



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

OFFICE OF COUNTY INVESTIGATIONS
KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 514
LOS ANGELES, CALIFORNIA 90012

ARLENE BARRERA
AUDITOR-CONTROLLER

OSCAR VALDEZ
CHIEF DEPUTY AUDITOR-CONTROLLER

July 11, 2022

TO: Jonathan R. Lucas, M.D.
Medical Examiner-Coroner *Greg Hellmold*

FROM: Greg Hellmold, Chief Investigator
Office of County Investigations

SUBJECT: **IMPROVEMENT OPPORTUNITIES NOTED DURING LIMITED
REVIEW #2021-18338**

NUMBER OF RECOMMENDATIONS
PRIORITY 1 2 CORRECTIVE ACTION REQUIRED WITHIN 90 DAYS
PRIORITY 2 0 CORRECTIVE ACTION REQUIRED WITHIN 120 DAYS
PRIORITY 3 0 CORRECTIVE ACTION REQUIRED WITHIN 180 DAYS

During a limited review at the Department of Medical Examiner-Coroner (DMEC or Department), we noted areas where DMEC can strengthen its internal controls over the community service program to ensure that program participation records reported to the court are accurate. Please see Attachment I, Table of Findings and Recommendations for Corrective Action, for details of our observations and recommendation.

Review of Report

We discussed our report with DMEC management. The Department's response (Attachment II) indicates agreement with our findings and recommendations.

We thank DMEC management and staff for their cooperation and assistance during our review. If you have any questions, please contact me at (213) 893-0243 or ghellmold@auditor.lacounty.gov, or your staff may contact Tim Takara, Supervising Investigator, at (213) 893-0918 or ttakara@auditor.lacounty.gov.

GH:AMS:TT:GLS:jc

Attachments

c: Arlene Barrera, Auditor-Controller
Audit Committee
Audit Division

REPORT #IOR-2021-18338

LOS ANGELES COUNTY AUDITOR-CONTROLLER

Attachment I
Page 1 of 3

Robert G. Campbell
ASSISTANT AUDITOR-CONTROLLER

Greg Hellmold
CHIEF INVESTIGATOR

Office of County Investigations

Report #IOR - 2021-18338

MEDICAL EXAMINER-CORONER IMPROVEMENT OPPORTUNITIES NOTED DURING LIMITED REVIEW #2021-18338

BACKGROUND

California Government Code Section 27491 requires the Los Angeles County Department of Medical Examiner-Coroner (DMEC) to investigate and determine the circumstances, manner and cause of death for all violent, sudden, unattended, or unusual deaths. DMEC also operates a program which allows members of the public, including individuals ordered by the court, to complete community service hours. Community service program participants assist DMEC Institutional Laborers (janitorial and housekeeping staff) with tasks such as preparing/organizing supplies and washing/folding linens. Referrals to perform community service are made via various community service referral agencies. DMEC staff are responsible for documenting service hours worked and signing timesheets used by participants, which are then reported back to the referring agency and ultimately the court.

TABLE OF FINDINGS AND RECOMMENDATIONS FOR CORRECTIVE ACTION

ISSUE	RECOMMENDATION
<p>1 Community Service Program Controls – We noted that DMEC’s community service program does not have formal policies and procedures or basic internal controls for critical program areas, including formally documenting the work of participants, segregating the duties of DMEC staff who oversee community service workers, ensuring that court reports of participant service hours are accurate, and periodic management review of the program to ensure that it is functioning as intended and achieving the results for which it was established.</p> <p>We noted the following deficiencies during our limited review:</p> <ul style="list-style-type: none"> Community service activity logs were missing or incomplete, preventing us from validating reported service hours. A single DMEC employee routinely controlled all key program activities. Specifically, she logged daily participant activity, validated/reconciled the entries, completed court-mandated reporting documents, and issued service completion certificates to participants. As a result, one DMEC employee was able to fraudulently record and report attendance for a participant on days when that participant did not actually complete any service hours. Those falsified reports were later transmitted to the referring agency and the court to substantiate that the participant complied with their court-ordered service requirements. 	<p>Priority 1 – DMEC management:</p> <p>a) Establish formal policies and procedures for operating and managing the community service program, which at a minimum includes internal controls to ensure that:</p> <ol style="list-style-type: none"> 1. Program documentation is accurate and retained in accordance with legal and contractual requirements (including bi-annual recertifications); 2. Key program duties are adequately segregated; 3. Responsibility for administering the program is assigned to personnel at an appropriate level and who possess the required knowledge, skills, and abilities to oversee it; 4. Official departmental stamps and other certifying instruments are properly secured; and 5. A responsible manager actively supervises and periodically

Priority Ranking: Recommendations are ranked from Priority 1 to 3 based on the potential seriousness and likelihood of negative impact on the Agency’s operations if corrective action is not taken.

