COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER

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JOHN NAIMO
AUDITOR-CONTROLLER

October 22, 2014

TO: Supervisor Don Knabe, Chairman
Supervisor Gloria Molina
Supervisor Mark Ridley-Thomas
Supervisor Zev Yaroslavsky
Supervisor Michael D. Antonovich

FROM: John Naimo
Auditor-Controller

SUBJECT: **DEPARTMENT OF MEDICAL EXAMINER-CORONER - FOLLOW-UP OF THE FISCAL REVIEW AND MANAGEMENT AUDIT REPORTS**

We have completed a follow-up review of key recommendations from the Fiscal Review and Management Audit reports of the Department of Medical Examiner-Coroner (MEC or Department) issued on May 6, 2002 and April 22, 2010, respectively. The Auditor-Controller performed the Fiscal Review, and hired Strategica Inc. (Consultant) to perform the Management Audit.

The Fiscal Review report had 63 recommendations and covered the Department's internal controls and compliance with County fiscal policies including revenue/cash, expenditures, procurement, "Skeletons in the Closet" Store, etc. The Management Audit had 43 recommendations and included an evaluation of the Department's mission, operations, policies, procedures, and programs.

Our follow-up review focused on 10 recommendations from the Fiscal Review relating to cash handling, billing for services, controls over vehicle usage, gasoline credit cards, and transferring unclaimed decedent monies. In addition, we followed-up on five recommendations from the Management Audit relating to medical exam protocols, cost recovery, and receivables management.

Summary of Findings

Subsequent to the Fiscal Review and Management Audit, the Department took corrective actions such as recovering actual costs for Gunshot Residue testing, and

pursuing an amendment to the County Code so that the actual expense incurred for transportation and handling of decedents can be recovered through fees.

Our follow-up review disclosed that just three (20%) of the 15 original recommendations we reviewed have been fully implemented, five (33%) recommendations have been partially implemented, six (40%) recommendations have not been implemented, and one (7%) recommendation is no longer applicable.

We also developed eight new recommendations covering areas such as preparation of bank deposits, use of appropriate billing rates, follow-up of delinquent receivables, and posting of signs regarding requirements for wearing protective gear within the autopsy suites and the x-ray/photo studio. The following are examples of areas where MEC needs to strengthen internal controls and enforce policy compliance.

- **Ensure Accountability When Funds are Transferred:** Our original review noted that MEC management needs to ensure accountability is established each time funds are transferred from one employee to another. Our follow-up review continued to note instances of funds being transferred between MEC staff without signed acknowledgment of the amount of funds the recipient accepted.

  MEC's attached response indicates that the Department concurs with the recommendation, and it was implemented during the time of our follow-up review.

- **Maintain Vehicle Logs:** MEC management needs to ensure that vehicle logs are properly completed to record all trips by each vehicle. Our follow-up review disclosed that the Department was no longer maintaining vehicle logs as recommended in our original review. Thus, MEC did not maintain sufficient documentation to correlate credit card purchases of gasoline to each vehicle's mileage.

  MEC's attached response indicates that the Department concurs with the recommendation, and it was implemented during the time of our follow-up review.

- **Use Cash Registers for all Over-the-Counter Collections:** Our original review identified the need for MEC to use cash registers in two areas that receive over-the-counter collections. During our follow-up review, we noted that the Department continues to use hand-written receipts rather than cash registers. Cash registers reduce the risk of errors and irregularities in the cash collection and accounting processes.

  MEC's attached response indicates that the Department concurs with the recommendation, and is currently working with the Internal Services Department to purchase point-of-sale software and cash registers.

- **Enforce the Department's Service Floor Protective Apparel Policy:** We observed the Department's autopsy suites and x-ray/photo studio and noted several policy violations that were also identified during the consultant's original review, including employees not wearing disposable caps, not wearing proper eye protection, and not wearing long-sleeve gowns. MEC needs to enforce its policy on wearing protective gear in the autopsy suites and the x-ray/photo studio.

  MEC's attached response indicates that the Department concurs with the recommendation, and it was implemented during the time of our follow-up review. MEC management will ensure that the Service Floor Protective Apparel Policy is enforced, and non-compliant employees will be disciplined accordingly.

