



# OFFICE OF THE CHIEF MEDICAL EXAMINER

Operational Audit

For the period July 1, 2019 through June 30, 2023

**Cindy Byrd, CPA**  
State Auditor & Inspector

**Audit Report of the  
Office of the Chief Medical Examiner**

**For the Period  
July 1, 2019 through June 30, 2023**



June 19, 2024

**TO THE OFFICE OF THE CHIEF MEDICAL EXAMINER**

We present the audit report of the Office of the Chief Medical Examiner for the period of July 1, 2019 through June 30, 2023. The goal of the State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of utmost importance.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during our engagement.

This report is a public document pursuant to the Oklahoma Open Records Act (51 O.S. § 24A.1 et seq.) and shall be open to any person for inspection and copying.

Sincerely,

A handwritten signature in blue ink that reads "Cindy Byrd".

CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

**Office of the Chief Medical Examiner  
Operational Audit**

---

**Background**

The Office of the Chief Medical Examiner of the State of Oklahoma (the Agency) has the sole responsibility for investigating sudden, violent, unexpected, and suspicious deaths. Information gained from these medicolegal investigations is frequently required in the form of evidence and expert testimony in both criminal and civil legal proceedings.

The Oklahoma Medical Examiner's system came into being in 1961. The Agency operates under the control of the Board of Medicolegal Investigations (the Board) through the provisions of the Oklahoma Statutes.

Board members as of June 2024 are:

Eric Harp, D.O. (Oklahoma Osteopathic Association) ..... Chairman  
 Tyler Stiles (Oklahoma Funeral Board) ..... Vice-Chairman  
 Aungela Spurlock (Oklahoma State Bureau of Investigation) ..... Member  
 Michael Magguilli, M.D. (OU College of Medicine) ..... Member  
 Doug Stewart, D.O, MHP. (Oklahoma Medical Association) ..... Member  
 Keith Reed (Commissioner of Health) ..... Member  
 Jason Beaman, D.O, MHP. (OSU Center for Health Services) ..... Member  
 Angela Marsee (Oklahoma State Bar Association) ..... Member  
 Eric Pfeifer, D.O. (Chief Medical Examiner) ..... Chief Medical Examiner

The following table summarizes the Agency’s sources and uses of funds for July 1, 2021 through June 30, 2023.

**Sources and Uses of Funds for FY 2022 and FY 2023**

	<b>2022</b>	<b>2023</b>
<b>Sources:</b>		
Appropriations	\$ 19,162,057	\$ 15,206,144
Licenses, Permits & Fees	6,040,144	5,315,741
Grants Refunds & Reimbursements	61,906	642,894
<b>Total Sources</b>	<b>\$ 25,264,107</b>	<b>\$ 21,164,779</b>
<b>Uses:</b>		
Personnel Services	\$ 11,516,601	\$ 13,854,496
Property, Furniture, Equipment & Related Debt	7,200,078	2,599,604
Administrative Expenses	4,232,211	4,744,200
Professional Services	623,458	909,350
Travel Expenses	64,038	103,353
Assistance & Payments to Local Governments	6,280	10,605
<b>Total Uses</b>	<b>\$ 23,642,666</b>	<b>\$ 22,221,608</b>

*Source: Oklahoma State Accounting System (unaudited, for informational purposes only)*

**Scope and  
Methodology**

Our audit was conducted in response to 74 O.S. § 212, which requires the State Auditor and Inspector’s office to audit the books and accounts of all state agencies whose duty it is to collect, disburse, or manage funds of the state.

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

In planning and conducting our audit, we focused on the major financial-related areas of operations based on assessment of materiality and risk for the period July 1, 2019 through June 30, 2023. To assess risk and develop our audit objective, we held discussions with management, distributed surveys to Agency personnel, and performed data analysis and prior audit follow-up. These procedures included:

- Reviewing revenue, expenditure, and asset-related data from the state accounting system and information gathered from Agency personnel to assess the related financial processes and trends for any notable risks.
- Reviewing a selection of payroll approval documentation for payroll changes that occurred during the audit period and gathering information regarding the payroll approval processes.
- Reviewing the inventory listings and gathering information regarding the inventory processes.
- Reviewing the Agency’s board meeting minutes and pertinent statutes and regulations and assessing related risks.

One objective related to revenues was developed as a result of the procedures performed, as discussed in the next section. No other significant risks or findings were identified.

We utilized sampling of transactions to achieve our objective. To ensure the samples were representative of the population and provided sufficient, appropriate evidence, the random sample methodology was used. We identified specific attributes for testing each of the samples and when appropriate, we projected our results to the population.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, errors or fraud may occur and not be detected. Also, projections of any evaluation of internal control to future periods are subject to the risk that conditions may change or compliance with policies and procedures may deteriorate.

### Internal Control Considerations

The Government Accountability Office (GAO) emphasizes the importance of internal controls at all levels of government entities. Their *Standards for Internal Control*<sup>1</sup> outline the five overarching components of internal control: the control environment, risk assessment, information and communication, monitoring, and detailed control activities. Any component considered significant to our audit objectives is assessed during our procedures and included as appropriate in this report.

The *Standards for Internal Control* underscore that an internal control system is effective only when the five components of internal control are operating together in an integrated manner. They also stress that documentation is a necessary part of an effective internal control system and is required to demonstrate its design, implementation, and operating effectiveness.

---

<sup>1</sup> *Standards for Internal Control in the Federal Government*, or the “Green Book,” sets standards and the overall framework for an effective internal control system in federal agencies and is treated as best practices for other levels of government. Last update 2014, accessible online at <https://www.gao.gov/products/GAO-14-704G>.

**OBJECTIVE** Determine whether the Agency's internal control system is operating in line with Government Accountability Office *Standards for Internal Control* to ensure all physical revenues received by the agency are deposited.

**Conclusion** We determined the Agency's internal control system is operating in line with GAO *Standards for Internal Control* to ensure all physical revenues received by the agency are deposited.

**Scope and Methodology**

To accomplish our objective, we performed the following:

- Documented our understanding of the revenue processes through discussion with management. We reviewed documentation including check receipt books, calculator tapes, deposit log slips, clearing account reconciliations, Treasury reports, and monthly deposit reports from the Agency's accounting database.
- Evaluated those processes and identified and assessed significant internal controls related to our objective.
- Reviewed monthly deposit reports for twelve random months in our audit period (25% of 48 months) to ensure that the Agency's deposit records reconciled to signed Form 11 clearing account reconciliations and these were reviewed and signed by the Director of Finance or Administrative Officer.
- Assessed the operating effectiveness of agency-wide controls related to oversight and employee evaluation, in the context of our objective.

No findings were identified as a result of these procedures.

O·K·L·A·H·O·M·A  
S·A·I  
STATE AUDITOR & INSPECTOR



**Cindy Byrd, CPA | State Auditor & Inspector**

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | [www.sai.ok.gov](http://www.sai.ok.gov)