



# OFFICE OF THE CHIEF MEDICAL EXAMINER

## Performance Audit

For the Period July 1, 2014 through June 30, 2019

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

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

**For the Period  
July 1, 2014 through June 30, 2019**



Cindy Byrd, CPA | State Auditor & Inspector

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March 11, 2021

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

We present the audit report of the Office of the Chief Medical Examiner for the period July 1, 2014 through June 30, 2019. 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". The signature is fluid and cursive, with the first and last names clearly legible.

CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR



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## Oklahoma Office of the Chief Medical Examiner Fiscal years 2014-2019

### OBJECTIVES

- Determine if the Agency's internal control system and control environment are operating effectively as defined by the Government Accountability Office's (GAO) *Standards for Internal Control*.
- Determine if the Agency's payroll processes are properly segregated according to GAO *Standards for Internal Control*.
- Determine if adequate payroll documentation is maintained as required by the Merit System of Personnel Administrative Rules and the Agency's internal policy, and to provide assurance that payroll is properly recorded.

During our planning process, concerns were brought to our attention regarding the Agency's control environment and payroll operations, and additional procedures were developed to address those concerns.

### WHAT WE FOUND

- **Negative control environment at the Agency.** See page 6.
- **Weaknesses in payroll processes.** This included questionable and inadequate timekeeping records. Details begin on page 6.
- **Opportunities for improvement in the system maintaining leave accruals and balances.** See page 9.

### ENGAGEMENT BACKGROUND

This 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 focused on the Agency's control environment and payroll operations based on an assessment of risk for the period July 1, 2014 through June 30, 2019.

### WHAT WE RECOMMEND

We recommend those charged with governance:

- Ensure formal policies and procedures are created as necessary, including a time and leave policy specifically for the Chief Medical Examiner.
- Recognize the risks associated with a negative control environment and work toward evaluating and addressing the condition to ensure OCME's mission is accomplished in the most efficient and positive manner possible.
- Implement a mitigating control in the payroll process to ensure accuracy and independent review.
- Systematically and routinely review and evaluate leave accrual calculations and leave balances in the Leave Balance Excel Spreadsheets system.

See additional details at page 9.

## Office of the Chief Medical Examiner Performance Audit

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### Background

The Office of the Chief Medical Examiner of the State of Oklahoma (OCME or Agency) operates under the control of the Board of Medicolegal Investigations through the provisions of [63 O.S. § 931](#). As explained in the Agency's materials, the office is directed by the Chief Medical Examiner, who is a licensed physician, trained and certified in forensic pathology, the branch of medicine concerned with the investigation of sudden, unexpected, violent, or suspicious death. The office provides toxicological and pathological services to aid in the investigation of death defined by law as being subject to public inquiry. The public health function of the medical examiner's office is further apparent in the investigation of cases in which poisons, hazardous work environments, or infectious agents are implicated. The identification of such dangerous elements allows the prompt implementation of treatment and preventative measures through coordination with Oklahoma's public health agencies and Occupational Safety and Health Administration (OSHA).

OCME operates under two departments:

- Physicians: the chief medical examiner, the deputy chief medical examiner pathologist, pathologist techs, toxicologist, chemists, and autopsy lab assistants
- Administrative Services: the chief administrative officer, division manager, administrative officers, investigators, anthropologist, family assistant coordinator, records manager and assistant, medical secretaries, and receptionist

Oversight is provided by nine board members (the Board). The members of the Board include, per statute:

1. The Director of the State Bureau of Investigation, or a designee
2. The State Commissioner of Health, or a designee
3. The Dean of the College of Medicine of the University of Oklahoma, or designee
4. The President or Dean of the Oklahoma State University Center for Health Sciences, or a designee
5. The President of the Oklahoma Bar Association, or a designee
6. The President of the Oklahoma Osteopathic Association, or a designee
7. The President of the Oklahoma State Medical Association, or a designee
8. A funeral director, or as provided by Section 396.3 of Title 59 of the Oklahoma Statutes, appointed by the Oklahoma Funeral Board
9. The Chief Medical Examiner is as an ex officio nonvoting member of the Board

## Office of the Chief Medical Examiner Performance Audit

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Board members as of December 31, 2019 are:

Glen Huff (Oklahoma Bar Association)..... Chairman  
 Robert Allen, PhD (OSU Center for Health Sci. Designee) .. Vice-Chairman  
 Eric Pfeifer, M.D..... Chief Medical Examiner  
 Chris Ferguson (Oklahoma Funeral Board)..... Member  
 Ricky Adams (Oklahoma State Bureau of Investigation) ..... Member  
 Roy Zhang M.D. (OU College of Medicine Designee)..... Member  
 Doug Stewart D.O. MPH (Oklahoma Medical Association) ..... Member  
 Rocky McElvany (Commissioner of Health, OSDH Designee)..... Member  
 John S. Vogel, D.O. (Oklahoma Osteopathic Association)..... Member

The following table summarizes the Agency's sources and uses of funds for fiscal years 2018 and 2019 (July 1, 2017 through June 30, 2019).