Details of these and other findings and new recommendations for corrective action are included in Attachment I.

Review of Report

We discussed our report with MEC management. The Department's attached response (Attachment II) indicates agreement with our new recommendations, and with the implementation status of the original recommendations as determined during this follow-up review. MEC's response also indicates that they implemented a number of the original recommendations after the initiation of our follow-up review.

We thank MEC management and staff for their cooperation and assistance during our review. Please call me if you have any questions, or your staff may contact Robert Smythe at (213) 253-0101.

JN:AB:RS:MP

Attachments

c: William T Fujioka, Chief Executive Officer
Dr. Mark A. Fajardo, Chief Medical Examiner-Coroner
Joseph Kelly, Acting Treasurer and Tax Collector
Public Information Office
Audit Committee

DEPARTMENT OF MEDICAL EXAMINER-CORONER
FOLLOW-UP OF THE FISCAL REVIEW AND MANAGEMENT AUDIT REPORTS

Background and Scope

We have completed a follow-up review of key recommendations from the Fiscal Review and Management Audit reports of the Department of Medical Examiner-Coroner (MEC or Department) issued on May 6, 2002 and April 22, 2010, respectively. The Auditor-Controller performed the Fiscal Review, and hired Strategica Inc. (Consultant) to perform the Management Audit.

The Fiscal Review report had 63 recommendations and covered the Department's internal controls and compliance with County fiscal policies including revenue/cash, expenditures, procurement, "Skeletons in the Closet" Store (Store), etc. The Management Audit had 43 recommendations and included an evaluation of the Department's mission, operations, policies, procedures, and programs.

Our follow-up review focused on 10 recommendations from the Fiscal Review relating to cash handling, billing for services, controls over vehicle usage, gasoline credit cards, and transferring unclaimed decedent monies. In addition, we followed-up on five recommendations from the Management Audit relating to medical exam protocols, cost recovery, and receivables management.

Our review included interviews with MEC staff and management, an examination of policies, and tests of accounts receivable records, invoices, vehicle travel logs, etc.

Status of Prior Recommendations and New Recommendations

Fiscal Review

Fiscal Review Recommendation #1: Coroner management ensure that the Internal Control Certification Program (ICCP) is completed accurately.

Current Status: NOT IMPLEMENTED

County Code Section 2.10.015 requires County departments to annually evaluate their fiscal controls using the ICCP. The ICCP is intended to give departments the ability to assess their own internal controls and take corrective action to ensure compliance with County policies and standards. In our original report, we noted that the MEC certified within its ICCP that fiscal controls were in effect when they were not.

During our follow-up review, we noted that during Fiscal Years (FY) 2011-12 and 2012-13 MEC did not provide documentation to support that they prepared an ICCP, and thus was non-compliant with County Code Section 2.10.015 requiring each department to complete an evaluation of controls in key areas of fiscal operations. Many of the internal control weaknesses discussed in the remainder of this report could have been

identified and corrected if the Department had completed the ICCP as required by County Code. To ensure compliance with County Code and fully implement this recommendation, MEC management needs to ensure that its annual ICCP is completed in a timely manner.

Fiscal Review Recommendation #17: Seek County Counsel's assistance in determining whether the Coroner can obtain blanket approval from the Board of Supervisors (Board) for future transfers to the General Fund in situations where the cost to advertise exceeds the funds to be transferred.

Current Status: IMPLEMENTED

In our original report, we identified that the Department transferred unclaimed decedent funds to the County's General Fund without publishing the unclaimed amounts or obtaining Board approval to transfer these funds to the County's General Fund, as required by State law.

County policy changes have occurred since our original report, and the Treasurer and Tax Collector (TTC) is now responsible for publishing unclaimed funds and obtaining Board approval to transfer these funds to the General Fund. Based on our follow-up review, the Department is reporting unclaimed funds to TTC as required by the County Fiscal Manual (CFM).

Fiscal Review Recommendation #19: Consider centralizing the processing of collections in the Central Cashiering unit, with mail being opened in the presence of two individuals who prepare a list of collections received in the mail.

Current Status: PARTIALLY IMPLEMENTED

In our original report, we noted that the Department received collections at multiple locations and a list of collections received in the mail was not always prepared. MEC management estimates they received approximately $719,000 from mailed checks in FY 2012-13.

