



Follow-Up Review of
Performance Review of the Office of the
Medical Examiner and Trauma Services

Office of the County Auditor

Follow-up Review

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Follow-Up Review Conducted by:
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OFFICE OF THE COUNTY AUDITOR

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September 30, 2020

Honorable Mayor and Board of County Commissioners

We have conducted a follow-up review of the Performance Review of the Office of the Medical Examiner and Trauma Services. The objective of our review was to determine the implementation status of our previous recommendations.

We conclude that of five recommendations, two were implemented and three were partially implemented. The status of each of our recommendations is presented in this follow-up report.

We conducted this review in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the review to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our review objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our review objectives.

We appreciate the cooperation and assistance provided by the Office of the Medical Examiner and Trauma Services throughout our review process.

Respectfully submitted,

A handwritten signature in blue ink that reads "Bob Melton".

Bob Melton
County Auditor

cc: Bertha Henry, County Administrator
Monica Cepero, Deputy County Administrator
Andrew Meyers, County Attorney
Dr. Craig Mallak, Chief Medical Examiner

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IMPLEMENTATION STATUS SUMMARY

**Follow Up Review of the
Performance Review of the Office of Medical Examiner and Trauma Services
Implementation Status of Previous Findings**

REC. NO.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
1A.	Develop and implement practices to ensure amounts invoiced for services are collected on a timely basis.		✓		
1B.	Develop procedures to ensure charges for services are appropriately entered into PeopleSoft.	✓			
2.	Continue to work with the Lablynx vendor on correcting issues and improving system functionality.		✓		
3.	Develop methods to ensure consistent and accurate reporting to OMB. This may include developing meaningful measures and improved methodologies for tracking and calculating certain measures.	✓			
4.	Conduct a staffing level assessment to determine the appropriate staffing levels and propose budgetary resources to needed to achieve necessary levels.		✓		

INTRODUCTION

Scope and Methodology

The Office of the County Auditor conducts audits of Broward County's entities, programs, activities, and contractors to provide the Board of County Commissioners, Broward County's residents, County management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted a follow-up review of the Performance Review of the Office of the Medical Examiner and Trauma Services (Report No. 18-14). The objective of our review was to determine the implementation status of previous recommendations.

We conducted this review in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the review to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our review objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our review objectives.

Our follow-up review included such tests of records and other auditing procedures as we considered necessary in the circumstances. The follow-up testing period was July 29, 2020 to September 15, 2020. However, transactions, processes, and situations reviewed were not limited by the audit period.

Overall Conclusion

We conclude that of the five recommendations included in the previous report, two were implemented and three were partially implemented.

FOLLOW-UP TO PREVIOUS RECOMMENDATIONS

This section reports actions taken by management on the recommendations in our previous review. The issues and recommendations herein are those of the original review, followed by the current status of recommendations.

1. Approximately \$1.67 Million in Receivables Remains Unpaid; Amounts Billed for Services Should be Properly Entered into PeopleSoft.

During our prior audit, we noted the following concerns:

- A. Approximately \$1.67 million in receivables are due to the County for services provided by the Office of Medical Examiner and Trauma Services (OMETS). Nearly \$1M, or 58%, of the past due amount is owed by the State Attorney's Office (SAO), primarily for expert witness testimony and toxicology testing services. As a result of the SAO and other entities' failure to pay, the County is experiencing a significant and ongoing loss of cost reimbursement.

Expert witness testimony services are recognized as an important function of OMETS, as death investigation and/or toxicology testing results can provide critical information to criminal or civil proceedings. These court related testimony services are primarily provided by the Chief Medical Examiner and the Chief Toxicologist, for death and DUI related cases, respectively. The majority of services are provided at the request of the State Attorney's Office (SAO), but may also be on behalf of the Public Defender's Office or private attorneys, and applicable invoices are sent to the subpoenaing party. Toxicology testing services provided on law enforcement cases are invoiced to the SAO. Each case may require several tests, which have specific charges in the fee schedule.

