



**Travis County Medical Examiner's Office
Report of Findings and Recommendations
#15-30**

June 10, 2015

TRAVIS COUNTY
AUDITOR'S OFFICE

NICKI RILEY, CPA
COUNTY AUDITOR



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To: J. Keith Pinckard
Chief Medical Examiner

From: Nicki Riley, CPA
County Auditor

Date: June 10, 2015

Subject: Cash and revenue internal controls review

Scheduled as part of our statutory requirements, particularly those in Section 115 of the Local Government Code, the Risk Evaluation and Consulting (REC) Division of the Travis County Auditor's Office has completed a limited review of cash and revenue internal controls for the Travis County Medical Examiner's Office. We conducted our examination in accordance with the applicable statutes governing the County Auditor's Office and those relating to County financial and accounting protocols. As a result of our examination, we are providing this report on our findings and recommendations.

BACKGROUND

The Travis County Medical Examiner's Office (TCMEO), a division of Travis County Emergency Services, provides medicolegal death investigation for Travis County and a number of surrounding counties. The TCMEO is responsible for the investigation and certification of cause and manner of death of all sudden, unexpected, violent, suspicious, or unnatural deaths that occur in Travis County. Investigations may include an autopsy, if necessary, to support an official ruling on the cause and manner of death. In addition, the TCMEO provides forensic autopsy and laboratory services to other counties for a fee.

SCOPE OF EXAMINATION

This review included a limited assessment of the adequacy and effectiveness of the internal control structure for cash collections and revenue assessment/remittance in place during the period of February 1, 2015 through April 30, 2015. This included documenting office control protocols, verifying that cash collections were properly safeguarded and deposited, and reviewing revenue assessment processes.

EXAMINATION METHODOLOGY

Our work was based on applying sampling procedures to office records and on verbal and written representations from this office. Sampling relates to examining, on a test basis, evidence supporting the amounts and disclosures in the financial records and statements. The use of sampling techniques would not necessarily disclose all matters in the Medical Examiner's Office's financial records and financial controls that might be material weaknesses or misstatements. In regards to the written and verbal representations made by this office, unless otherwise noted in this report, office management maintains that the assertions we relied upon in the examination were correct to the best of their knowledge.

SUMMARY OF FINDINGS

We noted no significant findings during our review.

EXAMINATION TEAM

Amanda Muehlberg, Staff Auditor

CLOSING

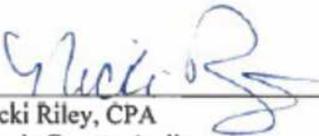
This report is intended solely for the information and use of the Medical Examiner's Office and the Commissioners Court. We greatly appreciate the cooperation and assistance received from the management and staff of the Medical Examiner's Office during this review. Please contact us if you have any questions or concerns regarding this report.



David Jungerman, CIA
Chief Assistant County Auditor I - REC
Division



Patti Smith, CPA
First Assistant County Auditor



Nicki Riley, CPA
Travis County Auditor

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