During our follow-up review, we noted:

- MEC has not considered centralizing collections, and the processing of collections continues to be decentralized.
- The Forensic Lab Bureau, the Store, and the Accounting Division do not have two individuals opening the mail, and they do not prepare a list of all payments received.
- The Public Services Division staff creates a list of mail receipts, but they do not print or sign the list. As a result, documentation to support that the mail is opened in the presence of two individuals does not exist.

To fully implement this recommendation, MEC management needs to centralize collection processing and ensure that the mail is opened in the presence of two individuals who prepare a list of mail receipts that is signed and dated by the preparer and reviewer.

Fiscal Review Recommendation #20: Ensure that all checks are immediately restrictively endorsed and deposited.

Current Status: NOT IMPLEMENTED

In our original report, we found that checks were not restrictively endorsed until the end of the day and were not always deposited timely.

During our follow-up review, we noted:

- Forensic Lab Bureau staff does not immediately restrictively endorse checks. Instead, their staff delivers checks to MEC's Accounting Division for endorsement. Accountability over the transfer of checks is discussed in our status of Fiscal Review Recommendation #22, below.

- Forensic Lab Bureau staff does not prepare a list of mail receipts (as described under Fiscal Review Recommendation #19, above), which would demonstrate when checks were received. Without the list of mail receipts, we cannot determine if checks were deposited timely.

- We reviewed 16 checks received by the Public Services Division, and noted one (6%) of the checks was not restrictively endorsed.

To fully implement this recommendation, MEC management needs to ensure that all checks are immediately restrictively endorsed upon receipt, and document deposit timeliness.

Fiscal Review Recommendation #22: Ensure accountability is established when collections are transferred from one employee to another.

Current Status: NOT IMPLEMENTED

In our original report, we noted that the clerk who opened the mail did not prepare a listing of payments received. As a result, accountability was not appropriately established when collections were transferred from one employee to another.

During our follow-up review, we noted numerous instances where checks received through the mail continue to be transferred among employees without establishing accountability. For example, both the Public Services Division and Forensic Lab Bureau transfer checks among as many as four staff for various processing steps

without establishing individual accountability, and before transferring the checks to the Accounting Division for deposit.

To fully implement this recommendation, MEC management needs to ensure that accountability is established each time checks are transferred from one individual/unit to another. This transfer of funds should be evidenced by reconciliations, receipts, reports, or similar documentary evidence with appropriate signatures of transferring and receiving employees.

In addition to establishing accountability for fund transfers, MEC should work to reduce the number of check transfers by requiring whenever possible that staff forward original checks directly to the Department's Accounting Division for deposit. Copies of the checks can be made for staff who need the check information for processing. This will reduce the risk of depositing delays and checks being lost or stolen.

New Recommendation

1. **Medical Examiner-Coroner management reduce the number of check transfers by requiring, whenever possible, that staff forward original checks directly to the Department's Accounting Division for deposit.**

New Cash Handling Issues

We noted the following additional cash handling issues:

- The Department does not reconcile mail receipt listings to bank deposits, as required by CFM Section 1.3.3.1.

- The Public Services Division does not document that they reconcile their list of mail receipts to checks and supporting documents, as required by CFM Section 1.3.6. Both reconciliations are necessary to ensure accountability over collections.

- The Department does not deposit collections intact, as required by CFM Section 1.3.7.1. For example, rather than restrictively endorsing checks upon receipt and depositing the checks timely, Store personnel wait to verify orders are not for out-of-stock items that have been discontinued. In addition, the Public Services Division returns mailed checks to customers when the amounts are insufficient to cover service fees and the service has not yet been provided. Not depositing collections intact increases the risk for misappropriation.

New Recommendations

Medical Examiner-Coroner management ensure:

2. **The lists of mail receipts are reconciled to bank deposits, checks, and supporting documents.**

3. **All collections are deposited intact.**

Fiscal Review Recommendation #23: Ensure that personnel performing billing and receivable functions do not receive cash collections.

Current Status: NOT IMPLEMENTED

In our original report, we noted that personnel received payments for invoices they had prepared and sent.

During our follow-up review, we noted:

- One Public Services Division employee performs billing, receives payments, and updates accounts receivable records for transportation and handling fees.
- One Accounting Division employee receives payments and updates accounts receivable for veterans' burial services.

