

STATUS OF IMPLEMENTATION – AUDIT SERVICES DIVISION REPORT RECOMMENDATIONS

Audit Report Title: Milwaukee County Autopsies have Increased 7.8% Since 2013, Autopsies for Referral Counties Increased 111.7%. A Lack of Contracts for Most of the Referral Counties is a Concern.

File Number: 19-348
Status Report Date: May 2023

Audit Issued: March 2019
Department: Medical Examiner

Open Recommendations

Recommendation #6	
Recommendation - March 2019 Pursue the following items: <ul style="list-style-type: none"> a) Create a check monitoring system to track payments for services provided including creating an electronic record of all invoices and payments received and creating a numbering system for invoices. b) Attempt to verify if payment was received for the items identified by the Audit Services Division and recoup funds from any referral counties, if necessary. c) Include identifying information in the County's general ledger system when depositing payments from referral counties. d) Immediately request inclusion of an invoice function in the new ERP system for autopsies. 	
Deadlines Established Y/N?	No
Date	Management Comments:
Current - May 2023	<p>a) <i>Create a check monitoring system to track payments for services provided including creating an electronic record of all invoices and payments received and creating a numbering system for invoices</i> A check monitoring system has already been implemented in the current system of tracking autopsies performed. Additional fields indicating the service was invoiced, and that the payment was received were added in January 2019.</p> <p>b) <i>Attempt to verify if payment was received for the items identified by the Audit Services Division and recoup funds from any referral counties, if necessary</i> April 2020 – payments were received and presented to Audit Services Division</p> <p>c) <i>Include identifying information in the County's general ledger system when depositing payments from referral counties</i> Invoices were sent using Infor the week of October 17, 2022. Invoices include identifying information in Infor's general ledger system.</p> <p>d) <i>Immediately request inclusion of an invoice function in the new ERP system for autopsies.</i> Invoices were sent using Infor the week of October 17, 2022. Payment has been successfully received and additional vendors have been added to the system. Next steps are to add additional counties to the Infor billing system.</p>
October 2022	Invoices were sent using Infor the week of October 17, 2022. Next step is to receive payment to verify the process works in Infor. Once we determine these were processed successfully, we will expand Infor billing to our other customers.
June 2022	Infor invoicing is still pending further input from IMSD and the ERP team. Several items are still outstanding before the system can go live.
October 2021	Training has been completed with our office, and on 11/1/2021 our office will go live with Infor in the new billing system for referral autopsies.

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May 2021	Still waiting for guidance regarding the ERP system.
November 2020	Still awaiting guidance regarding the new ERP system, but also engaged with IMSD to build out our current billing system to include referral revenue.
April 2020	Still awaiting guidance regarding the new ERP system.
Audit response –	Auditee: Currently working with DAS and the new ERP system to fulfill these requirements. b) payment was verified and presented to Audit Services Division

Closed Recommendations

Recommendation #1	
Recommendation - March 2019 Present to policymakers a revised mission statement that includes guidance on the magnitude of referral autopsies to be performed by the Medical Examiner's Office.	
Deadlines Established Y/N?	No
Date	Management Comments:
April 2020	<p>The Medical Examiner's Office updated its Strategic Overview (not its mission statement) to include reference to referral autopsies:</p> <p>The Milwaukee County Medical Examiner's Office is committed to providing professional services to other Wisconsin counties through the performance of forensic autopsies; assistance with training and education, and consultation on medicolegal issues. It is a goal of the office to be an active force in standardizing, improving and professionalizing death investigation in the State of Wisconsin. The Medical Examiner's Office is actively participating in various work groups to construct a Forensic Science Seminar, with the goal of expanding medicolegal services to a greater regional area.</p> <p><u>Audit Services Division Comment:</u> <i>As a part of the annual budget process at Milwaukee County, mission statements for each department are reviewed and adopted by the County Board. We consider this item closed as the Medical Examiner's mission statement was approved as a part of the 2020 budget process.</i></p>
Audit response –	<p>Auditee: Referral autopsies decrease the reliance of this office on tax levy funds. We will continue to accept such autopsies as much as possible, subject to the constraints under item 2. Included in 2020 budget request.</p> <p><u>Audit Services Division Comment:</u> <i>The Medical Examiner's Office indicated in its response to our audit report that an updated mission statement would be included in its 2020 budget request. However, in reviewing the ME's budget request, the mission statement submitted was unchanged from the 2019 adopted budget.</i></p>

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	<i>Consequently, the Medical Examiner still needs to revise its mission statement and once this is done, it should be presented to the County Board.</i>
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Recommendation #2	
Recommendation - March 2019 Present to the County Board a plan to help ensure that the office will not exceed the parameters established under NAME standard B4.5 of a recommended maximum of 250 with loss of accreditation if the amount increases to 325 autopsies per pathologist.	
Deadlines Established Y/N? No	
Date	Management Comments:
April 2020	Total autopsy numbers, and the number of autopsies performed by each staff pathologist, are monitored on an ongoing basis by the Chief Medical Examiner. The fact that we continue being accredited by the National Association of Medical Examiner's Office is outlined in our budget request. By maintaining our accreditation, we are in compliance with the parameters as outlined in NAME standard B4.5. <u>Audit Services Division Comment:</u> <i>As a part of the annual budget process at Milwaukee County, the Medical Examiner's Operating Budget was adopted as presented. We consider this item closed as the Medical Examiner's statements in its 2020 Adopted Budget were found to be satisfactory to the County Board in terms of risk of a loss of accreditation.</i>
Audit response	Auditee: Total autopsy numbers, and the number of autopsies performed by each staff pathologist, are monitored on an ongoing basis by the Chief Medical Examiner. Loss of accreditation based on examination numbers is not an issue at this office. Included in 2020 budget request. <u>Audit Services Division Comment:</u> <i>Our recommendation states that the Medical Examiner's Office should develop a plan that would help ensure the office will not exceed the parameters established under the NAME standards and the plan should be presented to policy makers.</i> <i>We did not find that the plan was included in the Medical Examiner's 2020 budget request.</i>

