



**Travis County Medical Examiner's Office  
Examination Report  
#17-26**

**January 29, 2018**

TRAVIS COUNTY  
AUDITOR'S OFFICE

NICKI RILEY, CPA  
COUNTY AUDITOR



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To: J. Keith Pinckard, M.D., Ph.D.  
Chief Medical Examiner

From: Nicki Riley, CPA  
County Auditor

Date: January 29, 2018

Subject: Medical Examiner's Office Examination

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 an examination of the Travis County Medical Examiner's Office. We conducted our examination in accordance with 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.

## **SCOPE OF EXAMINATION**

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This review included an assessment of the adequacy and effectiveness of the overall system of internal controls in place during the period of October 1, 2016 through September 30, 2017. This included examinations of controls over handling and managing collections, unclaimed property, and fixed assets.

## **EXAMINATION METHODOLOGY**

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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**

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We noted no significant findings during our review.

## **OPINION OF INTERNAL CONTROL SYSTEM**

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Based on our examination, we gave the system of internal controls for this functional area our rating of “Satisfactory”, which indicates an overall solid system of internal controls with no material weaknesses noted. See Attachment A for an explanation of our grading system for the overall control environment.

## **EXAMINATION TEAM**

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Amanda Muehlberg, Staff Auditor

## **CLOSING**

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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.



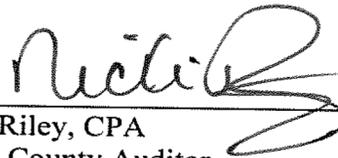
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David Jungerman, CIA  
Chief Assistant County Auditor I – REC



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Patti Smith, CPA  
First Assistant County Auditor



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Nicki Riley, CPA  
Travis County Auditor