### Sources and Uses of Funds for FY 2018 and FY 2019

	2018	2019
<b>Sources:</b>		
Appropriations (Net)	\$ 10,959,417	\$ 11,131,182
Licenses, Permits, Fees	4,075,962	4,177,559
Other Revenues	50,998	890,942
<b>Total Sources</b>	<b>\$ 15,086,377</b>	<b>\$ 16,199,683</b>
<b>Uses:</b>		
Personnel Services	\$ 8,856,061	\$ 9,505,696
Administrative Expenses	3,180,367	3,617,994
Property, Furniture, Equipment	3,108,815	413,168
Professional Services	326,489	417,100
Travel	68,450	69,345
Assistance, Payments to Local Govn'ts	14,351	3,767
Transfers and Other Disbursements	1,672	847
<b>Total Uses</b>	<b>\$ 15,556,205</b>	<b>\$ 14,027,917</b>

*Source: Oklahoma PeopleSoft accounting system (unaudited, for informational purposes only)*

## Office of the Chief Medical Examiner Performance Audit

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### 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 Agency's control environment and payroll operations based on an assessment of risk and concerns brought to our attention for the period July 1, 2014 through June 30, 2019, unless otherwise noted in the report.

Our audit procedures included inquiries of appropriate personnel, surveys, observations of OCME operations, and inspections of documents and records. Further details regarding our methodology are included in Appendix A.

Please see additional methodology regarding internal controls, including definitions and information about Government Accountability Office (GAO) *Standards for Internal Control*, in Appendix B.

We utilized sampling of transactions to achieve our objectives. 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.

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.



## Office of the Chief Medical Examiner Performance Audit

### Objectives

- Determine if the Agency's internal control system and control environment are operating effectively as defined by GAO *Standards for Internal Control*.<sup>1</sup>
- Determine if the Agency's payroll processes are properly segregated according to GAO *Standards for Internal Control*.
- Determine if adequate payroll documentation is maintained as required by the Merit System of Personnel Administrative Rules<sup>2</sup> and the Agency's internal policy, and to provide assurance that payroll is properly recorded.

### Overall Conclusion

The Agency's payroll processes are not properly segregated according to GAO *Standards for Internal Control*. In addition, payroll documentation, specifically time and leave sheets, are not adequately maintained as required by the Merit System of Personnel Administrative Rules and the Agency's internal policy, to provide assurance that payroll is properly recorded.

Furthermore, we determined that the Agency's internal control system and control environment are not operating effectively as defined by GAO *Standards for Internal Control*. Due to the weaknesses noted in the control environment, the payroll processes, and related controls, the five components of internal control are not effectively designed, implemented, or operating in an integrated manner.

The negative control environment has a universal impact on the overall system of internal control, which increases the risk of errors and misappropriation of assets, and decreases quality of services provided. A positive work environment and employee satisfaction are integral to retaining staff and maintaining quality of services.

<sup>1</sup> These standards are discussed and referenced in more detail in Appendix B.

<sup>2</sup> [OAC 260:25-11-2 Agency Personnel Records](#)

## FINDINGS

*The Agency's internal control system and control environment are not operating effectively.*

GAO standards state, "The control environment is the foundation for an internal control system. It provides the discipline and structure, which affect the overall quality of internal control. It influences how objectives are defined and how control activities are structured."

"Without a strong tone at the top to support an internal control system, the entity's risk identification may be incomplete, risk responses may be inappropriate, control activities may not be appropriately designed or implemented, information and communication may falter, and results of monitoring may not be understood or acted upon to remediate deficiencies."

Preceding this audit, our office was contacted by several individuals expressing concerns about the Chief Medical Examiner's timekeeping records and inadequate annual leave balance. During the initial planning phase of the audit, we conducted surveys and interviews with Board members and Agency personnel, which established that a negative control environment was being fostered within the Agency.

