



**Internal Audit Committee of
Brevard County, Florida**

**Internal Audit of
The Medical Examiner Office**

**Prepared By:
Internal Auditors
August 7, 2019**



Table of Contents

Transmittal Letter	1
Executive Summary	2 - 6
Background	7-15
Objectives and Approach	16
Observations Matrix	17

August 7, 2019

The Audit Committee of
Brevard County, Florida
2700 Judge Fran Jamieson Way
Viera, Florida 32940-6699

Pursuant to request of the County Manager, we hereby submit our internal audit of the Medical Examiner Office of Brevard County (Medical Examiner District 18). We will be presenting this report to the Audit Committee at the next scheduled meeting on August 21, 2019.

Our report is organized in the following sections:

Executive Summary	This provides a summary of the observations and testing results related to our internal audit of the Medical Examiner Office.
Background	This provides an overview of the Medical Examiner Office.
Objectives and Approach	The internal audit objectives and focus are expanded upon in this section as well as a review of our approach.
Observations Matrix	This section provides the results of our internal audit procedures, including our recommended actions and management's responses.

We would like to thank all those involved in assisting the Internal Auditors in connection with the internal audit of the Medical Examiner Office.

Respectfully Submitted,

Carr Riggs & Ingram, LLC

INTERNAL AUDITORS

Executive Summary

Executive Summary

Overview

The Medical Examiners Act, Chapter 406, Part I, Florida Statutes (F.S.), was enacted by the 1970 legislature in order to establish minimum and uniform standards of excellence in statewide medical examiner services. The Governor appoints the District Medical Examiner (DME) for each medical examiner district from nominees who are practicing physicians in pathology, whose nominations are submitted to the Governor by the Medical Examiners Commission (MEC). The DME's term of office is 3 years. The DME may appoint as many physicians as associate medical examiners (AME's) as may be necessary to provide service at all times and all places within the district. AME's serve at the pleasure of the DME. The DME and AME's are entitled to compensation and reasonable salary and fees as are established by the board of county commissioners in the district (F.S. 406.06). Fees, salaries and expenses may be paid from the general funds or any other funds under the control of the board of county commissioners. The DME shall submit an annual budget to the board of county commissioners (F.S. 408.08). The Medical Examiner Office (MEO) of Brevard County (District 18) reports to the Director of Public Safety of Brevard County. The MEC has the primary responsibility for exercising discipline / disciplinary proceedings over the DME (F.S. 406.075).

The primary function of the DME is to determine the cause of death for deaths that occurred or for bodies that were found within the District of Brevard County and that were considered in the DME's jurisdiction pursuant to the criteria listed in F.S. 406.11. (1):

406.11 Examinations, investigations, and autopsies.—

(1) In any of the following circumstances involving the death of a human being, the medical examiner of the district in which the death occurred or the body was found shall determine the cause of death and shall, for that purpose, make or have performed such examinations, investigations, and autopsies as he or she shall deem necessary or as shall be requested by the state attorney:

(a) When any person dies in the state:

1. Of criminal violence.
2. By accident.
3. By suicide.
4. Suddenly, when in apparent good health.
5. Unattended by a practicing physician or other recognized practitioner.
6. In any prison or penal institution.
7. In police custody.
8. In any suspicious or unusual circumstance.
9. By criminal abortion.
10. By poison.
11. By disease constituting a threat to public health.
12. By disease, injury, or toxic agent resulting from employment.

(b) When a dead body is brought into the state without proper medical certification.

(c) When a body is to be cremated, dissected, or buried at sea.

(2)(a) The district medical examiner shall have the authority in any case coming under subsection (1) to perform, or have performed, whatever autopsies or laboratory examinations he or she deems necessary and in the public interest to determine the identification of or cause or manner of death of the deceased or to obtain evidence necessary for forensic examination.

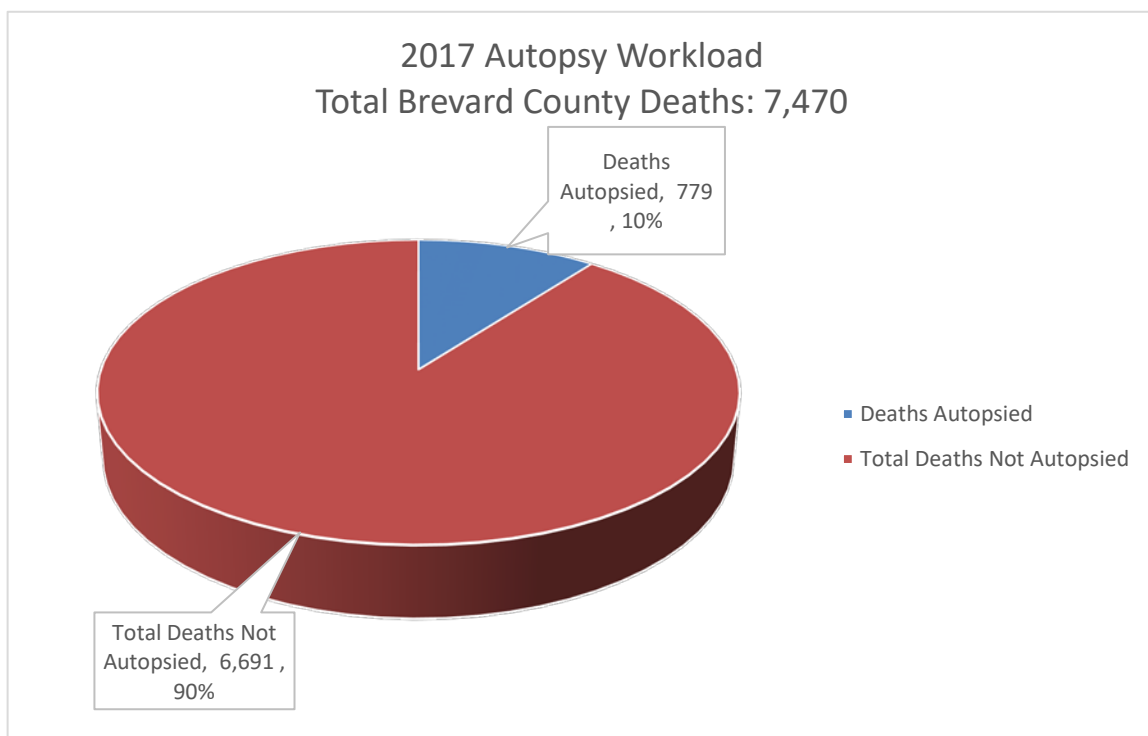
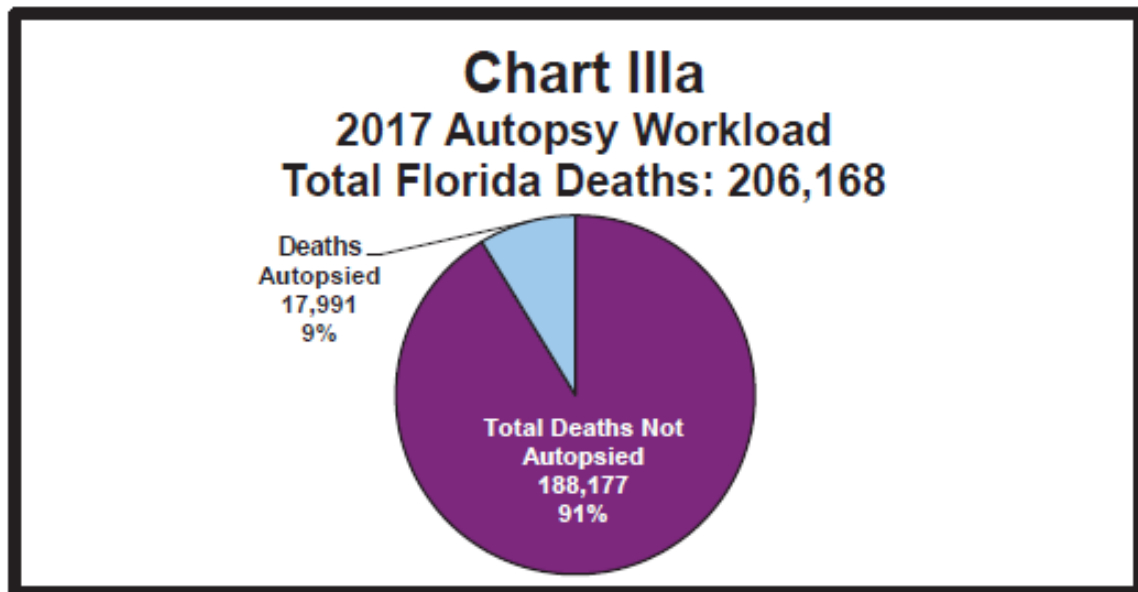
(b) The Medical Examiners Commission shall adopt rules, pursuant to chapter 120, providing for the notification of the next of kin that an investigation by the medical examiner's office is being conducted. A medical examiner may not retain or furnish any body part of the deceased for research or any other purpose which is not in conjunction with a determination of the identification of or cause or manner of death of the deceased or the presence of disease or which is not otherwise authorized by this chapter, part V of chapter 765, or chapter 873, without notification of and approval by the next of kin.

