BOARD OF MEDICOLEGAL INVESTIGATIONS

JULY 1, 2003 THROUGH JUNE 30, 2004

JEFF A. McMahan, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR
Board of Medicolegal Investigations
Statutory Examination Report
For the Period July 1, 2003 to June 30, 2004

This publication is printed and issued by the State Auditor and Inspector, as required by 74 O.S. §212. Pursuant to 74 O.S. §3105, 5 copies have been prepared and distributed at a cost of $ 4.10. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.
June 24, 2005

TO THE BOARD OF DIRECTORS OF THE BOARD OF MEDICOLEGAL INVESTIGATIONS

Transmitted herewith is the Statutory Examination Report for the Board of Medicolegal Investigations. The procedures we performed were conducted pursuant to 74 O.S. § 212.

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight and by issuing reports that serve as a management tool to the State. Our goal is to ensure a government that is accountable to the people of the State of Oklahoma.

We wish to take this opportunity to express our appreciation to the agency’s staff for the assistance and cooperation extended to our office during the course of our engagement.

Sincerely,

JEFF A. McMAHAN
State Auditor and Inspector
# Table of Contents

Background, Board Members and Key Staff .............................................................. ii

Report of the State Auditor and Inspector ............................................................... 1

Statement of Receipts, Disbursements and Changes in Cash .................................. 2

Other Information ................................................................................................... 3
Background

The mission of the Board of Medicolegal Investigations is to protect the public health and safety of Oklahomans through the scientific investigation of deaths as defined by state statutes. This process involves scene investigation and medicolegal autopsy (including radiology, toxicology, histology, and microbiology) complementing the activities of law enforcement agencies, district attorneys and public health officials.

Board Members

TED W. VIOLETT, M.D. .......................................................... CHAIR
JIM COOPER ........................................................................ VICE-CHAIR
TOM JORDAN ........................................................................ MEMBER
NANCY HALL, PH.D. ................................................................ MEMBER
MICHAEL CRUTCHER, M.D. .................................................. MEMBER
JOHN FERNANDES, D.O., M.B.A. ........................................... MEMBER
DOUGLAS W. STEWART, D.O., M.P.H. ................................. MEMBER
SHANDA CUSICK .................................................................. MEMBER
JEFFERY J. GOFTON, M.D. .................................................... MEMBER

Key Staff

JEFFERY J. GOFTON, M.D. ..................................................... CHIEF MEDICAL EXAMINER
RONALD F. DISTEFANO, D.O. ............................................. DEPUTY CHIEF MEDICAL EXAMINER
PHILIP M. KEMP, PH.D.......................................................... CHIEF FORENSIC TOXICOLOGIST
STEPHEN P. SLATER, M.B.A. ................................................ DIRECTOR OF BUDGET AND FINANCE
TO THE BOARD OF DIRECTORS OF THE BOARD OF MEDICOLEGAL INVESTIGATIONS

For the purpose of complying with 74 O.S. § 212, we have performed the following procedures for the fiscal year 2004:

1. We reviewed internal controls over cash, receipts, and disbursements.

2. We tested a sample of deposits to determine they were properly posted to the financial records and had adequate supporting documentation.

3. We tested a sample of disbursements to determine they were properly posted to the financial records and had adequate supporting documentation.

4. We performed analytical procedures to test the reasonableness of payroll disbursements;

We also prepared a Schedule of Receipts, Disbursements and Changes in Cash from information obtained from the statewide CORE accounting system. This schedule has been included for informational purposes only.

Our procedures were limited to those defined above and were less in scope than would be necessary to express an opinion on any of the items referred to above or to express an opinion on the effectiveness of the Medicolegal Investigation’s internal control or any part thereof. Accordingly, we do not express such opinions. Alternatively, we have identified the procedures we performed and there were no findings resulting from those procedures.

Sincerely,

JEFF A. McMAHAN
State Auditor and Inspector

May 17, 2005
Board of Medicolegal Investigations

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
FOR THE YEAR ENDED JUNE 30, 2004

RECEIPTS:
- Appropriations 3,401,398
- Licenses, Permits and Fees 436,136
- Fed. Fds from Other State Agencies 290,599
- Copies of Other Documents 191,629
- Federal Reimbursements 42,702

Total Receipts 4,362,464

DISBURSEMENTS:
- Personnel Services 3,450,628
- Misc. Administration 319,770
- Professional Services 107,422
- Maintenance and Repair 83,193
- Shop Expense 75,344
- Office Furniture and Equipment 56,587
- Specialized Sup & Mat. 53,283
- Travel 41,693
- Rent 32,072
- General Operating 20,451
- Other 5,444

Total Disbursements 4,245,887

RECEIPTS OVER (UNDER) DISBURSEMENTS 116,577

CASH - Beginning of year 298,658
CASH - End of year 415,235
Other Information

Clearing Account

The Board of Medicolegal Investigations maintains a clearing account to deposit revenues collected on a daily basis. All items deposited into the clearing account are held there until such items have been honored by the paying entity. Once these items have been honored, the revenues are transferred for deposit into the agency’s operating fund(s). The agency’s clearing account had a cash balance of $48,315 at June 30, 2004. As of this date, this amount had not yet been deposited into the agency’s operating fund(s) and is not considered to be available to fund the agency’s general operations. As a result, the clearing account’s cash balance, revenues, and disbursements are not included in the accompanying Schedule of Receipts, Disbursements, and Changes in Cash Balance.