A conflict between the Chief and the CAO appears to have started as early as 2014 when the Chief refused to complete monthly time and leave records as required by the Merit System of Personnel Administrative Rules and Agency policy<sup>3</sup>. However, events occurring between March and June 2019 caused a more volatile control environment<sup>4</sup> to grow within the Agency. Further details regarding those events are presented in the following findings. It is important that these events be understood in the context of their impact on overall Agency operations and controls.

*Timekeeping documentation incomplete and unreliable, especially for the Chief Medical Examiner*

Because the Chief was reluctant to complete time and leave sheets, the payroll administrative officer and the CAO completed those for him to satisfy the Agency's Operational Policy 010900. They used various source records in preparing the monthly time and leave sheets, such as monthly Outlook calendars, electronic security key card data, and security camera footage and applied paid leave as needed. The electronic methods used were not implemented until April 2018 after moving to the current office location; prior to this move, they would make note of the times of day when visibly observing the Chief enter and exit the building.

<sup>3</sup> Office of the Medical Examiner Operational Policy 010900 states, "The agency processes and maintains records of time/leave sheets as the official source of documentation for employee leave balances and pay."

<sup>4</sup> The control environment is further explained in Appendix B and the standards linked in that appendix.

Each month as the time and leave sheets were prepared for the Chief, if the source data or the payroll administrative officer's and the CAO's leave tracking notes did not equate to a 40-hour work week, they would apply annual or sick leave. According to the CAO, at the time the annual leave balance was exhausted (August 2019), she reiterated the Agency policy to the Chief and informed him that his time and leave sheets would no longer be completed by the payroll administrative officer and that she would no longer approve them.

### **Chief's Timekeeping Documentation Incomplete and Unreliable**

We reviewed the Chief's time and leave sheets for the period July 1, 2016 through June 30, 2019. During this time period, all 36 monthly time and leave sheets were prepared by the payroll administrative officer and bore the CAO's signature indicating approval.<sup>5</sup>

To determine whether or not the Chief's leave was being used when he was not physically at the office, we compared the time and leave sheets to the Chief's building access records<sup>6</sup>, leave records, Outlook calendar, and travel claims for the period April 1, 2018 through June 30, 2019. The results of this comparison confirmed that annual or sick leave was used when the Chief was believed to be out of the office to equate to a 40-hour work week.

Due to the Chief's responsibilities (on-call 24 hours a day, 7 days a week), lack of communication with staff members completing the time and leave sheets, and limited electronic data tracking his movements, it is possible that time and leave sheets were not completed accurately and therefore, annual and sick leave balance totals could be inaccurate.

### **Other Staff's Timekeeping Records Incomplete**

To determine whether other employees' time and leave sheets were adequately approved according to the Agency's policies and procedures, we reviewed 150 time and leave sheets randomly selected from the audit period. Testing procedures identified 6 time and leave sheets not approved by supervisors, and 7 time and leave sheets that were missing.

While the Agency was granted approval from the Department of Libraries to destroy time and leave sheets after being saved in an electronic format, the Agency did not have controls in place to ensure all scanned timekeeping documents were approved and saved to the Agency's server. The Oklahoma Archives and Records Commission

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<sup>5</sup> There were no time and leave sheets completed for Dr. Pfeifer for the pay periods of July 2014 through June 2016.

<sup>6</sup> Building access records were only available for this 15-month period; therefore, the scope of this procedure was limited to this timeframe.

Consolidated Records Disposal Schedule<sup>7</sup> requires that expenditure and payroll documentation be retained in office for certain lengths of time, ranging from after audit completion to permanently for some personnel documents.

### **Applicable Rules and Policy**

The Agency's policy states in part: "All regular full and part-time employees and temporary (999) employees will complete time/leave sheets. Time/leave sheets will be verified and signed by the employee (if available) and the supervisor and submitted to Human Resources, who will enter all leave in the leave system on a monthly basis. Employee time/leave sheets must be completed in accordance with this procedure and any other applicable guidelines."

In addition, the Merit System of Personnel Administrative Rules state, "Each agency shall maintain an adequate set of applicant and employee personnel records. These records shall include: performance evaluations, promotional forms, attendance records, and any other documents that affect an individual's employment status with the agency."

*Payroll transactions not independently approved; errors or unauthorized changes could go undetected*

The Payroll Administrative Officer's primary responsibility is to process payroll and payroll changes within the statewide accounting system's Human Capital Management (HCM) module. The CAO approves payroll changes and approves the Agency's payroll claim generated by the Office of Management Enterprise Services – Agency Business Services (ABS). The CAO also has access to make payroll changes within HCM. Because there is no detailed and documented independent review of payroll changes by an independent member of Agency management, the opportunity exists for unauthorized payroll and personnel changes to be made by the CAO without detection.