- B. Toxicology related expert witness testimony services are invoiced to the SAO as a single lump sum amount classified in PeopleSoft as 'Administrative Services'. While it is recognized that OMETS sends a separate itemized statement to the SAO identifying the subject's name and the individual tests and charges, the charges should be correctly entered into the County's financial management system. Incorrectly classifying these charges inhibits management's ability to accurately track revenue sources.

We recommended that Management:

- A. Develop and implement practices to ensure amounts invoiced for services are collected on a timely basis.

- B. Develop procedures to ensure charges for services are appropriately entered into PeopleSoft.

Status:

A. Partially Implemented

As indicated in Management's Response to the initial Performance Review, the majority of unpaid amounts are for services provided to the State Attorney's Office (SAO). Management has and continues to have discussions with the SAO regarding unpaid amounts which the SAO indicates they do not have the budget for such payments. Invoices for such services continue to be sent, and Records, Taxes and Treasury Division processes payments upon receipt.

We continue to recommend that the County implement practices ensuring amounts invoiced for services are collected on a timely basis.

B. Implemented

In interviews, OMETS staff stated that invoicing issues for Toxicology services have been resolved. We reviewed a sample of three recent invoices for Toxicology services, the current OMETS fee schedule, and entries into PeopleSoft. Our review confirmed that charges are correctly itemized within PeopleSoft, and amounts entered and shown on invoices are consistent with the current fee schedule.

2. Improvements to the Functionality and Reporting Capabilities of OMETS' Management Information Systems Are Needed.

During our prior audit, we noted OMETS' automated management information system, Lablynx, was not providing reliable metric information in all areas. OMETS managers reported several challenges in using the Lablynx system and extracting accurate data. For some metrics, it was necessary for managers to conduct an extensive review of system generated reports to ensure accuracy of data reported to OMB, or others. In other instances, managers developed manual tracking systems to assist in operational oversight. This inefficient process of manually reviewing or maintaining data may ultimately detract from the Office's overall goal of providing high quality forensic death investigation services. Staff also reported other Lablynx functionality issues, such as difficulty attaching certain documents to case files, and the need to often log in and out of the system, as well as some scanning equipment failures. Having a user friendly and reliable database system is a key element in ensuring operational effectiveness and efficiency in day to day operations, as well as providing managers with meaningful data for business decisions.

We recommended Management continue to work with the Lablynx vendor on correcting issues and improving system functionality.

Status: Partially Implemented

OMETs staff confirmed the Lablynx SQL conversion has been completed and Phase 2 of the update to the system helped address some previous issues. Staff stated that ETS staff can reproduce reports based on search terms, but it was acknowledged that some challenges still exist, particularly for placing extracted data into spreadsheets and performing reporting functions. Staff confirmed that some previously identified issues were resolved, such as the ability to use scanning equipment; however, other items such as the ability to attach documents were not addressed. No additional recent improvements were noted.

We continue to recommend that Management continue to work with the Lablynx vendor on correcting issues and improving system functionality, as feasible.

3. The Accuracy of Reported Performance Metrics Needs Improvement.

During our prior audit, we noted the following concerns regarding reporting performance data to Office of Management and Budget Services (OMB). Some specific examples included:

- A. Inconsistencies and underreporting of performance for the metric regarding completing determination of the cause of death reports within 90 days. We also noted challenges experienced by OMETs in completing performance reporting on certain metrics, due to timing issues across reporting quarters and annual reporting cycles.
- B. Data reported to OMB for the total numbers of cases tested by Toxicology were found to be incorrect and often understated. It is important that accurate workload measures be reported to appropriate entities.
- C. Data for the number of days to complete toxicology testing was reported based on business days, not calendar days, which is the basis used for reporting other metrics, and would better facilitate benchmarking activities. Further, it was noted that the use of a business day metric required annual updates within Lablynx, which was not completed consistently.
- D. Data reported for the numbers of cases investigated and accepted or declined (see Background Section of original report) were likely reported in error to OMB due to missing data fields and case type classification issues within Lablynx. It is important that accurate workload measures be reported to appropriate entities.