As noted above, the DME *has the authority for any case under F.S. 406.11 (1) to perform, or have performed whatever autopsies or laboratory examinations he or she deems necessary and in the public interest to determine the identification of or cause or manner of death of the deceased or to obtain evidence necessary for forensic examination* (F.S. 406.11 (2)(a)).

Executive Summary - continued

Benchmarking Summary

The following chart compares total autopsies performed as percentage of total deaths statewide to Brevard County (District 18).



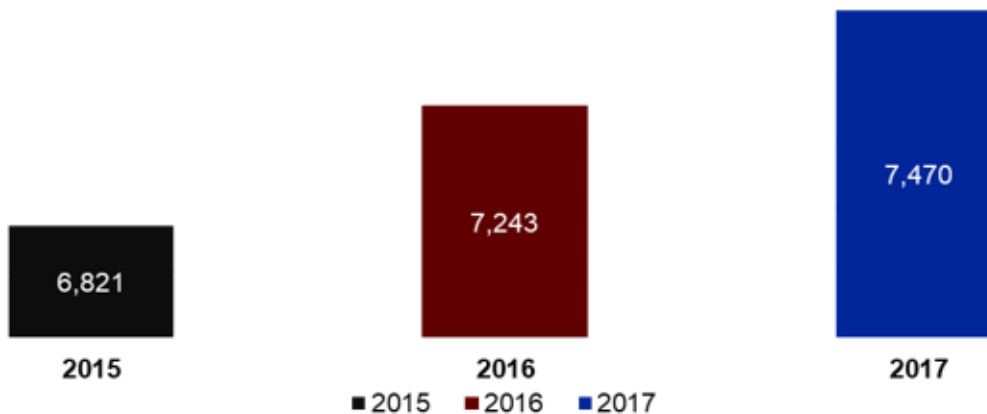
Source: Medical Examiners Commission – 2017 Annual Report

Executive Summary - continued

Benchmarking Summary – continued

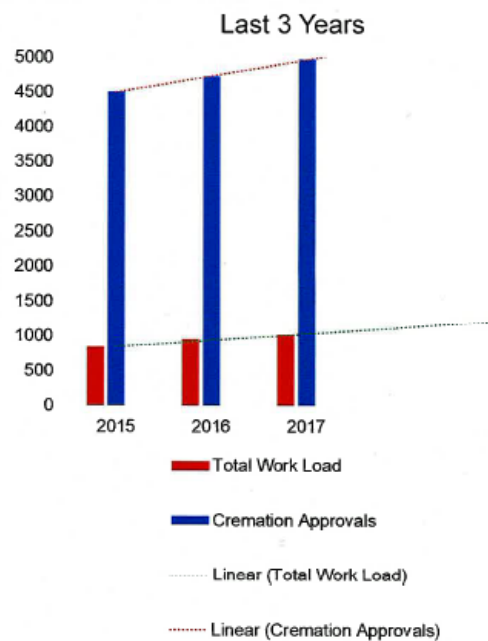
The following charts depict the increase in total deaths in Brevard County and the related increase in the Brevard County MEO's workload (most recent 3-year data available from the State of Florida).

Total Death's Brevard County



OVERVIEW

YEAR	TOTAL WORK LOAD (Autopsies, External Inspection, T-Cases)	% Increase	CREMATION APPROVALS	% Increase
2015	838		4,514	
2016	956	14.08%	4,740	5.00%
2017	1,026	7.32%	4,981	5.08%
Total	2,820		14,235	



Increase over last 3 years:

↑ 188 cases in total work load

↑ 467 cremation approvals

Daily average of 4.5 cases.

Source: District 18 (Brevard County MEO)

“T-Cases” – cases are handled via telephone investigation only.

Executive Summary - continued

Benchmarking Summary – continued

The following table provided by the MEO presents the examination workload by examination type by medical examiner for the last three available years (totals below do not include “T-Cases” noted above).

