



STATE OF OKLAHOMA
OFFICE OF THE STATE AUDITOR & INSPECTOR

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**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

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

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

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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



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

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	<u>42,702</u>

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	<u>5,444</u>

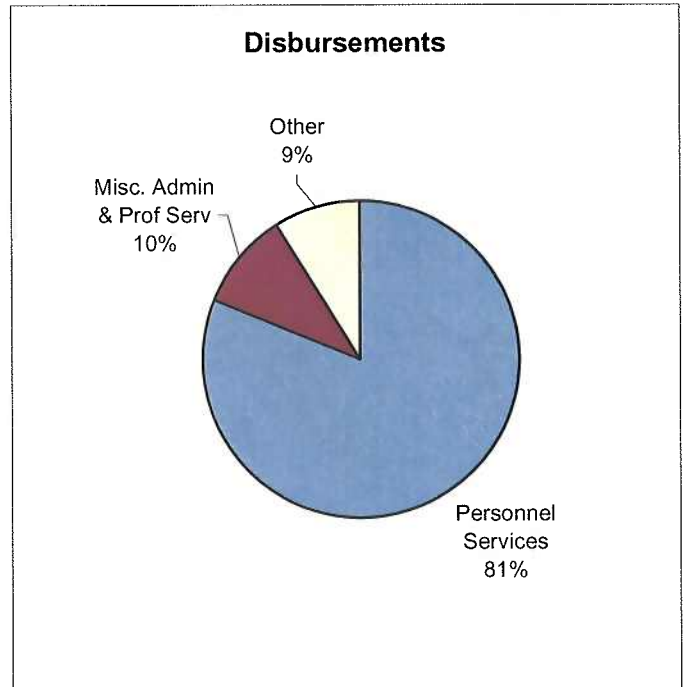
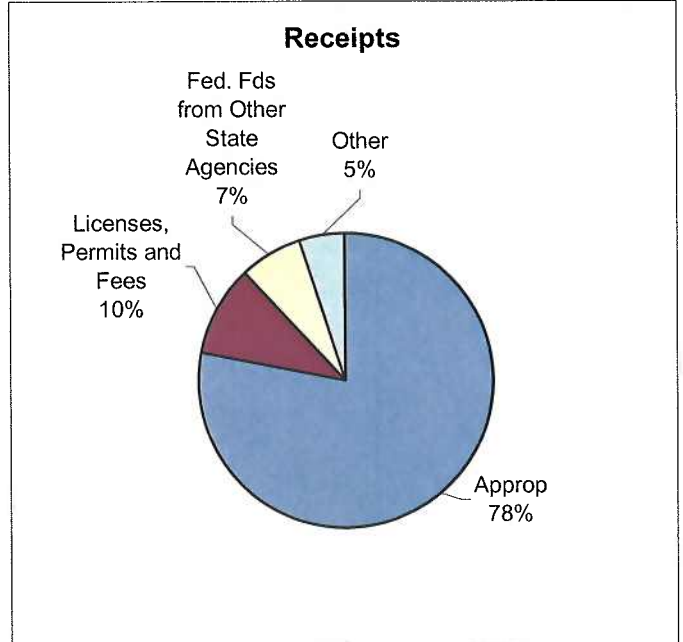
Total Disbursements 4,245,887

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.

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