It appears OCME, through the reassigning of duties from the Payroll Administrative Officer to the CAO, attempted to segregate duties related to a payroll finding in a previous audit. However, because the CAO has HCM access and is also the backup to other payroll duties without an independent review in place, a weakness still exists in the payroll internal controls, resulting in a repeat finding.

The GAO Standards state that in designing control activities to achieve objectives and respond to risks, "Management divides or segregates key duties and responsibilities among different people to reduce the risk of error, misuse, or fraud. This includes separating the responsibilities for

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<sup>7</sup> <https://libraries.ok.gov/state-employees/records-management/records-scheduling/>

*System  
maintaining  
leave accruals  
and balances  
lacks a  
systematic  
review*

authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets so that no one individual controls all key aspects of a transaction or event.”

The Agency is responsible for tracking and maintaining employee leave accruals and balances. This information is housed in an Excel spreadsheet with access being limited to the payroll administrative officer and the CAO. Records of employees’ annual and sick leave use and accruals are maintained in a Leave Balance Excel Spreadsheet. Although it is the payroll administrative officer’s responsibility to enter information from time and leave reports into the Leave Balance Excel Spreadsheet, the CAO also has access to the spreadsheet on the Agency’s shared drive. Leave balance reports are provided to employees on a monthly basis, but there is no systematic review and evaluation for accuracy and reliability of leave accrual calculations and balances. This creates the risk that leave usage and accruals may be inaccurate and employees could be inappropriately compensated for leave.

The GAO Standards state that in order to use quality information to achieve their objectives, “Management obtains relevant data from reliable internal and external sources in a timely manner based on the identified information requirements. Reliable internal and external sources provide data that are reasonably free from error and bias and faithfully represent what they purport to represent. Management evaluates both internal and external sources of data for reliability.”

## RECOMMENDATIONS

We recommend those charged with governance of the Medical Examiner’s Office:

- Ensure policies and procedures are developed internally to create an organizational structure that fosters trust and open communication in the Agency. Policies should include the authority and responsibilities assigned to the board, senior management, and general management, including supervisors.
- Create a time and leave policy specifically for the Chief Medical Examiner to ensure an efficient and accurate manner to track and maintain time and leave for this position.
- Ensure timekeeping documentation is properly approved and all payroll related documentation is retained (electronically or as

## Office of the Chief Medical Examiner Performance Audit

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physical hardcopies) in accordance with Oklahoma Archives and Records Commission guidance.

- Recognize the risks associated with a negative control environment and work toward evaluating and addressing the condition to ensure OCME's mission is accomplished in the most efficient and positive manner possible. In addition, be cognizant of the risk associated with ineffective communication within the Agency and work to establish a system of clear communication that relays information from the bottom of the organization to the top and vice versa, and between divisions within the Agency.
- Implement a mitigating control where a knowledgeable authority figure independent from the payroll process, such as the Chief, performs a detailed and documented review of payroll claims and supporting documentation to provide assurance that only authorized payroll changes are made. The Board may also consider asking for all payroll changes that have a financial impact on the Agency be provided for review prior to Board meetings.
- Systematically and routinely review and evaluate leave accrual calculations and leave balances in the Leave Balance Excel Spreadsheets system. This evaluation and review should be documented so that it can be independently verified by the Board.

## **APPENDIX A: Detailed Objective Methodologies**

To accomplish our objectives, we performed the following:

- Interviewed Board and Agency personnel, including the Chief Medical Examiner (Chief), the Chief Administrative Officer (CAO), Payroll Administrative Officer, as well as other administrative staff;
- Performed an anonymous survey of Agency personnel;
- Evaluated processes, identified controls, and compared those controls to governmental internal control standards outlined in the United States Government Accountability Office's Standards for Internal Control in the Federal Government, 2014 version (GAO Standards)<sup>8</sup>;
- Reviewed Agency policies and procedures, the employee handbook, and audit period board meeting minutes;
- Reviewed an internal control self-assessment form (provided by SA&I), completed by the CAO, and evaluated the results and comments along with our own processes and procedures.
- Evaluated processes and identified significant internal controls related to payroll and tested those controls as appropriate, which included:
  - Reviewing the State Merit System of Personnel Administrative Rules and the Agency's internal policies related to timekeeping procedures to determine if adequate payroll records are maintained.
  - Reviewing 150 randomly selected employee time and leave sheets (out of 12,060 or .05%) to ensure they were properly reviewed and approved by the employee's supervisor. Exceptions were noted, as discussed in the report.
  - Gaining an understanding of issues related to the Chief's timekeeping, leave usage, and degree of presence in the office through discussion with staff and review of documentation.
  - Reviewing the Chief's time and leave sheets for the time period July 1, 2016 through June 30, 2019 to determine who prepared and approved them.
  - Compiling related data using the Chief's Outlook Calendar records, building access records, and leave usage reports from the Agency's internal leave spreadsheets, as well as other supporting documents.