DISTRICT 18 AUTOPSY/EXTERNAL INSPECTION NUMBERS BROKEN DOWN BY DOCTOR AND TYPE OF EXAM

Calendar Year	2015	2016	2017
Total Autopsy	634	744	779
Total External Inspection	197	207	239
Total Calendar Year	831	951	1018
Dr. Qaiser Total	336	427	458
Dr. Qaiser Total Autopsy	245	340	334
Dr. Qaiser Total External Inspection	91	87	124
Dr. Podjaski Total	495	524	560
Dr. Podjaski Total Autopsy	389	404	445
Dr. Podjaski Total External Inspection	106	120	115

We compared the DME's autopsy workload to recommended guidelines published in the Practice Guidelines for Florida Medical Examiners (PGFME). The publication is sponsored by the Florida Association of Medical Examiners and was adopted on July 28, 2010. According to the PGFME, Florida Medical Examiners have a four-tier system of statutes, rules, guidelines and office policies that govern their practices. Article 27, paragraph (2) of the PGFME states:

“The average yearly autopsy workload for each full-time associate medical examiner should fall in the range of 225 plus or minus 50. The lower limit of this range may be adjusted downward if the number of associate medical examiners is only one. The upper limit of the may be temporarily raised in the circumstance of a mass fatality incident or a vacant medical examiner position that is under active recruitment.”

Total Autopsy vs. External Inspection – Twelve months ending May 31, 2019

6/1/2018 – 5/31/2019	Totals
Total Autopsy	763
Total External Inspection	250
Total	1,013

Objective and Scope

The primary scope and objective were to assess whether the system of internal controls over the medical examiner's function is adequate and appropriate for promoting compliance with F.S. 406.11 and to provide benchmarking of key statistics with the other 24 medical examiner districts provided in the most recent annual report published by the MEC.

Executive Summary - continued

Testing and Results Summary

Testing Compliance with Statute FS 406.11	
We randomly selected 50 cases processed by the medical examiner's office during the last 12 months ending May 31, 2019 and performed the following:	
Jurisdiction	Verified that the case file included documented evidence that it met at least one of the criteria to be within the DME's jurisdiction to determine the cause of death (per FS 406.11).
Examinations (Autopsy vs. Laboratory)	Verified that the documented details in the case file coincides with the DME's discretionary decision to do an autopsy vs. an external (laboratory) exam.
Results	<i>For all 50 case files reviewed, we noted the case file included documented evidence that it met at least one of the criteria to be within the DME's jurisdiction to determine the cause of death and the documented details in the case file coincided with the DME's discretionary decision to do an autopsy vs. an external (laboratory) exam. Thus, no exceptions were noted in the sample we tested, noting compliance with FS 406.11.</i>
We obtained the population of the 278 waive reports filed from January 1, 2019 through June 24, 2019, and haphazardly selected 30 waive reports and verified the following:	
Waive Reports	<ol style="list-style-type: none">1. The investigator documented the reasons that this case was waived as not being in the District's (Brevard County's) jurisdiction pursuant to the criteria listed in subsection (1) of FS 406.11.2. The Certified Medical Doctor was properly listed on the waive report by the investigator, where applicable (not required for determining jurisdiction).
Results	<p><i>For the 30 waive reports tested, in the performance of procedure 1, we identified two waive reports where the investigator's documentation was incomplete and therefore we could not determine if the decision to waive jurisdiction pursuant to the criteria listed in subsection (1) of FS 406.11 was appropriate. Relative to procedure 2, we noted one waive report where the medical doctor was not listed (however, as noted in procedure 2, this is not required for determining jurisdiction).</i></p> <p><i>We obtained the investigator's handwritten notebook that documented the missing information to support the conclusion to waive jurisdiction related to procedure 1. The moderate risk observation detail, recommendation and management response is on page 17.</i></p>

Background

Background

Overview

The Medical Examiners Act, Chapter 406, Part I, Florida Statutes (F.S.), was enacted by the 1970 legislature in order to establish minimum and uniform standards of excellence in statewide medical examiner services. The Governor appoints the DME for each medical examiner district from nominees who are practicing physicians in pathology, whose nominations are submitted to the Governor by the Medical Examiners Commission. The DME's term of office is 3 years. The DME may appoint as many physicians as associate medical examiners (AME's) as may be necessary to provide service at all times and all places within the district. AME's serve at the pleasure of the DME. The DME and AME's are entitled to compensation and reasonable salary and fees as are established by the board of county commissioners in the district (F.S. 406.06). Fees, salaries and expenses may be paid from the general funds or any other funds under the control of the board of county commissioners. The DME shall submit an annual budget to the board of county commissioners (F.S. 408.08). The MEO of Brevard County (District 18) reports to the Director of Public Safety of Brevard County. The MEC has the primary responsibility for exercising discipline / disciplinary proceedings over the DME (F.S. 406.075).