TABLE OF FINDINGS AND RECOMMENDATIONS FOR CORRECTIVE ACTION	
ISSUE	RECOMMENDATION
<ul style="list-style-type: none"> The program was run by DMEC employees who held the position of Institutional Laborer. We noted that the specifications for this class of position do not appear to be aligned with the knowledge, skills, and abilities necessary to effectively administer the program. The official stamp used to certify participant timesheets and certificates was routinely stored in an unsecured location where numerous staff could access and use it. Management did not periodically review the program or related documentation to ensure compliance with one Memorandum of Understanding (MOU) that DMEC had with a referring agency, and we noted several examples where DMEC was not in compliance with the MOU requirements. Additionally, the DMEC employee who ran the program signed the MOU which authorized her to sign/stamp the forms to certify the hours worked. <p>County Fiscal Manual Section 1.0 states that management of each County department is primarily responsible for designing, implementing, and maintaining a system of internal controls to help ensure that operations work as intended, and its goals and objectives are met. Internal controls should adapt to changing operating environments and reduce risks to acceptable levels. Management must monitor internal controls on an ongoing basis to ensure that any weaknesses or non-compliance are promptly identified and corrected.</p> <p>MOUs between DMEC and two community service referral agencies specified minimum internal control standards. One MOU specified that DMEC shall “preserve the integrity of each [participant’s] time sheet by ensuring it is neatly completed and approved by an authorized signatory.” The MOU further states that the agency, the courts, and the Los Angeles County Probation Department consider timesheets as official documents, and the agency may contact the DMEC to verify the legitimacy of the service related to submitted timesheets. The MOU also requires that the DMEC use and official stamp/seal to verify the authenticity of signatures and dates on submitted documents. The second MOU specified that it is imperative that DMEC keep “accurate and complete records of all Court Referred Volunteers.” Additionally, the MOU states that an MOU must be signed every two years and only those individuals listed on the MOU are authorized to sign respective timesheets for participants.</p> <p>Impact: The lack of internal controls and management oversight of this program impairs accountability and increases</p>	<p>reviews the program to ensure compliance.</p> <p>b) Formally train DMEC staff responsible for administering and operating the community service program on the new policy and procedures, and retain documentation of the training.</p> <p>Department Response: Agree Implementation Date: September 30, 2022</p>

TABLE OF FINDINGS AND RECOMMENDATIONS FOR CORRECTIVE ACTION	
ISSUE	RECOMMENDATION
the risk that participant records are falsified, and that participants receive credit for service hours they did not perform. This may result in false information reported to the court, and the discharge of sentences for which participants have not met the court's requirements. Incomplete and missing records also impair management's ability to periodically review the program for integrity and compliance, to identify misconduct, and to hold responsible parties accountable.	
<p>2 Formal Agreements with Community Service Referral Agencies – We noted DMEC operates its community service program in cooperation with at least three community service referral agencies, but DMEC did not have valid, appropriate, or legally sufficient agreements in place with any of them. Specifically, DMEC management told us they did not have formal agreements with any of the community service referral agencies. However, two of the three agencies provided us a copy of an MOU signed by three DMEC staff (two Institutional Laborers and one Institutional Laborer Supervisor). The MOU did not appear to contain any of the standard terms or provisions included in County contracts with third parties.</p> <p>The California Constitution, County Charter, and Government Code indicate that authority for obligating the County rests with the Board of Supervisors (Board) unless a specific law or Board action delegates that authority to someone else. The Board may delegate authority to approve certain types of agreements to county officials, but agreements executed by persons without such a delegation of authority may be void or voidable.</p> <p>Chief Executive Office Risk Management indicated that each department should consult with their counsel when formulating agreements with external entities to ensure respective agreements include language limiting the County's risk of liability.</p> <p>Impact: The lack of an MOU or formal agreement between DMEC and community service referral agencies from which the Department received referrals creates potential liability for the County. There is also the potential that community service hours reported to the court could be invalidated since there are no established standards and procedures for validating them with the respective agencies.</p>	<p>Priority 1 – DMEC management:</p> <p>a) In consultation with County Counsel and CEO Risk Management (where appropriate), develop and execute formal and legally sufficient written agreements with community service referral agencies describing the community service program and each party's obligations under the agreement, and ensure such agreements are fully executed before accepting volunteers from or otherwise conducting business with the respective agencies.</p> <p>b) Ensure that contracts, MOU, and other documents which may obligate the Department or the County are legally sufficient and executed by staff at an appropriate level, and that DMEC employees are aware of this requirement.</p> <p>Department Response: Agree Implementation Date: September 30, 2022</p>

For more information on our auditing process, including recommendation priority rankings, the follow-up process, and management's responsibility for internal controls, visit auditor.lacounty.gov/audit-process-information.