To fully implement this recommendation, MEC management needs to ensure the functions of billing, receiving payments, and updating individual accounts are separated.

Fiscal Review Recommendation #24: Work with County Counsel to determine what services can be billed to various agencies and what action the Department can take with agencies that refuse to pay.

Current Status: PARTIALLY IMPLEMENTED

In our original report, we noted that MEC did not bill the County District Attorney's Office, the California Highway Patrol, or several other government agencies for potentially billable services such as photocopies, photos, etc. Also, MEC staff had indicated that because these agencies had previously refused to pay, the Department stopped billing them.

During our follow-up review, MEC management indicated that the Department is still not billing government agencies that have a history of refusal to pay for services such as gathering and providing statistical data, and copies of photos and autopsy reports. MEC did not maintain historical data of any fees it may have been able to charge government agencies, and thus we cannot assess the fiscal materiality of these potential fees. MEC management also stated that they verbally consulted with County Counsel on billing issues, but did not request a formal County Counsel opinion. To fully implement this recommendation, MEC management needs to identify all agencies that do not reimburse the Department for services it provides and request a written opinion from County Counsel regarding which services can be billed to the agencies and what action the Department can take against agencies that refuse to pay.

Fiscal Review Recommendation #46: Ensure that vehicle trip tickets and logs are properly completed.

Current Status: NOT IMPLEMENTED

In our original report, we noted that MEC personnel did not always complete or review vehicle trip tickets and logs.

During our follow-up review, we noted that the Department no longer maintains vehicle logs to record all trips by each vehicle. As a result, the Department is unable to monitor total vehicle usage or to correlate gasoline purchases and gasoline credit card payments to vehicle mileage and usage.

MEC management indicated that maintaining vehicle logs is overly burdensome. However, other County departments are effectively using vehicle logs. MEC's use of logs will only minimally impact their current workload, while also achieving more effective oversight of County vehicle usage.

To fully implement this recommendation, MEC management needs to create and maintain vehicle logs to record all trips by each vehicle. The logs should include the vehicle number, driver's name, MEC case number, date of travel, destination address, starting and ending odometer readings, miles driven, and the quantity, dollar amount, and date of each fuel purchase. The logs should account for all miles on the respective vehicle's odometer. Information from the logs needs to be periodically analyzed to calculate if the amount of fuel purchased is reasonable based on the number of miles driven, and that the documented miles driven are consistent with the distance between the starting point and destination. In addition, receipts should be maintained and reconciled to each fuel purchase noted on the vehicle logs.

We noted that the Department's policy requires the driver to complete a separate vehicle trip ticket after each vehicle use. However, these tickets are not sufficient for monitoring total vehicle or gasoline usage because they are not kept with the vehicle and are not always prepared or fully completed by staff (e.g., beginning fuel level not recorded, etc.). Use of vehicle trip tickets for oversight of vehicle use and fuel purchases is also much more cumbersome than using vehicle logs. MEC management should consider eliminating the use of vehicle trip tickets, and include any necessary information from the trip tickets in the vehicle log.

New Recommendation

4. **Medical Examiner-Coroner management consider eliminating the use of vehicle trip tickets, and include any necessary information from the trip tickets in the vehicle log.**

Fiscal Review Recommendation #47: Stop issuing credit cards to all drivers and reduce the number of credit cards to equal the number of vehicles.

Current Status: NO LONGER APPLICABLE (REPLACED BY FISCAL REVIEW RECOMMENDATION #46, ABOVE)

In our original report, we noted that MEC issued gasoline credit cards to every full-time permanent employee who regularly drives as part of their job responsibilities. We recommended that MEC management reduce the number of credit cards by instead issuing credit cards to staff when they check out vehicles.

During our follow-up review, MEC management indicated that they are unable to implement this recommendation due to the unpredictable nature of the services they provide. The Department has staff working 24 hours a day in three shifts. The rotation of employees precludes the Department from restricting the number of credit cards issued to equal the number of vehicles. In addition, employees may be assigned to several locations while they are in the field, and need the flexibility to refuel the vehicles whenever necessary.