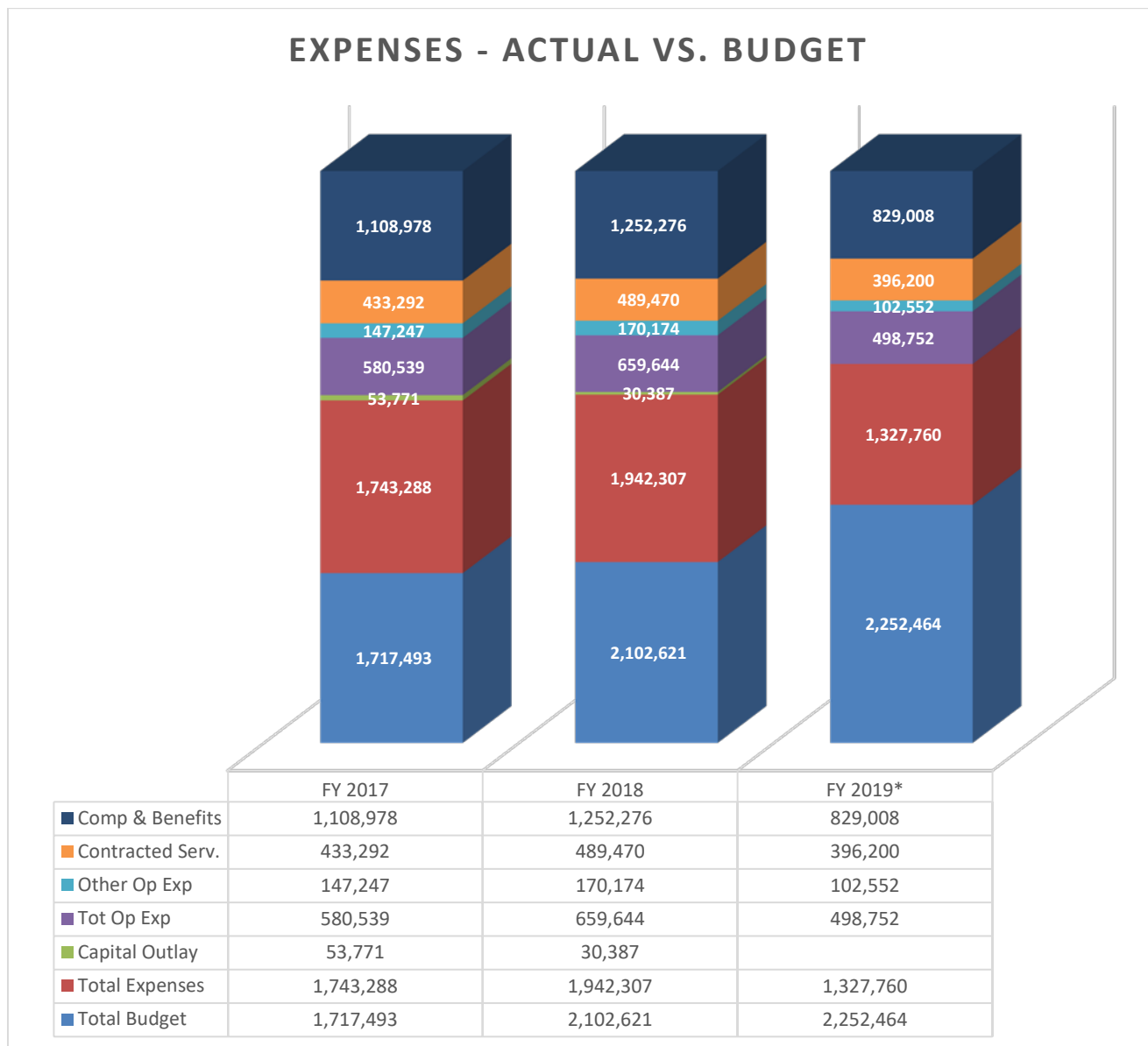
The primary function of the DME is to determine the cause of death for deaths that occurred or for bodies that were found within the District of Brevard County and that were considered in the DME's jurisdiction pursuant to the fourteen criteria listed in F.S. 406.11. (1). Some of the apparent cause of death criteria are subjective and therefore are applied at the discretion of the DME (i.e. "suddenly, when in apparent good health; in any suspicious or unusual circumstance," etc.). Additionally, the DME *has the authority for any case under F.S. 406.11 (1) to perform, or have performed whatever autopsies or laboratory examinations he or she deems necessary and in the public interest to determine the identification of or cause or manner of death of the deceased or to obtain evidence necessary for forensic examination* (F.S. 406.11 (2)(a)).

Daily Case Decision Process

At approximately 8:00 AM each morning (Monday – Friday), the DM and AME's (as applicable), the investigators and various other staff meet to discuss the cases that the investigators have determined to be in the jurisdiction of the ME's office. The following represents the key steps in this process:

- The investigators brief their cases (their cases are handed out to those present)
- If the scene was visited, photos and scene description is presented
- If no scene visit, information by Law Enforcement is presented
- Cases are discussed and questions are asked by the DME and/or AME's to clarify circumstances and post mortem changes
- The location of death is identified (i.e. the deceased home, other location, or hospital, hospice, nursing home, etc.)
- After each case is briefed and any further discussion, the decision as to how the case will be handled is at the discretionary authority of the DME: Autopsy vs. External (Laboratory) examination
- External cases must have medical records and the family must be notified
- If the family has objected to an external examination and has provided sufficient justification (i.e. foul play or drug use), the case may become an autopsy.
- If a full autopsy is performed, Law Enforcement is notified

Background - continued



*Actual expenses are year-to-date through June 11, 2019

Source: Medical Examiner Office (unaudited)

Background - continued (Source: Medical Examiners Commission – 2017 Annual Report)

TABLE I 2017 District Demographics and Annual Workload Activity Reports																											
District	Population	Total District Deaths	Natural	Accident: Motor Vehicle	Accident: Drug Intoxication	Accident: Fall	Accident: Other	Suicide	Homicide	Undetermined	Pending	Total Violent Deaths	Fetal Deaths	Human Archaeological Remains	Non-Human Remains	Total Cremation Approvals (CA)	Total Cases Referred to ME	Total Cases Accepted (Ind CA)	Cases Referred Excluding CA	Cases Accepted Excluding CA	Jurisdiction Declined	Infant Deaths: Not Sleep Environment Related	Infant Deaths: Sleep Environment Related	Total Infant Deaths	Total Law Enforcement Involved	Penal Institution (Jail / Prison)	Judicial Executions
1	745,005	7,650	211	135	128	97	73	177	45	17	5	677	1	1	0	4,392	7,983	5,280	3,591	888	2,703	6	9	15	4	38	0
2	425,857	3,441	178	90	41	57	41	61	33	12	2	337	0	0	5	1,726	2,827	2,241	1,101	515	586	0	3	3	4	22	0
3	172,878	1,730	101	39	24	23	22	29	10	5	0	152	0	1	1	1,000	1,414	1,253	414	253	161	1	2	3	1	12	0
4	1,225,816	12,323	462	256	599	222	112	218	159	18	0	1,584	12	0	26	7,762	10,493	9,808	2,731	2,046	685	7	11	18	13	47	0
5	1,127,374	16,003	351	228	267	512	82	259	67	40	0	1,455	1	0	0	12,325	15,506	14,131	3,181	1,806	1,375	7	18	25	22	28	0
6	1,467,712	18,763	628	250	417	416	101	277	60	47	0	1,568	1	0	7	14,789	17,424	16,985	2,635	2,196	439	4	14	18	15	23	0
7	523,405	7,513	245	146	146	85	42	124	32	22	0	597	1	2	1	6,070	7,494	6,912	1,424	842	582	1	4	5	6	14	0
8	389,022	4,512	238	132	56	121	49	63	29	26	3	479	0	0	3	3,017	4,012	3,734	995	717	278	2	4	6	6	135	3
9	1,313,880	9,460	497	201	291	192	83	155	112	37	0	1,071	1	0	0	6,774	10,559	8,342	3,785	1,568	2,217	15	11	26	6	22	0
10	791,209	8,385	266	158	149	84	68	135	27	12	0	633	6	1	14	5,925	7,802	6,824	1,877	899	978	1	10	11	1	13	0
11	2,743,095	21,391	859	336	424	252	132	260	231	15	19	1,669	4	5	2	10,224	14,095	12,752	3,871	2,528	1,343	10	15	25	16	72	0
12	811,663	9,848	371	125	252	206	71	157	41	17	0	869	1	0	7	7,870	9,920	9,110	2,050	1,240	810	0	6	6	3	0	0
13	1,379,302	11,542	952	223	209	250	119	197	81	15	0	1,094	1	1	2	6,858	9,553	8,904	2,695	2,046	649	8	19	27	3	6	0
14	305,731	3,642	181	72	52	38	32	77	28	8	7	314	0	0	0	2,010	2,938	2,505	928	495	433	1	8	9	1	36	0
15	1,414,144	15,657	414	155	752	339	126	202	103	38	0	1,715	1	4	10	7,913	10,979	10,042	3,066	2,129	937	6	3	9	5	3	0
16	76,889	552	106	13	26	2	31	22	7	4	2	107	2	0	4	439	665	652	226	213	13	0	0	0	0	0	0
17	1,873,970	15,281	597	259	633	341	110	224	120	72	0	1,759	3	0	9	8,861	13,113	11,217	4,252	2,356	1,896	4	18	22	12	11	0
18	575,211	7,470	281	97	230	151	62	148	34	19	0	741	1	1	8	4,981	6,905	6,003	1,924	1,022	902	10	7	17	3	0	0
19	640,758	7,413	343	109	157	188	60	118	31	5	1	669	1	3	17	5,710	7,343	6,722	1,633	1,012	621	3	6	9	5	15	0
20	357,470	3,539	221	29	47	210	27	64	6	4	8	395	1	0	3	2,971	4,057	3,587	1,086	616	470	0	1	1	0	0	0
21	750,612	7,637	336	129	236	250	107	126	49	1	2	900	0	0	19	6,120	8,990	7,356	2,870	1,236	1,634	8	7	15	3	6	0
22	172,720	2,901	70	19	29	19	11	30	4	2	0	114	0	0	0	2,439	2,964	2,623	525	184	341	0	0	0	1	7	0
23	408,048	3,597	95	75	37	28	31	90	20	1	0	282	0	1	1	2,683	3,154	3,060	471	377	94	3	0	3	2	2	0
24	454,757	3,673	89	53	101	50	21	60	17	9	0	311	0	0	1	2,693	3,542	3,093	849	400	449	2	6	8	1	0	0
25	337,614	2,245	171	54	78	41	21	49	28	5	0	276	0	0	0	1,552	2,642	1,999	1,090	447	643	3	2	5	3	1	0
State	20,484,142	206,168	8,263	3,383	5,381	4,174	1,634	3,322	1,374	451	49	19,768	38	20	140	137,104	186,374	165,135	49,270	28,031	21,239	102	184	286	136	513	3