We recommended that Management develop methods to ensure consistent and accurate reporting to OMB. This may include developing meaningful measures and improved methodologies for tracking and calculating certain measures.

Status: Implemented

During interviews, OMETS staff reported various improvements to performance reporting. Most significantly, OMETS will now be reporting on certain metrics on an annual and calendar year basis, in alignment with required reporting to the Florida Medical Examiners Commission. Reporting to OMB will occur after data has been vetted through this process. We reviewed recent reported performance reports and confirmed consistency in reported attainment of performance metrics for completing reports and improved mathematical accuracy in reporting numbers of toxicology cases. We also reviewed proposed performance metrics for FY 2021 and note that reporting for time to complete Toxicology testing is now shown as 'days' or 'calendar days,' which should improve consistency in extracting data from Lablynx. These improvements and modifications to reporting practices appear to address previously identified issues.

4. Optimized Staffing Levels Will Help Ensure OMETS Continues to provide Effective and High-Quality Services.

During our prior audit, it was noted that workloads for all operational areas, Investigations, Pathology and Toxicology, increased in 2016. This circumstance placed increased demands on staff, particularly Pathologists, as evidenced by caseloads approaching maximum recommended levels. However, a formal staffing level assessment had not been performed.

As part of our review, we assessed recommended staffing levels for OMETS using a model based on overall population served and number of autopsies completed. Based on our review of several applicable position classifications, OMETS staffing was approximately half the recommended staffing levels. Considering that OMETS' per capita operating costs (as previously presented in the Background section of the original report) were below recommended levels and peer averages, it appeared the addition of certain staff could be reasonable and prudent.

To help ensure that OMETS delivers high-quality services, and maintains its performance within required accreditation standards, OMETS needs appropriate staffing resources. Otherwise, inadequate staffing levels can lead to burnout, higher turnover, and reduced quality of work.

We recommended that Management conduct a staffing level assessment to determine the appropriate staffing levels and propose budgetary resources needed to achieve necessary levels.

Status: Partially Implemented

In interviews, OMETS staff acknowledge no formal staffing assessment has been completed. The number of positions in OMETS has increased, but staff reports that filling vacant positions and increases to overall budgeted positions would help to alleviate staff workloads and potential burnout. OMETS has been able to fill most positions; however, Associate Medical Examiner positions continue to be a challenge to fill. The use of part time positions, particularly for the Pathology section, has provided some relief, but concerns were expressed to us as there is a very limited number of qualified pathologists nationwide, and several current staff members may be approaching retirement in the next few years.

To confirm increases to staffing levels, we reviewed the number of budgeted positions for Pathology, Operations and Toxicology from FY 2016 to FY 2020 and note a net increase of six positions, one for Pathology and five for Operations (which includes Investigations section). According to OMETS, another Investigations section position is pending approval for FY 2021.

To confirm challenges in filling vacancies for Associate Medical Examiner positions, we reviewed the County's Career Opportunities webpage, and identified two vacancies for Associate Medical Examiner positions, one full time, and one part time. These positions are shown as 'continuous' openings, 'until a number of sufficient applications are received.' OMETS staff state the full-time position has been open over a year. According to Human Resources, a review of the position range led to an increase in the salary range last year. In addition, to assist in recruitment efforts, Human Resources has utilized a number of social media and industry job boards in addition to reaching out to prospective candidates.

It is important to note that at the time of our original report, the opioid epidemic was placing a significant burden on OMETS staff. Currently, the COVID-19 pandemic and other increases in the number of deaths requiring investigative actions are placing new demands on staff. Given the high profile and essential nature of these services, coupled with challenges in filling vacant positions, and inevitable attrition, it is important that succession planning activities are initiated to prevent future critical staffing shortages.

We continue to recommend that Management conduct a staffing level assessment to determine the appropriate staffing levels and propose budgetary resources, as applicable.