Once the Department creates and maintains vehicle logs and uses the logs to monitor and document gasoline purchases (as described under Fiscal Review Recommendation #46, above), we believe controls over gasoline credit card purchases will be significantly strengthened. As a result, we consider this recommendation as no longer applicable.

Fiscal Review Recommendation #57: Use a cash register to record over-the-counter collections.

Current Status: NOT IMPLEMENTED

In our original report, we noted that MEC used hand-written receipts rather than cash registers for over-the-counter collections.

During our follow-up review, we noted that the Store and the Public Services Division continue to receive over-the-counter collections without using cash registers. Cash registers reduce the risk of errors and irregularities in the transaction and accounting processes. To fully implement this recommendation, MEC management needs to use cash registers to account for all over-the-counter collections.

Management Audit

Management Audit Recommendation #C11: The Department of the Coroner should enforce policies on wearing protective gear in the autopsy suites.

Current Status: PARTIALLY IMPLEMENTED

The Consultant's original report noted that despite the limitations of the current facility design, the agency generally had good infection control procedures, but one or two staff persons were observed entering autopsy areas without protective gear.

During our follow-up review, MEC management indicated that, subsequent to the Management Audit, the Department revised its Service Floor Protective Apparel Policy to include a section on policy enforcement. The policy states that bureau chiefs, managers, and supervisors should ensure that their staff comply with the policy, and employees who violate the policy will be disciplined.

However, we observed the Department's autopsy suites and x-ray/photo studio and noted the following Service Floor Protective Apparel Policy violations:

- Three employees were not wearing disposable caps.
- One employee was not wearing a disposable long-sleeve gown.
- Three employees were not wearing eye protection and another employee was only wearing glasses. The policy specifies goggles or a face shield must be worn.
- One detective was only wearing an N-95 mask (i.e., disposable surgical mask). The policy specifies this is not acceptable for providing respiratory protection in the autopsy suites.

To fully implement this recommendation, MEC management needs to ensure that the Service Floor Protective Apparel Policy is enforced. In addition, MEC management should consider posting signs outside high-risk areas advising all staff/visitors of the specific protective gear required before entering.

New Recommendation

5. **Medical Examiner-Coroner management consider posting signs outside high-risk areas advising all staff/visitors of the specific protective gear required before entering.**

Management Audit Recommendation #E1: The Department of the Coroner should recalculate the Gunshot Residue (GSR) testing fee to ensure it accurately reflects actual costs on a per-test basis.

Current Status: IMPLEMENTED

The Consultant's original report noted that MEC's GSR testing cost calculation did not adequately recover actual costs.

During our follow-up review, we noted that MEC updated their GSR testing cost calculation in response to the management audit recommendation. We examined the updated documentation supporting MEC's new calculation and noted that equipment and labor costs are now consistently reflecting actual calculated costs per test.

Management Audit Recommendation #E2: The Department of the Coroner should pursue an amendment to County Code Section 2.22.100 so that the actual expense incurred for transportation and handling can be recovered through fees.

Current Status: IMPLEMENTED

The Consultant's original report noted that County Code Section 2.22.100 limits the Department's transportation and handling fee to $200, which was the amount charged by MEC. According to MEC's FY 2008-09 transportation and handling fee cost analysis, the Department incurred a cost of $303.93 for each decedent transported, resulting in a net annual loss of $478,000 to the County for providing the service.

During our follow-up review, we noted that on March 1, 2011, the Board adopted MEC's request to increase the transportation and handling fee from $200 to an amount not to exceed $400.

New Billing Issue

For the period of March 2, 2011 thru April 10, 2013, we reviewed 77 (48%) of the 162 veterans' burial invoices prepared by MEC and noted that underbillings ranging from $98 to $196 per invoice. The underbillings appeared to have been the result of MEC not updating one of its two veterans' burial rate schedules to reflect Board-approved rate changes, and staff who prepare the invoices not using the applicable updated rate schedule. We estimate that MEC's under billings totaled approximately $25,500 for the 162 burial invoices prepared during the 26-month period we reviewed.

New Recommendation

6. **Medical Examiner-Coroner management update the veterans' burial rate schedule and future invoices to reflect the Board-approved rate increase, and ensure that the updated rate schedules are provided to staff responsible for preparing the invoices.**

Management Audit Recommendation #E4: The Department of the Coroner should age accounts receivable on a monthly basis to identify those outstanding for over 30, 60, and 90 days, and to ensure future services are not rendered (except those mandated by legal authority) until past due amounts are paid.