Note: Blue arrow throughout this background section points to medical examiner district 18, which is Brevard County.

Background - continued (Source: Medical Examiners Commission – 2017 Annual Report)

TABLE 1c 2017 Workload by Depth of Examination																				
District	Natural				Acc: Motor Vehicle				Acc: Drug Intoxication				Acc: Fall				Acc: Other			
	Autopsied	Body Inspected	Case Investigated Only	Total	Autopsied	Body Inspected	Case Investigated Only	Total	Autopsied	Body Inspected	Case Investigated Only	Total	Autopsied	Body Inspected	Case Investigated Only	Total	Autopsied	Body Inspected	Case Investigated Only	Total
1	52	2	157	211	28	65	42	135	124	0	4	128	1	1	95	97	47	10	16	73
2	58	70	50	178	68	13	9	90	36	2	3	41	9	5	43	57	28	9	4	41
3	63	20	18	101	37	0	2	39	24	0	0	24	3	0	20	23	18	1	3	22
4	326	105	31	462	169	43	44	256	521	44	34	599	18	28	176	222	72	10	30	112
5	151	10	190	351	181	8	39	228	253	2	12	267	13	6	493	512	62	1	19	82
6	271	352	5	628	175	64	11	250	391	24	2	417	33	13	370	416	80	21	0	101
7	115	124	6	245	101	13	32	146	132	1	13	146	3	7	75	85	27	2	13	42
8	202	36	0	238	122	9	1	132	54	2	0	56	16	101	4	121	31	17	1	49
9	303	186	8	497	146	48	7	201	269	11	11	291	20	117	55	192	47	27	9	83
10	210	32	24	266	129	12	17	158	132	4	13	149	11	7	66	84	68	0	0	68
11	474	378	7	859	290	43	3	336	404	18	2	424	53	121	78	252	112	16	4	132
12	203	160	8	371	101	21	3	125	249	3	0	252	13	169	24	206	48	21	2	71
13	372	567	13	952	180	38	5	223	205	4	0	209	21	181	48	250	82	29	8	119
14	101	62	18	181	40	31	1	72	48	4	0	52	4	6	28	38	27	2	3	32
15	275	111	28	414	50	101	4	155	637	112	3	752	31	23	285	339	71	37	18	126
16	93	11	2	106	13	0	0	13	26	0	0	26	2	0	0	2	30	1	0	31
17	197	400	0	597	92	167	0	259	595	38	0	633	16	72	253	341	71	39	0	110
18	220	60	1	281	81	16	0	97	211	19	0	230	22	125	4	151	55	7	0	62
19	178	147	18	343	88	16	5	109	147	9	1	157	16	11	161	188	48	2	10	60
20	99	105	17	221	21	6	2	29	46	1	0	47	11	66	133	210	19	5	3	27
21	144	190	2	336	123	6	0	129	227	9	0	236	20	102	128	250	90	17	0	107
22	37	33	0	70	19	0	0	19	25	4	0	29	5	14	0	19	11	0	0	11
23	25	70	0	95	70	4	1	75	35	2	0	37	1	27	0	28	20	11	0	31
24	33	52	4	89	37	6	10	53	87	4	10	101	5	2	43	50	19	0	2	21
25	108	58	5	171	46	8	0	54	74	3	1	78	6	17	18	41	16	3	2	21
State	4,310	3,341	612	8,263	2,407	738	238	3,383	4,952	320	109	5,381	353	1,221	2,600	4,174	1,199	288	147	1,634

Note: Case Investigated Only means the body was not viewed by a medical examiner (ME), although the case was investigated and certified by an ME.