Recommendation #3	
Recommendation - March 2019 Use the Employee Engagement data in an attempt to assess if any segment of employees are more affected by the increase in autopsies resulting in declining employee engagement on the survey.	
Deadlines Established Y/N? No	
Date	Management Comments:
Audit Response	Auditee: The employees at the Medical Examiner's Office are the highest-engaged in the county according to the last survey. <u>Audit Services Division Comment:</u>

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	<i>While the Medical Examiner's Office has taken some steps to improve the volume of individual employee autopsy workloads, it should continue to seek ways to identify and address workload related stress/morale issues communicated confidentially to us during our fieldwork.</i>
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Recommendation #4	
Recommendation – March 2019 Immediately execute contracts or other formal agreements such as letters of engagement with any outside entity for which they are performing autopsy services, brain or other organ extractions or other professional services.	
Deadlines Established Y/N?	No
Date	Management Comments:
June 2022	Due to the ever-increasing caseload of Milwaukee County cases, as of 7/20/2021 we stopped doing referral autopsies for any county that does not have a contract with our office. Emails were sent by Dr. Peterson on 7/20/21 notifying referral counties of this decision.
October 2021	Due to the ever-increasing caseload of Milwaukee County cases, as of 7/20/2021 we stopped doing referral autopsies for any county that does not have a contract with our office. Emails were sent by Dr. Peterson on 7/20/21 notifying referral counties of this decision. <u>Audit Services Division Comment:</u> <i>While we consider this recommendation closed at this point, we will continue to follow-up on the status of this recommendation given the evolving nature of the workload.</i>
May 2021	Due to current Milwaukee County workload, referral autopsies are down approximately 20 percent from 2020. We are still servicing the counties we have contracts with. Letters of engagement with other referral counties are still pending with Corporation Counsel. <u>Audit Services Division Comment:</u> <i>The execution of contracts or letters of engagement are viewed as essential by the Audit Service Division and required per the Contract memo issued by the Office of the Comptroller. While the level of autopsy referrals may have decreased 20 percent from 2020 and contracts are in place for two of the primary referring Counties (Racine and Kenosha) plus Walworth County, as stated by the Medical Examiner's Office in its November 2020 and May 2021 updates, above, contracts/letters of engagement are still not in place for the 12 other counties identified in our audit report as being without them.</i>
November 2020	Contracts were executed with Racine, Kenosha and Walworth Counties, which account for much of our referral revenue. We are currently working with Corporation Counsel and Risk Management to craft a letter of engagement for other referral counties.
April 2020	Additional contracts are pending until a fee can be established. <u>Audit Services Division Comment:</u> <i>The execution of contracts or letters of engagement are viewed as essential by the Audit Service Division and required per the Contract memo issued by the Office of the Comptroller. Therefore, this item will remain open pending the completion of the calculation of a new fee schedule by the Medical Examiner in consultation with the Department of Administrative Services</i>

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Audit response –	<p>Auditee: Nation-wide, such contracts are the exception, not the rule. Contracts require the cooperation of both parties; if an outside entity prefers simply to refer work to this office without a contract, we have no leverage to force acceptance of a contract. However, contracts have been executed with major referral counties.</p> <p><u>Audit Services Division Comment:</u> <i>We noted during our audit that executed contracts were in place with only Racine and Kenosha Counties. However, the Medical Examiner's Office informed us that one additional contract was executed (Outagamie) and one contract is pending (Walworth), leaving a majority of counties where contractual arrangements have not been established.</i></p>
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Recommendation #5	
Recommendation - March 2019 Conduct an analysis to determine the appropriate cost to conduct an autopsy and establish fees at that amount and seek County Board approval of the fee schedule once complete.	
Deadlines Established Y/N?	No
Date	Management Comments:
November 2020	File No. 20-717 was submitted on 10/28/20 to the Audit Committee as an informational report detailing the findings of the Office of the Comptroller.
April 2020	<p>We are currently working with the Office of Performance, Strategy and Budget.</p> <p><u>Audit Services Division Comment:</u> <i>Once the fee schedule is completed it should be presented to the County Board for approval. In addition the analysis should be reevaluated and updated if the Medical Examiner moves to a new facility.</i></p>
Audit Response	<p>Auditee: According to the National Association of Medical Examiners, the average national fee for an autopsy is \$3000. What this office charges is subject to past practice and local competition. Included in 2020 budget request.</p> <p><u>Audit Services Division Comment:</u> <i>Based on our review of the analysis recently provided by the Medical Examiner's Office, the total cost per autopsy appears to be significantly understated. As a result, the Medical Examiner should seek assistance from the Office of Performance, Strategy and Budget.</i></p> <p><i>In addition, the analysis should be reevaluated and updated should the Medical Examiner move to a new facility.</i></p>

Recommendation #7	
Recommendation - March 2019 Work with the Department of Administrative Services to immediately repair portions of the Medical Examiner's Office to provide staff with a proper working environment while awaiting possible relocation to a new Center for Forensic Science and Protective Medicine.	
Deadlines Established Y/N?	Yes
Date	Management Comments:

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Audit Response	Auditee: The garage has been painted. HVAC system is functioning. Working showers will not be possible in the current building.
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