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<sup>8</sup> Although this publication addresses controls in the federal government, this criterion can be treated as best practices. The theory of controls applies uniformly to federal or state government.

## APPENDIX B: Internal Control Components and Principles

The Government Accountability Office (GAO) emphasizes the importance of internal controls at all levels of government entities. Their *Standards for Internal Control*<sup>9</sup> outline the five overarching components of internal control: the control environment, risk assessment, information and communication, monitoring, and detailed control activities. Each of these components includes a subset of principles that are expected to be operating at government entities.

The *Standards for Internal Control* underscore that an internal control system is effective only when the five components of internal control are effectively designed, implemented, and operating together in an integrated manner. As required by *Government Auditing Standards*<sup>10</sup>, we have identified the aspects of internal control significant to each audit objective in this engagement. The table below lists the significant principles and whether they were found to be operating effectively. For those *not* operating effectively, further discussion and related recommendations are included in the body of the report.

Internal Control Component/Principle	Significant to Audit Objective I	Operating Effectively?	Significant to Audit Objective II	Operating Effectively?
1. The oversight body and management should demonstrate a commitment to integrity and ethical values.	✓	No	✓	No
2. The oversight body should oversee the entity's internal control system.	✓	No	✓	No
3. Management should establish an organizational structure, assign responsibility, and delegate authority to achieve the entity's objectives.	✓	No	✓	No
4. Management should demonstrate a commitment to recruit, develop, and retain competent individuals.	✓	Yes	✓	Yes
5. Management should evaluate performance and hold individuals accountable for their internal control responsibilities.	✓	No	✓	No
<b>Risk Assessment Component</b> – Dynamic process of identifying, analyzing, and managing risks facing the entity.				

<sup>9</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>.

<sup>10</sup> *Government Auditing Standards*, or the "Yellow Book," also promulgated by the GAO, guides our performance and operational audits. Last version 2018, accessible online at <https://www.gao.gov/products/GAO-18-568G>.



6. Management should define objectives clearly to enable the identification of risks and define risk tolerances.	✓	Yes	✓	Yes
7. Management should identify, analyze, and respond to risks related to achieving the defined objectives.	✓	No	✓	No
8. Management should consider the potential for fraud when identifying, analyzing, and responding to risks.	✓	No	✓	No
9. Management should identify, analyze, and respond to significant changes that could impact the internal control system.	✓	No	✓	No
<b>Control Activities Component</b> – Actions management establishes through policies and procedures to protect against risks.				
10. Management should design control activities to achieve objectives and respond to risks.	✓	No	✓	No
11. Management should design the entity's information system and related control activities to achieve objectives & respond to risks.	✓	No	✓	No
12. Management should implement control activities through policies.	✓	No	✓	No
<b>Information and Communication Component</b> – Quality information communicated and used to support the internal control system.				
13. Management should use quality information to achieve the entity's objectives.	✓	No	✓	No
14. Management should internally communicate the necessary quality information to achieve the entity's objectives.	✓	No	✓	No
15. Management should externally communicate the necessary quality information to achieve the entity's objectives.	✓	No	✓	No
<b>Monitoring Component</b> – Activities to assess the quality of performance and promptly correct any deficiencies.				
16. Management should establish and operate monitoring activities to monitor the internal control system and evaluate the results.	✓	No	✓	No
17. Management should remediate identified internal control deficiencies on a timely basis.	✓	No	✓	No

The *Standards for Internal Control* further stress that documentation is a necessary part of an effective internal control system. Documentation is required to demonstrate the design, implementation, and operating effectiveness of an entity's internal control system.