Background - continued (Source: Medical Examiners Commission – 2017 Annual Report)

TABLE 1c Cont. 2017 Workload by Depth of Examination																				
District	Suicide				Homicide				Undetermined				Pending				Totals for Year			
	Autopsied	Body Inspected	Case Investigated Only	Total	Autopsied	Body Inspected	Case Investigated Only	Total	Autopsied	Body Inspected	Case Investigated Only	Total	Autopsied	Body Inspected	Case Investigated Only	Total	Autopsied	Body Inspected	Case Investigated Only	Total
1	175	0	2	177	45	0	0	45	15	0	2	17	0	0	0	5	492	78	318	888
2	61	0	0	61	32	0	1	33	11	0	1	12	2	0	0	2	305	99	111	515
3	29	0	0	29	10	0	0	10	5	0	0	5	0	0	0	0	189	21	43	253
4	213	5	0	218	159	0	0	159	17	1	0	18	0	0	0	0	1,495	236	315	2,046
5	249	1	9	259	66	0	1	67	36	0	4	40	0	0	0	0	1,011	28	767	1,806
6	262	15	0	277	60	0	0	60	44	3	0	47	0	0	0	0	1,316	492	388	2,196
7	115	7	2	124	32	0	0	32	19	2	1	22	0	0	0	0	544	156	142	842
8	60	3	0	63	28	1	0	29	25	1	0	26	0	3	0	3	538	173	6	717
9	150	5	0	155	111	1	0	112	35	2	0	37	0	0	0	0	1,081	397	90	1,568
10	132	1	2	135	27	0	0	27	11	1	0	12	0	0	0	0	720	57	122	899
11	248	12	0	260	231	0	0	231	15	0	0	15	18	1	0	19	1,845	589	94	2,528
12	151	6	0	157	41	0	0	41	15	2	0	17	0	0	0	0	821	382	37	1,240
13	194	3	0	197	81	0	0	81	15	0	0	15	0	0	0	0	1,150	822	74	2,046
14	75	2	0	77	28	0	0	28	7	1	0	8	7	0	0	7	337	108	50	495
15	102	100	0	202	101	1	1	103	33	3	2	38	0	0	0	0	1,300	488	341	2,129
16	22	0	0	22	7	0	0	7	2	2	0	4	1	1	0	2	196	15	2	213
17	57	167	0	224	120	0	0	120	65	7	0	72	0	0	0	0	1,213	890	253	2,356
18	144	4	0	148	34	0	0	34	12	7	0	19	0	0	0	0	779	238	5	1,022
19	111	7	0	118	31	0	0	31	5	0	0	5	1	0	0	1	625	192	195	1,012
20	64	0	0	64	6	0	0	6	2	2	0	4	8	0	0	8	276	185	155	616
21	124	2	0	126	48	1	0	49	1	0	0	1	0	2	0	2	777	329	130	1,236
22	30	0	0	30	4	0	0	4	1	1	0	2	0	0	0	0	132	52	0	184
23	89	1	0	90	18	2	0	20	1	0	0	1	0	0	0	0	259	117	1	377
24	54	4	2	60	17	0	0	17	9	0	0	9	0	0	0	0	261	68	71	400
25	46	2	1	49	28	0	0	28	5	0	0	5	0	0	0	0	329	91	27	447
State	2,957	347	18	3,322	1,365	6	3	1,374	406	35	10	451	42	7	0	49	17,991	6,303	3,737	28,031

Background - continued (Source: Medical Examiners Commission – 2017 Annual Report)

TABLE II 2017 Cases Accepted by Medical Examiners Related to District Population					
Rank	District	Autopsies and Other Investigations	Rank	District	Cremation Approvals
1	16	2.770	1	22	14.121
2	8	1.843	2	7	11.597
3	18	1.777	3	5	10.932
4	20	1.723	4	6	10.076
5	4	1.669	5	12	9.696
6	21	1.647	6	19	8.911
7	14	1.619	7	18	8.659
8	7	1.609	8	20	8.311
9	5	1.602	9	21	8.153
10	19	1.579	10	8	7.755
11	12	1.528	11	10	7.489
12	15	1.506	12	23	6.575
13	6	1.496	13	14	6.574
14	13	1.483	14	4	6.332
15	3	1.463	15	24	5.922
16	25	1.324	16	1	5.895
17	17	1.257	17	3	5.784
18	2	1.209	18	16	5.710
19	9	1.193	19	15	5.596
20	1	1.192	20	9	5.156
21	10	1.136	21	13	4.972
22	22	1.065	22	17	4.728
23	23	0.924	23	25	4.597
24	11	0.922	24	2	4.053
25	24	0.880	25	11	3.727

TABLE III 2017 Autopsies Related to Total Deaths, Population, and Violent Deaths								
Rank	District	Autopsies/ Total Deaths	Rank	District	Autopsies/ Population	Rank	District	Autopsies/ Violent Deaths
1	16	0.355	1	16	2.549	1	16	1.832
2	25	0.147	2	8	1.383	2	3	1.243
3	4	0.121	3	18	1.354	3	25	1.192
4	8	0.119	4	4	1.220	4	22	1.158
5	9	0.114	5	14	1.102	5	10	1.137
6	3	0.109	6	3	1.093	6	8	1.123
7	18	0.104	7	7	1.039	7	11	1.105
8	21	0.102	8	21	1.035	8	14	1.073
9	13	0.100	9	12	1.012	9	18	1.051
10	14	0.093	10	19	0.975	10	13	1.051
11	2	0.089	11	25	0.974	11	9	1.009
12	11	0.086	12	15	0.919	12	12	0.945
13	10	0.086	13	10	0.910	13	4	0.944
14	19	0.084	14	5	0.897	14	19	0.934
15	12	0.083	15	6	0.897	15	23	0.918
16	15	0.083	16	13	0.834	16	7	0.911
17	17	0.079	17	9	0.823	17	2	0.905
18	20	0.078	18	20	0.772	18	21	0.863
19	7	0.072	19	22	0.764	19	6	0.839
20	23	0.072	20	2	0.716	20	24	0.839
21	24	0.071	21	11	0.673	21	15	0.758
22	6	0.070	22	1	0.660	22	1	0.727
23	1	0.064	23	17	0.647	23	20	0.699
24	5	0.063	24	23	0.635	24	5	0.695
25	22	0.046	25	24	0.574	25	17	0.690

Background - continued (Source: Medical Examiners Commission – 2017 Annual Report)

