



COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER

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January 4, 2024

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

FROM: Greg Hellmold, Chief [Signature]
Office of County Investigations

SUBJECT: DEPARTMENT OF MEDICAL EXAMINER – IMPROVEMENT
OPPORTUNITIES NOTED DURING LIMITED REVIEW (REPORT #IOR-2021-
18338) SECOND AND FINAL FOLLOW-UP REVIEW

We completed a second and final follow-up review of the Department of Medical Examiner (DME or Department) Improvement Opportunities Noted During Limited Review dated July 11, 2022 (Report #IOR-2021-18338). We reviewed the status of two Priority 1 recommendations that had not been fully implemented in our first follow-up report issued on April 5, 2023. As summarized in Table 1, DME fully implemented the two outstanding recommendations.

Table 1 – Results of Second and Final Follow-up Review

Table with 6 columns: PRIORITY RANKINGS, TOTAL RECOS OUTSTANDING, EXEMPT FROM REVIEW, FULLY IMPLEMENTED, PARTIALLY IMPLEMENTED, NOT IMPLEMENTED. Rows include PRIORITY 1, PRIORITY 2, PRIORITY 3, and TOTAL. A separate orange box contains the number 0.

For details of our review and the Department’s corrective actions, see Attachment.

We thank DME 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:TW:TT:jc
F2-2021-18338

Attachment

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

# LOS ANGELES COUNTY AUDITOR-CONTROLLER

**Robert G. Campbell**  
ASSISTANT AUDITOR-CONTROLLER

**Greg Hellmold**  
DIVISION CHIEF

## OFFICE OF COUNTY INVESTIGATIONS

Report #F2-2021-18338

### DEPARTMENT OF MEDICAL EXAMINER IMPROVEMENT OPPORTUNITIES NOTED DURING LIMITED REVIEW (REPORT #IOR-2021-18338) – SECOND AND FINAL FOLLOW-UP REVIEW

RECOMMENDATION	A-C COMMENTS
<p><b>1</b> <b>Priority 1</b> – Department of Medical Examiner (DME or Department) 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"> <li>1. Program documentation is accurate and retained in accordance with legal and contractual requirements (including bi-annual recertifications).</li> <li>2. Key program duties are adequately segregated.</li> <li>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.</li> <li>4. Official departmental stamps and other certifying instruments are properly secured; and</li> <li>5. A responsible manager actively supervises and periodically reviews the program to ensure compliance.</li> </ol> <p>b) Formally train DME staff responsible for administering and operating the community service program on the new policy and procedures, and retain documentation of the training.</p> <p><b>Original Issue/Impact:</b> We noted that DME'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 DME staff who oversee community service workers, ensuring that court reports of participant service hours are accurate, and periodic management review of the program to</p>	<p><b>Recommendation Status: Implemented</b></p> <p>a) As of our last follow-up review, DME had drafted a policy to provide guidelines and controls for operating and managing the community service program. DME management has since implemented DME Administrative Policy #3100 - Community Service Program Policy, effective April 27, 2023. We confirmed this policy addresses the recommended internal controls.</p> <p>b) On April 5, 2023, DME management trained staff in the new Community Service Program Policy. DME provided us with copies of the meeting agenda and employee sign-in sheet.</p>

RECOMMENDATION	A-C COMMENTS
<p>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><b>2</b> <b>Priority 1</b> – DME 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 DME employees are aware of this requirement.</p> <p><b>Original Issue/Impact:</b> We noted DME operates its community service program in cooperation with at least three community service referral agencies, but DME did not have valid, appropriate, or legally sufficient agreements in place with any of them. Specifically, DME 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 DME 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><b>Recommendation Status: Implemented</b></p> <p>We confirmed the Board of Supervisors approved DME to enter into MOUs with community service agencies (CSA). We reviewed the MOU and confirmed it describes the responsibilities of both DME and the CSA. We also noted that the MOU requires designated management at an appropriate level from both DME and the CSA to sign the agreement. DME agreed to screen the court-referred volunteers and place them in suitable roles.</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.

<b>RECOMMENDATION</b>	<b>A-C COMMENTS</b>
The lack of an MOU or formal agreement between DME 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.	

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](http://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.