Current Status: PARTIALLY IMPLEMENTED

The Consultant's original report noted that MEC did not age its accounts receivable for transportation and handling or veterans burials accounts receivable.

We reviewed the Department's transportation and handling fee accounts receivable log and noted it ages accounts in increments of 30, 60, and 90 days past due. Therefore,

the Department has implemented this recommendation for the transportation and handling fee accounts receivable.

However, the Department does not age or have follow-up procedures for veterans' burial services accounts receivable. MEC management indicated that the Department follows-up on delinquent veterans' burial services accounts receivable only annually, but was unable to provide documentation to support that they followed-up in calendar year 2012. To fully implement this recommendation, MEC management needs to age all accounts receivable, including veterans' burial services, in increments of 30, 60, and 90 days, and follow-up on all delinquent accounts monthly.

Management Audit Recommendation #E6: The Department of the Coroner should refer delinquent accounts (except for receivables from municipalities) to the TTC for collections, per CFM Section 10.2.2 guidelines.

Current Status: PARTIALLY IMPLEMENTED

The Consultant's original report noted that of the $82,000 of receivables that had been delinquent for over 90 days, only a small fraction had been referred to the TTC for collection, as required by CFM Section 10.2.2.

We traced and agreed the Department's invoice log to referral letters the Department sent to TTC and noted that MEC is now referring certain delinquent accounts to TTC as required. However, MEC staff indicated that when the U.S. Postal Service returns invoices/notifications as undeliverable (e.g., address is incomplete/incorrect, addressee is not at the address indicated, etc.), the Department follows-up on these delinquent invoices internally but does not refer them to TTC for collection. We noted that these delinquent accounts remain on MEC's accounts receivable schedule indefinitely.

To fully implement this recommendation, MEC management should ensure delinquent accounts that meet CFM Section 10.2.2 guidelines are referred to TTC for collection.

Delinquent Accounts and Refund Issues

MEC does not require supervisory review of delinquent account information prior to referral to TTC. As a result, we noted that in two (13%) of the 15 referrals we reviewed, the account information sent to TTC for collections contained incorrect account numbers. Inaccurate account information could delay TTC's collection efforts.

MEC issues refunds when overpayments are identified. We noted that in one case it took seven months for MEC to refund a $200 overpayment. MEC indicated the paperwork was misplaced. In another case, it took 17 months for MEC to refund an $18.32 overpayment.

New Recommendations

Medical Examiner-Coroner management:

7. **Require supervisory review of delinquent account information referred to the Treasurer and Tax Collector.**

8. **Ensure refunds for overpayments are processed timely.**

COUNTY OF LOS ANGELES

DEPARTMENT OF MEDICAL EXAMINER-CORONER

1104 N. MISSION RD, LOS ANGELES, CALIFORNIA 90033

"Enriching Lives"

Mark A. Fajardo, M.D.
Chief Medical Examiner-Coroner

May 28, 2014

TO: John Naimo
Acting Auditor-Controller

FROM: Elaine Palaiologos
Chief Deputy

SUBJECT: RESPONSE TO THE AUDITOR-CONTROLLER'S FOLLOW-UP REVIEW OF THE DEPARTMENT OF MEDICAL EXAMINER-CORONER

Attached is our Department's response to the recommendations made in the Department of Medical Examiner-Coroner Follow-Up Review. The review focused on key recommendations from the Fiscal Review and Management Audit reports issued on May 6, 2002 and April 22, 2010, respectively.

Some of the recommendations contained in the Auditor-Controller's report were implemented prior to the conclusion of the review, while others are currently in the process of being implemented. These recommendations have provided us with the ability to make proactive changes in our processes. Please see the attached responses for each recommendation.

We appreciate the cooperation extended to us by the Auditor-Controller during the follow-up review.

If you have any questions, your staff may contact Sarah Ahonima, Administrative Deputy at (323) 343-0784. Thank you.

EP:agr

Attachment

c: Sarah Ahonima

County of Los Angeles
Department of Medical Examiner-Coroner
Response to Recommendations — Follow-Up Review

Review Summary

Fiscal Review Recommendation #1- Coroner management ensure that the Internal Control Certification Program (ICCP) is completed accurately.