TABLE IV 2017 Percent of Medical Examiner Cases Autopsied								
District	Natural	Accident: Motor Vehicle	Accident: Drug Intoxication	Accident: Fall	Accident: Other	Suicide	Homicide	Undetermined
1	24.6%	20.7%	96.9%	1.0%	64.4%	98.9%	100.0%	88.2%
2	32.6%	75.6%	87.8%	15.8%	68.3%	100.0%	97.0%	91.7%
3	62.4%	94.9%	100.0%	13.0%	81.8%	100.0%	100.0%	100.0%
4	70.6%	66.0%	87.0%	8.1%	64.3%	97.7%	100.0%	94.4%
5	43.0%	79.4%	94.8%	2.5%	75.6%	96.1%	98.5%	90.0%
6	43.2%	70.0%	93.8%	7.9%	79.2%	94.6%	100.0%	93.6%
7	46.9%	69.2%	90.4%	3.5%	64.3%	92.7%	100.0%	86.4%
8	84.9%	92.4%	96.4%	13.2%	63.3%	95.2%	96.6%	96.2%
9	61.0%	72.6%	92.4%	10.4%	56.6%	96.8%	99.1%	94.6%
10	78.9%	81.6%	88.6%	13.1%	100.0%	97.8%	100.0%	91.7%
11	55.2%	86.3%	95.3%	21.0%	84.8%	95.4%	100.0%	100.0%
12	54.7%	80.8%	98.8%	6.3%	67.6%	96.2%	100.0%	88.2%
13	39.1%	80.7%	98.1%	8.4%	68.9%	98.5%	100.0%	100.0%
14	55.8%	55.6%	92.3%	10.5%	84.4%	97.4%	100.0%	87.5%
15	66.4%	32.3%	84.7%	9.1%	56.3%	50.5%	98.1%	86.8%
16	87.7%	100.0%	100.0%	100.0%	96.8%	100.0%	100.0%	50.0%
17	33.0%	35.5%	94.0%	4.7%	64.5%	25.4%	100.0%	90.3%
18	78.3%	83.5%	91.7%	14.6%	88.7%	97.3%	100.0%	63.2%
19	51.9%	80.7%	93.6%	8.5%	80.0%	94.1%	100.0%	100.0%
20	44.8%	72.4%	97.9%	5.2%	70.4%	100.0%	100.0%	50.0%
21	42.9%	95.3%	96.2%	8.0%	84.1%	98.4%	98.0%	100.0%
22	52.9%	100.0%	86.2%	26.3%	100.0%	100.0%	100.0%	50.0%
23	26.3%	93.3%	94.6%	3.6%	64.5%	98.9%	90.0%	100.0%
24	37.1%	69.8%	86.1%	10.0%	90.5%	90.0%	100.0%	100.0%
25	63.2%	85.2%	94.9%	14.6%	76.2%	93.9%	100.0%	100.0%
State	52.2%	71.1%	92.0%	8.5%	73.4%	89.0%	99.3%	90.0%

Background - continued

Organization & Staffing

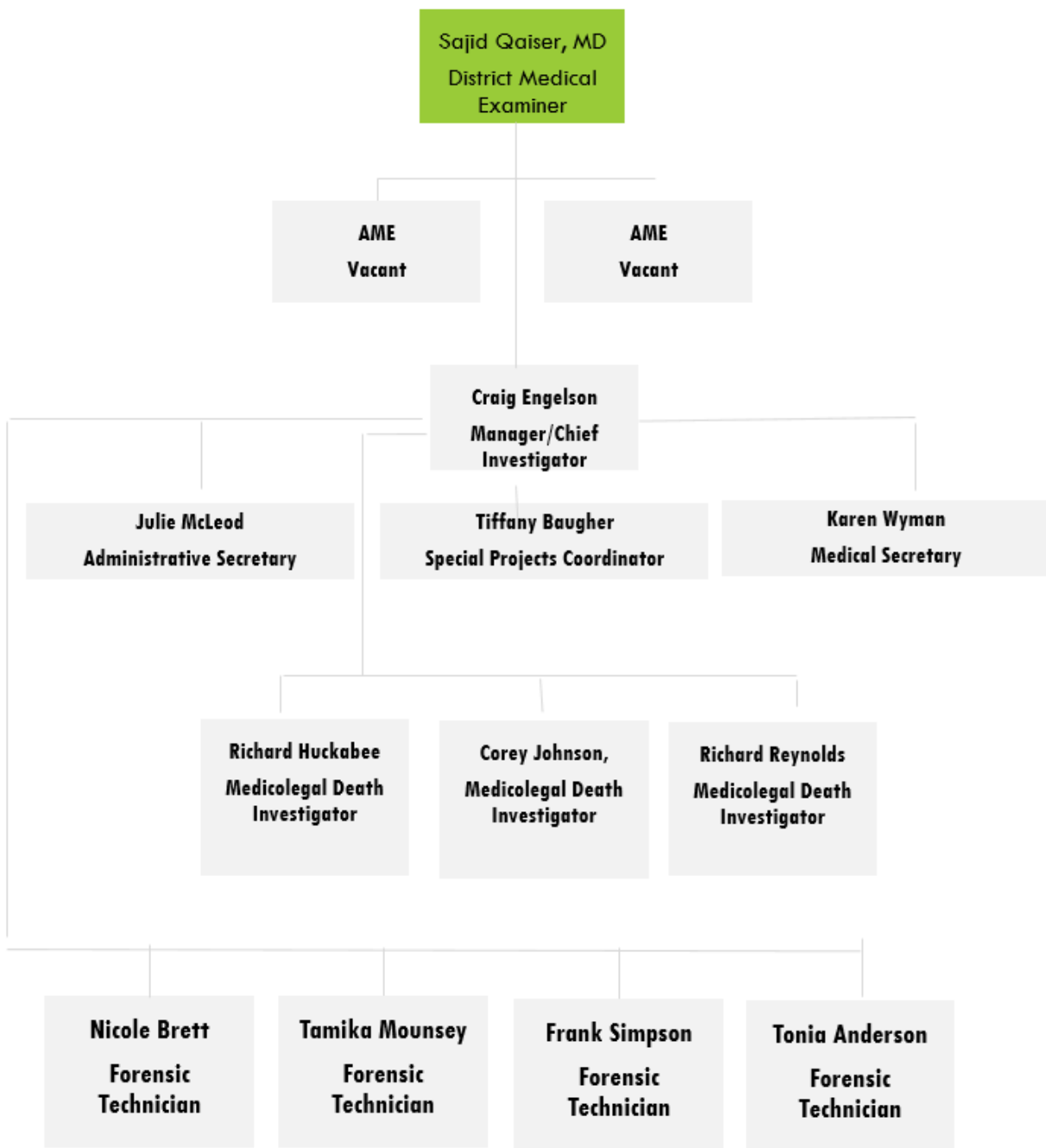
The Medical Examiner Office organizationally reports to the Director of Public Safety of Brevard County. The following represents a history of the staffing level, including changes in position and turnover, in the last three years to current:

