



**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 90012-3557

OSCAR VALDEZ
INTERIM AUDITOR-CONTROLLER

ASSISTANT AUDITOR-CONTROLLERS:

ROBERT G. CAMPBELL
CONNIE YEE

April 5, 2023

TO: Odey C. Ukpo, M.D., M.S., Chief Medical Examiner-Coroner

FROM: Greg Hellmold, Chief *Greg Hellmold*
Office of County Investigations

SUBJECT: **DEPARTMENT OF MEDICAL EXAMINER-CORONER – IMPROVEMENT OPPORTUNITIES NOTED DURING LIMITED REVIEW (#IOR-2021-18338) FIRST FOLLOW-UP REVIEW**

We have completed the first follow-up review of the Department of Medical Examiner-Coroner (DMEC or Department) Improvement Opportunities Noted During Limited Review dated July 11, 2022 (Report #IOR-2021-18338). As summarized in Table 1, DMEC partially implemented two recommendations to strengthen its internal controls over the community service program to ensure that program participation records reported to the court are accurate. The Department needs to fully implement the outstanding recommendations.

Table 1 – Results of First Follow-up Review

PRIORITY RANKINGS	TOTAL RECOS	RECOMMENDATION IMPLEMENTATION STATUS		
		FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	OUTSTANDING RECOMMENDATIONS NOT IMPLEMENTED
PRIORITY 1	2	0	2	0
PRIORITY 2	0	0	0	0
PRIORITY 3	0	0	0	0
TOTAL	2	0	2	0

For details of our review and the Department’s corrective actions, see Attachment. We will perform a second follow-up review and report back on the outstanding recommendations in accordance with our standard procedures.

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 Supervising Investigator Tim Takara at (213) 893-0918 or ttakara@auditor.lacounty.gov.

GH:AMS:TT:jc
Attachment

c: Oscar Valdez, Interim Auditor-Controller
Audit Committee
Audit Division

REPORT #F1-2021-18338

LOS ANGELES COUNTY AUDITOR-CONTROLLER

Robert G. Campbell
ASSISTANT AUDITOR-CONTROLLER

Greg Hellmold
DIVISION CHIEF

OFFICE OF COUNTY INVESTIGATIONS

Report #F1-2021-18338

DEPARTMENT OF MEDICAL EXAMINER-CORONER IMPROVEMENT OPPORTUNITIES NOTED DURING LIMITED REVIEW (#IOR-2021-18338) FIRST FOLLOW-UP REVIEW

	RECOMMENDATION	A-C COMMENTS
<p>1 Priority 1 – Department of Medical Examiner Coroner (DMEC or Department):</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 reviews the program to ensure compliance. <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>Original Issue/Impact: 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>The lack of internal controls and management oversight of this program impairs accountability and increases 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>	<p>Recommendation Status: Partially Implemented</p> <p>DMEC management provided a draft Community Service Program Policy which establishes and provides guidelines and controls for operating and managing the community service program. We noted that the draft policy addresses, at a minimum, the recommended internal controls. DMEC management indicated that the policy is currently under review by DMEC executive management, County Counsel, and DMEC’s Human Resources, and they expect to fully implement this recommendation by the end of July 2023.</p>	

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.

RECOMMENDATION	A-C COMMENTS
<p>2 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, Memorandum of Understanding (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>Original Issue/Impact: 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 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>Recommendation Status: Partially Implemented</p> <p>DMEC management provided us with a draft MOU that outlines the responsibilities of both DMEC and the community service agency (CSA), which will serve as an agreement between DMEC and the CSA to ensure the ongoing relationship maintains integrity and is mutually beneficial.</p> <p>DMEC management indicated that the draft MOU was sent to County Counsel for review and will also be sent to the CSA and their legal team. DMEC expects to complete this process by July 2023.</p> <p>DMEC management provided a copy of an e-mail to all Department staff reminding them that only the Board of Supervisors, and in some cases the Director, can sign contracts, MOUs, and other documents that legally obligate the Department, and that all such documents must go through their assigned County Counsel.</p>

We conducted our review in conformance with the International Standards for the Professional Practice of Internal Auditing. 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.

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