiner's office to be scheduled promptly after we determine the proper course in the best interest of the County."

"Medical Examiner agrees with the recommendation: "the County verify what detail of operating expenses needs to be included in the Medical Examiner's annual budget as approved by the County"."

Status of Corrective Action: CLOSED

6. Travel Expenditures language needs improvement in the Contract (Repeat Comment Reported in the 2008 Audit as a non-compliance issue.)

We recommend the County and Medical Examiner agree to language improvements in the Contract Regarding Travel Expenditures.

Original Response:

"The Budget and Administrative Services Division agrees that the results of the audit need to be addressed. Our response is that we will meet with the County Attorney's Office to determine our stance on corrective action for each item, whether it be to update or enforce the language, and will address these items in an upcoming meeting with the Medical Examiner's office to be scheduled promptly after we determine the proper course in the best interest of the County."

"Medical Examiner agrees with the recommendation: "the County and Medical Examiner agree to language improvements in the Contract regarding Travel Expenditures"."

Status of Corrective Action: CLOSED

7. Contract Not Clear on Salaries and Benefits

We recommend that the Contract be amended to further clarify salaries and benefits, to eliminate any confusion in the future.

Original Response:

“The Budget and Administrative Services Division agrees that the results of the audit need to be addressed. Our response is that we will meet with the County Attorney’s Office to determine our stance on corrective action for each item, whether it be to update or enforce the language, and will address these items in an upcoming meeting with the Medical Examiner’s office to be scheduled promptly after we determine the proper course in the best interest of the County.”

“Medical Examiner agrees with the recommendation: “the Contract be amended to further clarify salaries and benefits, to eliminate any confusion in the future.”

Status of Corrective Action: CLOSED

ACKNOWLEDGEMENT

We would like to thank the Charlotte County Budget and Administrative Services Division, the Charlotte County Attorney’s Office, the Charlotte County Risk Management Division and the District 22 Medical Examiner Office for their assistance in updating the contract and providing records needed for this review.

Audit performed by:
Dan Revallo
Internal Audit Director
Charlotte County Clerk of Courts and Comptroller

