



Clerk of the Circuit Court
Board of County Commissioners
Marion County
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Internal Audit Division

David R. Ellspermann
Clerk of the Circuit Court
Wallace K. Watford
Internal Auditor

Post Office Box 1030, Ocala, Florida 34478-1030
110 NW First Avenue, Ocala, Florida 34475

Telephone: (352) 620-3904
Facsimile: (352) 620-3300
Suncom: 667-3904

MEMORANDUM

TO: David R. Ellspermann, Clerk of the Circuit Court

FROM: Wallace K. Watford, Internal Auditor

DATE: August 4, 2005

RE: **LIMITED REVIEW OF DISTRICT FIVE MEDICAL EXAMINER**

As you requested, the Internal Audit Division has conducted a limited review of the financial and budgeting processes and policies of the District Five Medical Examiner's office. The principal purpose was to obtain reasonable assurance that the amount of expenditures apportioned to Marion County is appropriate.

Background

Marion County is a member of the District Five Medical Examiner district which also includes Citrus, Hernando, Lake and Sumter counties. The five counties entered into an interlocal agreement effective April 10, 2000 to share the operating and capital costs of the Medical Examiner office. The Medical Examiner is governed by the District Medical Examiner Committee (Committee), which consists of one county commissioner from each county. Commissioner Andy Kesselring has been the Marion County representative on the Committee since October 2002.

The Committee meets at scheduled times throughout each fiscal year to approve the Medical Examiner budget, to give direction to the operation of the Medical Examiner office and to approve the method of dividing all costs among the five counties.

The Medical Examiner staffing in FY 2006 is authorized to be as follows: the Medical Examiner, three associate examiners, the Operations Director, four forensic technicians, nine forensic investigators and three financial and administrative positions.

Activities Performed

Our review included meetings with Dr. Steven Cogswell, Medical Examiner, Allison Thall, Operations Director, and Juanita Meyer, Financial Coordinator, as well as discussions with the Lake County Finance Director. We reviewed accounting and budgetary documentation as we considered necessary. We also toured the full Medical Examiner facility.

DISTRICT 5 MEDICAL EXAMINER REVIEW

We discussed and observed the activities of the Financial Coordinator, Ms. Meyer, in assuring the accuracy of the reporting of financial results to Dr. Cogswell and Ms. Thall. We reviewed the Medical Examiner's Lake County general ledger for detailed expenditures and revenues. We obtained and reviewed supporting documentation for a test sample of expenditures. We reviewed the methodology and manner of apportioning the pro-rata share of each county's contribution to the Medical Examiner budget.

We reviewed the last five years annual financial reports, including the recently prepared FY 2004 financial statements. We reviewed the Medical Examiner Committee meeting minutes of the past few years.

We attended a budget meeting attended by representatives from most of the counties. This meeting was to provide a forum for comments on, and suggested revisions to, the FY 2006 budget. Marion County's representative is Evelyn Rusciollelli, Community Services Director, who provided needed background information that assisted our review.

We observed, through attendance at two Committee meetings, the extent of involvement by the representative county commissioners in the Medical Examiner financial and operational activities.

Findings

The Medical Examiner office, for administrative and budgetary purposes, is a separate department within Lake County government and all personnel are Lake County employees. The Medical Examiner must follow all Lake County policies on purchasing, budgeting and personnel hiring, which are similar to those of Marion County. The Medical Examiner budget and financial activities appear to be as scrutinized as any other Lake County department, and the internal control system and procedures are the same. Medical Examiner financial operations are reported in separately published annual financial statements audited by Ernst & Young.

From our observation and review, the Medical Examiner, Operations Director and Financial Coordinator prepared a comprehensive and viable budget for FY 2006. Each county usually provides at least one representative to review the budget before submission to the Committee. Our observations of the FY 2006 budget process disclosed that the counties' representatives, as a group, appropriately reviewed the proposed budget and provided pertinent comments and input. Marion County's representative, Ms. Rusciollelli, provided a significant contribution.

We found the commissioners' involvement to be significant and appropriate, based on our attendance at two Committee meetings. From these observations and a review of prior two years of Committee minutes, it seems apparent that the representative commissioners have provided the necessary annual budget review and financial oversight.

We believe that Dr. Cogswell and Ms. Thall have initiated and maintain appropriate procedures to ensure that financial transactions are appropriate as to purpose and amount and that these transactions are properly reported. We think Ms. Meyer capably performs her financial reporting responsibilities.

Conclusion

Based on the review performed, we have concluded that the amount of expenditures apportioned to Marion County is appropriate. The Medical Examiner, as a separate Lake County department, has a good internal control system and appropriately complies with Lake County policies on expenditures, procurement and budgeting.

This review was conducted by Wallace Watford, Internal Auditor, with assistance from Sachiko Leon and Kathy Fitzhugh, Staff Auditors. We would like to express our appreciation to Dr. Cogswell, Ms. Thall and Ms. Meyer for their courtesy and cooperation during this review.

- c: Andy Kesselring, Marion County Commissioner
- Welton Cadwell, Lake County Commissioner/ME Committee Chair
- Patrick G. Howard, Marion County Administrator
- Dr. Steven C. Cogswell, MD, Medical Examiner
- Allison H. Thall, Medical Examiner Operations Director
- Evelyn Rusciollelli, Marion County Community Services Director
- Barbara F. Lehman, Lake County Finance Director