Name	Title	Position Start Date	Position End Date
Sajid Qaiser	District Medical Examiner	12/13/2008	Current
Krzysztof Podjaski	Associate Medical Examiner*	07/12/2008	12/30/2018
Albert Williams	Associate Medical Examiner*	06/30/2018	01/11/2019
Craig Engelson	Medical Examiner's Investigator	02/21/2009	08/26/2016
	Medical Examiner Services Program Mgr.	08/27/2016	Current
Richard Huckabee	Medical Examiner's Investigator	01/08/2011	Current
Corey Johnson	Forensic Technician	08/22/2009	03/02/2012
	Medical Examiner's Investigator	03/03/2012	Current
Richard Reynolds Jr.	Medical Examiner's Investigator	04/17/2017	Current
Anita Roman	Forensic Technician	08/03/2009	01/30/2017
Bethany Skillman	Forensic Technician	06/12/2012	02/08/2016
Nicole Brett	Forensic Technician	06/07/2014	Current
Teresa Uddo	Forensic Technician	04/09/2016	09/22/2016
Vicky Strong	Forensic Technician	11/28/2016	03/04/2019
Tamika Mounsey	Forensic Technician	02/10/2018	Current
Frank Simpson	Forensic Technician	06/25/2018	Current
Tonia Anderson	Forensic Technician	06/03/2019	Current
Julie McLeod	Administrative Secretary	08/10/2015	Current
Karen Wyman	Medical Secretary	04/02/2018	Current
Tiffany Baugher	Secretary	11/09/2009	09/25/2015
	Special Projects Coordinator I	09/26/2015	Current

*Vacant

Background - continued

Medical Examiner Office Organizational Chart



Objectives and Approach

Objectives and Approach

Objectives

The primary scope and objective were to assess whether the system of internal controls over the medical examiner's function is adequate and appropriate for promoting compliance with F.S. 406.11 and to provide benchmarking of key statistics with the other 24 medical examiner districts.

Observation Ratings

Observation ratings are a subjective evaluation of the severity of the concern and the potential impact on the operations. An observation rating of "High" represents an issue of immediate concern and could cause significant operational issues if not addressed soon. A "Moderate" rating is an issue that may also cause operational issues and does not require immediate attention but should be addressed as soon as possible. Observations given a "Low" rating could escalate into operational issues but can be addressed through the normal course of conducting business. See observation matrix at page 17.

Approach

Our internal audit approach consisted of three phases:

Understanding and Documentation of the Process

During the first phase, we held an entrance conference with key personnel of the MEO function to discuss the scope and objectives of the internal audit work, obtained preliminary data, and established working arrangements. We reviewed Florida Statutes, administrative orders, County policies and other relevant resources. We gained an understanding and documented the overall facilities management function, and related processes. We conducted interviews with management and staff and documented their respective roles in the processes. We updated our understanding of the processes and relevant controls.

Detailed Testing

Our detailed procedures included inquiry and testing of individual transactions in the areas detailed below.

Jurisdiction and Examinations - We selected a random sample of 50 cases processed by the MEO during the last twelve months ending May 31, 2019 and performed the following:

- Jurisdiction - Obtained and reviewed the case file for documented evidence that it met at least one of the criteria to be within the DME's jurisdiction to determine the cause of death (per FS 406.11).
- Examinations (Autopsy vs. Laboratory) – Obtained and reviewed the DME decision workflow process and case file details for documentation that coincides with the DME's discretionary decision to do an autopsy vs. an external (laboratory) exam.

Waive Reports – We obtained a listing of the waive reports filed in calendar year from January 1, 2019 through June 24, 2019 and haphazardly selected 30 waive reports and performed the following:

Verified that the investigator documented the reasons that this case was waived as not being in the District's (Brevard County's) jurisdiction pursuant to criteria listed in subsection (1) of FS 406.11.

- Verified that the waive report included evidence that the medical history was adequately reviewed / considered by the investigator.
- Verified that the Certified Medical Doctor was properly listed on the waive report by the investigator.

Reporting

At the conclusion of our procedures, we documented our understanding of the Medical Examiner Office's function and summarized our observations related to this function. We conducted an exit conference with management and have incorporated management's responses into our report. We prepared our report and related observations and provided copies to appropriate County personnel.

Observations Matrix

Observations Matrix

Internal Audit Report

Rating	Observation	Recommended Action	Management Response
Moderate	<p>1. Waive Reports</p> <p>We obtained the 278 waive reports filed from January 1, 2019 through June 24, 2019, and haphazardly selected 30 waive reports noting the following:</p> <ul style="list-style-type: none"> We identified two waive reports where the investigator's documentation was incomplete and therefore we could not determine if the decision to waive jurisdiction pursuant to the criteria listed in subsection (1) of FS 406.11 was appropriate. Additionally, as part of the 30 waive reports reviewed, we noted one other waive report where the medical doctor was not listed (not required for determining jurisdiction). <p>For the above waive reports that lacked sufficient information to waive jurisdiction, we obtained the investigator's notebook noting that it supported the conclusion to waive jurisdiction.</p> <p>Additionally, through inquiry, we noted that the waive report is not always completed by every investigator. Some investigators only maintain a handwritten notebook, which is not readily accessible to MEO staff and can be lost.</p> <p>The lack of sufficiently completing the waive report that outlines the requirements to determine jurisdiction could lead to the risk that a case is improperly waived and therefore not subject to examination by the DME.</p> <p>Additionally, if the waive report is not completed and retained on the MEO's central server, this could lead to the loss of the supporting documentation for waiving jurisdiction and result in lack of accessibility by MEO staff to answer any questions that may arrive in the investigator's absence or departure.</p>	<p>We recommend the following:</p> <ol style="list-style-type: none"> Provide additional training to the investigators to ensure that a formal waive report is completed accurately for all death notifications received by the MEO. Perform spot audits of the waive reports on a periodic basis to determine that they are being adequately completed by every investigator. <p>Note: CRI obtained the two waive reports in question noting that they were subsequently corrected to include the missing information that was documented in the investigator's handwritten notebook that supported the conclusion to waive jurisdiction.</p> <p>Additionally, with respect to Management Responses a. and b., CRI obtained and inspected the Waive Log and selected a sample from the log noting waive reports were properly completed without exception.</p>	<p>Response:</p> <ol style="list-style-type: none"> We have started a Waive Log to better help track the waive reports. We held a training session for the investigator's on what goes into the log and how to correctly complete a waive report. The narrative must include information on why the case was waived. There was also a new requirement set in place that all reports must be completed and uploaded into the database within 24 hours of taking the report. All reports must first be documented in the investigator's notebook. Using the Waive Log as a reference, a review is to be completed at least once a week to insure the waive reports are uploaded into the database. <p>The two waive reports in question were immediately corrected regarding the observations noted. They were completed using investigative notes and are now in compliance.</p> <p>Responsible party: Craig Engelson, Manager, Chief Investigator</p> <p>Completed / Closed</p>