Priority Ranking: Recommendations are ranked from Priority 1 to 3 based on the potential seriousness and likelihood of negative impact on the Agency's operations if corrective action is not taken.



COUNTY OF LOS ANGELES
DEPARTMENT OF MEDICAL EXAMINER-CORONER
1104 N. MISSION RD, LOS ANGELES, CALIFORNIA 90033



Jonathan R. Lucas, M.D.
Chief Medical Examiner-Coroner

DATE June 28, 2022

TO: Robert G. Campbell, Chief
Office of County Investigations

FROM: Jonathan R. Lucas, M.D.
Medical Examiner-Coroner

SUBJECT: **RESPONSE TO AUDITOR-CONTROLLER FINDINGS AND RECOMMENDED
CORRECTIVE ACTIONS – REPORT #2021-18338**

The Department has reviewed the Auditor-Controller's report and agrees with the findings and recommendations. Attached is the Department's plan of corrective action.

If you have any questions, please contact me at (323) 343-0522, or your staff may contact Wendy Myring, Administrative Deputy, at (323) 343-0784 or by email at wmyring@coroner.lacounty.gov.

JRL:AT:wmm

Attachment

c: Akiko Tagawa, Medical Examiner-Coroner, Chief Deputy
Wendy Myring, Medical Examiner-Coroner, Administrative Deputy
Silvia Gonzalez, Medical Examiner-Coroner, Administrative Services Manager

Accreditations:

National Association of Medical Examiners (Provisional)
California Medical Association-Continuing Medical Education
Accreditation Council for Graduate Medical Education

ANAB ISO/IEC 17025:2017 Forensic Science Testing Laboratories
Peace Officer Standards and Training Certified

Law and Science Serving the Community

**DEPARTMENT OF MEDICAL EXAMINER-CORONER
IMPROVEMENT OPPORTUNITIES NOTED DURING LIMITED REVIEW #2021-18338
DEPARTMENT ACTION PLAN/RESPONSE**

ISSUE 1: COMMUNITY SERVICE PROGRAM CONTROLS	
A/C Recommendation	A. DMEC establish formal policies and procedures for operating and managing the community service program, which at a minimum includes internal controls. B. Formally train DMEC staff responsible for administering and operating the community service program on the new policy and procedures and retain documentation of the training.
Priority	PRIORITY 1
Agree/Disagree	Agree
Department Action Plan ¹	A. DMEC will establish formal policies procedures for operating and managing the community service program. B. DMEC will formally train staff responsible for administering and operating the community service program on the new policy and procedures and will maintain documentation of the training.
Planned Implementation Date	Implement by September 2022
Additional Information (optional) ²	

ISSUE 2: FORMAL AGREEMENTS WITH COMMUNITY SERVICE REFERRAL AGENCIES	
A/C Recommendation	A. In consultation with County Counsel, and the CEO Risk Management (where appropriate) will develop and execute formal and legally sufficient written agreements with community service referral agencies describing the community service program and each party's obligations under the agreement, and ensure such agreements are fully executed before accepting volunteers from or otherwise conducting business with the respective agencies. B. Ensure that contracts, MOU, and other documents which may obligate the Department, or the County are legally sufficient and executed by staff at an appropriate level, and that ME employees are aware of the requirement.
Priority	PRIORITY 1
Agree/Disagree	Agree
Department Action Plan ¹	A. In consultation with County Counsel, and CEO Risk Management (where appropriate), DMEC will develop and execute formal and legally sufficient written agreements with community service referral agencies. B. DMEC will ensure contracts, MOU, and other documents which may obligate the Department, or the County are legally sufficient and executed by staff at an appropriate level, and DMEC employees are aware of the requirement.
Planned Implementation Date	Implement by September 2022
Additional Information (optional) ²	

¹ In this section the Department should only describe the efforts they plan to take to implement the recommendation. Any other information should be included in the Additional Information section below.

² In this section the Department can provide any background or clarifying information they believe is necessary.

Priority Ranking: Recommendations are ranked from Priority 1 to 3 based on the potential seriousness and likelihood of negative impact on the Agency's operations if corrective action is not taken.