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**OFFICE OF THE CHIEF MEDICAL EXAMINER  
BOARD OF MEDICOLEGAL INVESTIGATIONS**

December 28, 2020

State Auditor Cindy Byrd

Attention: Melissa Capps

Dear Ms. Capps:

I am writing on behalf of the audit committee of the OCME Board, specifically former Board Chair Glen Huff, Mr. Rocky McElvany and myself as current Board Chair. We have carefully reviewed the draft you have provided us of the audit your office performed, and we would like to offer the following in response to the concerns you have raised.

First, we appreciate the thoroughness of your audit. As you will recall from our meeting with you and Ms. Byrd prior to the audit, we were concerned regarding allegations of improprieties in Chief Medical Examiner Pfeifer's time records that may have resulted in his being overpaid. At that meeting, we asked you to include this as a focus of your audit. We are relieved to have you confirm that not only has he not been overpaid, but he has instead been shorted leave time due to his failure to complete time records. We have discussed this issue at length with the Chief Medical Examiner, and, in his defense, he has explained that as agency head who is on duty 24/7 and whose salary is set and fixed by the Board, that it made no sense for him to be required to complete detailed daily time records. Unfortunately, his failure to do so resulted in his being docked by administrative staff for many days of leave not taken. Chief Pfeifer has been quite contrite about this issue and has diligently been completing his time records for many months now. The agency has adopted a universal time sheet form which is now being used by all agency personnel, and, to address another concern you raised, the Board is implementing safeguards and checks to ensure that only authorized payroll changes are made. From the Board's viewpoint, we believe these issues have been satisfactorily resolved.

Second, as to what your audit refers to as the "negative control environment" found at the agency, we, as well as the rest of the Board, share the concerns raised and have undertaken measures to effectively resolve this issue. Additionally, we had asked in advance of the audit that you expand the scope to include the conflict which had arisen as a result of the complaints that had been made by the Chief Administrative Officer against the Chief Medical Examiner. These complaints had resulted in a strained relationship between the two senior administrators. In an effort to resolve these concerns, the Board retained the services of outside legal counsel to conduct a confidential investigation of the allegations asserted by the Chief Administrative Officer against the Chief Medical Examiner. That investigation was delayed

somewhat by the COVID-19 crisis but was completed and presented to the Board in Executive Session at its meeting November 5, 2020. That investigation found no merit to the allegations against the Chief Medical Examiner but did identify other major personnel issues to be addressed. The Board is presently overseeing efforts to resolve those personnel issues and to further foster trust and open communication within the agency.

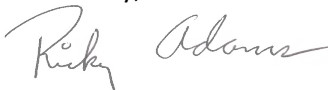
Third, it should be noted that throughout all times in question, the agency has functioned effectively and without disruption. The dedicated professionals at all levels have performed their roles with competence and dedication to their mission. They have done so despite the added burdens imposed by the COVID-19 pandemic, including teleworking and reduced staff on premises. In 2019, the agency handled some 6,369 medical examiner cases, and thus far in 2020, that number has increased to some 7,162 medical examiner cases. Throughout this crisis, the OCME physicians have continued to honor all attorney meetings and court cases and provide expert testimony all over the state without fail. Additionally, OCME physicians have now published at least four scientific articles regarding COVID-19, including the first-ever paper describing the autopsy findings of this disease in the English language.

Fourth, the agency has continued to plan and oversee the development of a new Tulsa facility. Construction of the Tulsa facility has now started and is advancing quickly. In many respects, it will be an improved version of the OKC facility and will be unique to Oklahoma and will serve the state well for decades. Additionally, the agency has procured, after much thought and design, two self-contained refrigerated trucks deployable for mass fatality events and/or surge capacity. These are under rigorous preventative maintenance and regular testing, ready to use at a moment's notice.

Lastly, the agency is also aggressively preparing for the future. For the first time in history, this year the agency has been training two forensic pathology fellows simultaneously under an accredited, two-fellow training program. The OCME fellowship program has gained recognition and respect throughout the nation, and the caliber of applicants for fellowships has gone up dramatically. This July, a Harvard-trained neuropathologist will join the training program, which is quite a distinction considering that there are fewer than 20 forensic pathologists-neuropathologists in the entire nation. Fellowship slots are now offered two and three years in advance, and the OCME program has the pleasure of picking and choosing among some of the best and most motivated.

In conclusion, we appreciate the guidance provided by your audit. We believe the concerns raised have now either been addressed or are presently being addressed.

Sincerely,

A handwritten signature in cursive script that reads "Ricky Adams". The signature is written in dark ink and is positioned above the printed name.

Ricky Adams, Chairman  
Oklahoma State Board of Medicolegal Investigations



Cindy Byrd, CPA | State Auditor & Inspector

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