Auditor's Reported Status: NOT IMPLEMENTED

Department's Response:
The Department concurs with this recommendation. Weaknesses were identified for Fiscal Years 2010-2011 and 2011-2012. The Department's management is currently working on completing the Fiscal Years 2012-2013 and 2013-2014 ICCP.

Fiscal Review Recommendation #17- Seek County Counsel's assistance in determining whether the Coroner can obtain blanket approval from the Board of Supervisors for future transfers to the General Fund in situations where the cost to advertise exceeds the funds to be transferred.

Auditor's Reported Status: IMPLEMENTED

Department's Response:
The Treasurer and Tax Collector (TTC) is now responsible for publishing unclaimed funds and obtaining the Board approval to transfer these funds to the General Fund. The Department is reporting unclaimed funds to the TTC as required by the County Fiscal Manual.

Fiscal Review Recommendation #19- Consider centralizing the processing of collections in the Central Cashiering unit, with mail being opened in the presence of two individuals who prepare a list of payments received in the mail.

Auditor's Reported Status: PARTIALLY IMPLEMENTED

Department's Response:
The Department concurs with this recommendation. Mail is now opened in the presence of two individuals who prepare a list of mail receipts that is signed and dated by the preparer and reviewer.

The recommendation was implemented during the time of the follow-up review.

County of Los Angeles
Department of Medical Examiner-Coroner
Response to Recommendations — Follow-Up Review

Review Summary

Fiscal Review Recommendation #20- Ensure that all checks are immediately restrictively endorsed and deposited.

Auditor's Reported Status: NOT IMPLEMENTED

Department's Response:
The Department concurs with this recommendation. The Department's management now ensures that all checks are immediately restrictively endorsed upon receipt, and documents deposit timeliness.

The recommendation was implemented during the time of the follow-up review.

Fiscal Review Recommendation #22- Ensure accountability is established when collections are transferred from one employee to another.

Auditor's Reported Status: NOT IMPLEMENTED

Department's Response:
The Department concurs with this recommendation.

The recommendation was implemented during the time of the follow-up review.

New Recommendation– 1. MEC management reduce the number of check transfers by requiring whenever possible that staff forward original checks directly to the Department's Accounting Division for deposit.

Department's Response:
The Department concurs with this recommendation. The Department currently forwards all of the original checks to the Accounting Division for deposit, and sends copies of the checks to the staff for processing.

The recommendation was implemented during the time of the follow-up review.

New Recommendation– 2. MEC management ensure the lists of mail receipts are reconciled to bank deposits, checks, and supporting documents.

Department's Response:
The department concurs with and is now in compliance with this recommendation.

County of Los Angeles
Department of Medical Examiner-Coroner
Response to Recommendations — Follow-Up Review

Review Summary

The recommendation was implemented during the time of the follow-up review.

New Recommendation– 3. MEC management ensure all collections are deposited intact.

Department's Response:
The Department concurs with this recommendation. Checks are now deposited intact.

The recommendation was implemented during the time of the follow-up review.

Fiscal Review Recommendation #23- Ensure that personnel performing billing and receivable functions do not receive cash collections.

Auditor's Reported Status: NOT IMPLEMENTED

Department's Response:
The Department concurs with this recommendation. Personnel performing billing and receivable functions no longer receive cash collections.

The recommendation was implemented during the time of the follow-up review.

Fiscal Review Recommendation #24- Work with County Counsel to determine what services can be billed to various agencies and what action the Department can take with agencies that refuse to pay.

Auditor's Reported Status: PARTIALLY IMPLEMENTED

Department's Response:
The Department concurs with this recommendation. The Department's management will request a written opinion from County Counsel regarding which MEC services can be billed to the District Attorney, California Highway Patrol, and the San Gabriel Police Department, and what action the Department can take with agencies that refuse to pay.

County of Los Angeles
Department of Medical Examiner-Coroner
Response to Recommendations — Follow-Up Review

Review Summary

Fiscal Review Recommendation #46– Ensure that vehicle trip tickets and logs are properly completed.

Auditor's Reported Status: NOT IMPLEMENTED

Department's Response:
The Department concurs with this recommendation.

The recommendation was implemented during the time of the follow-up review.

New Recommendation– 4. MEC management consider eliminating the vehicle trip tickets, and include any necessary information from the trip tickets in the vehicle log.

Department's Response:
The Department concurs with this recommendation.

Fiscal Review Recommendation #47– Stop issuing credit cards to all drivers and reduce the number of credit cards to equal the number of vehicles.

Auditor's Reported Status: NO LONGER APPLICABLE

Department's Response:
This recommendation is no longer applicable to the Department.

Fiscal Review Recommendation #57- Use a cash register to record over-the-counter collections.

Auditor's Reported Status: NOT IMPLEMENTED

Department's Response:
The Department concurs with this recommendation. Currently, the Department is taking appropriate measures by contacting the Internal Services Department's Information Technology Shared Services Division to purchase Point-of-Sale software and cash registers.

County of Los Angeles
Department of Medical Examiner-Coroner
Response to Recommendations — Follow-Up Review

Review Summary

The recommendation was partially implemented during the time of the follow-up review.

Management Audit Recommendation #C11– The Department of the Coroner should enforce policies on wearing protective gear in the autopsy suites.

Auditor's Reported Status: PARTIALLY IMPLEMENTED

Department's Response:
The Department concurs with this recommendation. MEC management will ensure that the Service Floor Protective Apparel Policy is enforced, and non-compliant employees will be disciplined accordingly.

The recommendation was implemented during the time of the follow-up review.

New Recommendation– 5. MEC management consider posting signs outside high-risk areas advising all staff/visitors of the specific protective gear required before entering.

Department's Response:
The Department concurs with this recommendation.

This recommendation was implemented during the time of the follow-up review.

Management audit Recommendation #E1– The Department of the Coroner should recalculate the Gunshot Residue (GSR) testing fee to ensure it accurately reflects actual costs on a per-test basis.

Auditor's Reported Status: IMPLEMENTED

Department's Response:
The Department concurs with this recommendation. The Gunshot Residue (GSR) testing fee accurately reflects the actual cost.

Management Audit Recommendation #E2– The Department of the Coroner should pursue an amendment to County Code Section 2.22.100 so that the actual expense incurred for transportation and handling can be recovered through fees.

Auditor's Reported Status: IMPLEMENTED

County of Los Angeles
Department of Medical Examiner-Coroner
Response to Recommendations — Follow-Up Review

Review Summary

Department's Response:
The Department concurs with this recommendation. On March 1, 2011, the Board adopted the Department's request to increase the transportation and handling fee from $200 to an amount not to exceed $400.

New Recommendation– 6. MEC management update the veterans' burial rate schedule and future invoices to reflect the Board approved rate increase, and ensure that the updated rate schedules are provided to staff responsible for preparing the invoices.

Department's Response:
The Department concurs with this recommendation.

This recommendation was implemented during the time of the follow-up review.

Management Audit Recommendation #E4- The Department of the Coroner should age accounts receivable on a monthly basis to identify those outstanding for over 30, 60, and 90 days, and to ensure future services are not rendered (except those mandated by legal authority) until past due amounts are paid.

Auditor's Reported Status: PARTIALLY IMPLEMENTED

Department's Response:
The Department concurs with this recommendation.

This recommendation was implemented during the time of the follow-up review.

Management Audit Recommendation #E6- The Department of the Coroner should refer delinquent accounts (except for receivables from municipalities) to the TTC for collections, per County Fiscal Manual Section 10.2.2 guidelines.

Auditor's Reported Status: PARTIALLY IMPLEMENTED

Department's Response:
The Department concurs with this recommendation. The Department is currently referring delinquent accounts (except for receivables from municipalities) to the TTC for collections, per County Fiscal Manual Section 10.2.2 guidelines.

This recommendation was implemented during the time of the follow-up review.

County of Los Angeles
Department of Medical Examiner-Coroner
Response to Recommendations — Follow-Up Review

Review Summary

New Recommendation– 7. MEC management require supervisory review of delinquent account information referred to the Treasurer and Tax Collector, and ensure refunds for overpayments are processed timely.

Department's Response:
The Department concurs with this recommendation.

This recommendation was implemented during the time of the follow-up review.