## REPORT DISTRIBUTION

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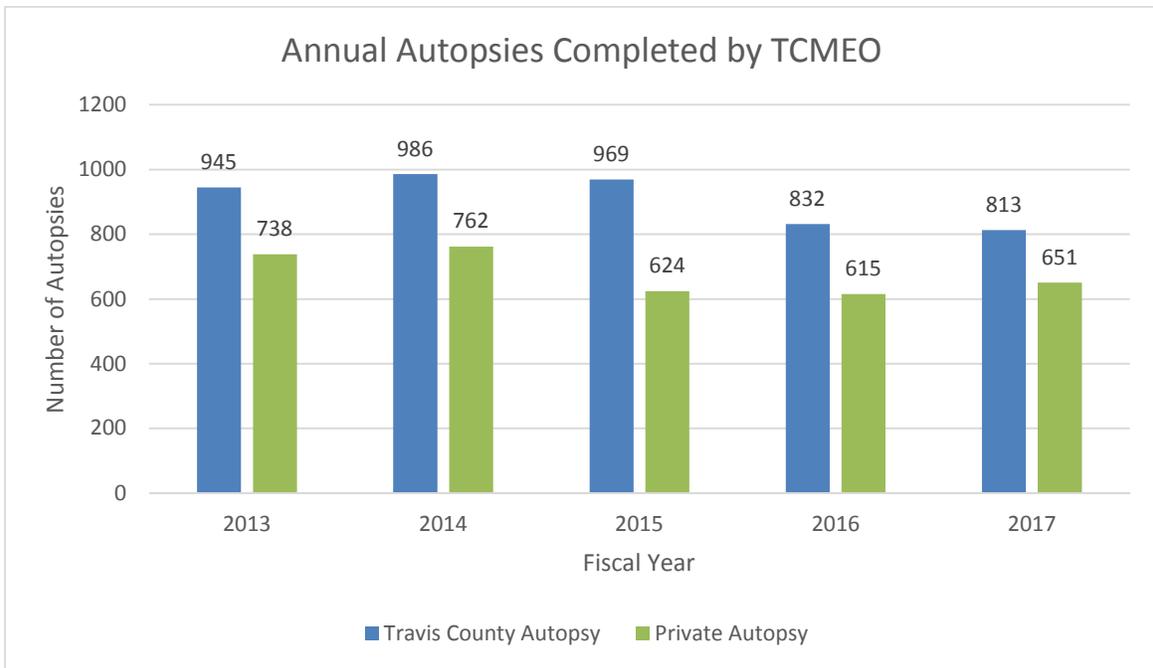
Lora Livingston, Judge, 261st Judicial District  
Brenda Kennedy, Judge, 403rd Judicial District  
Sarah Eckhardt, Travis County Judge  
Jeff Travillion, Commissioner, Precinct 1  
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Managers, Travis County Auditor's Office  
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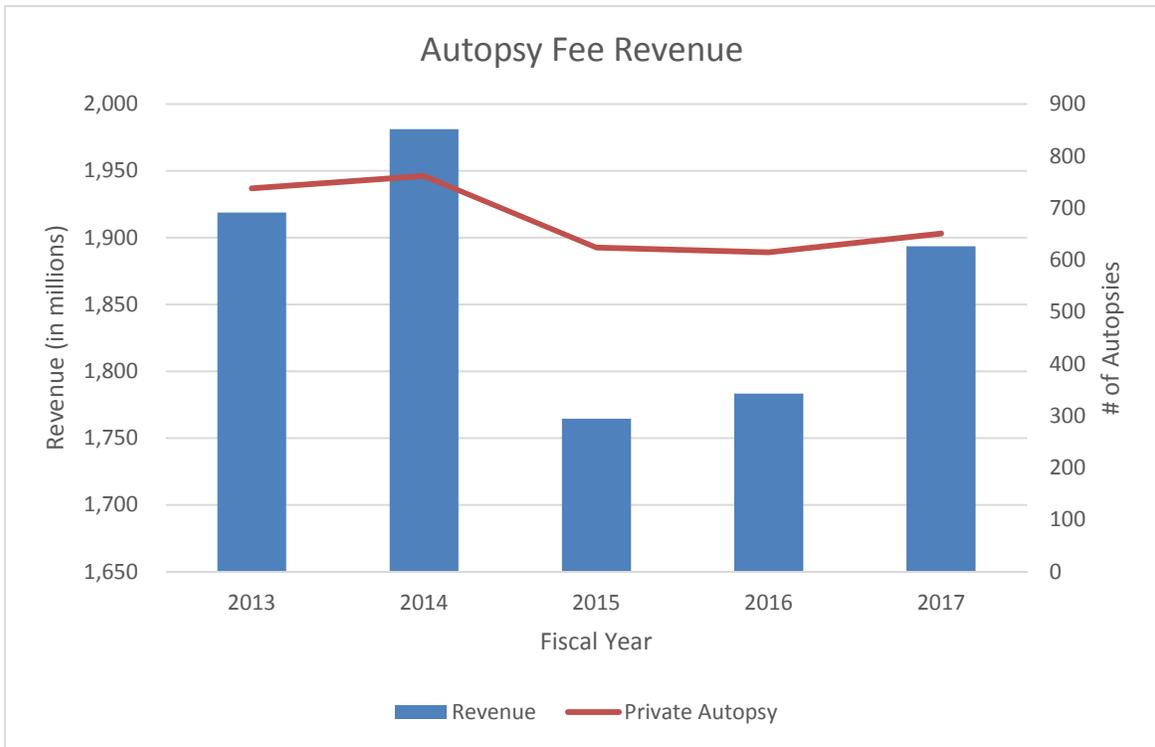
## BACKGROUND

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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.

The TCMEO also provides forensic autopsy and laboratory services to other counties for a fee. Over the past five fiscal years, the TCMEO has completed over 4,500 in-county autopsies and 3,300 private autopsies. Revenue from private autopsies for each of the past five years has totaled \$1.7 million or more. See charts below and on the following page for details.





The TCMEO is in the process of relocating to their new 52,000 square foot location on Springdale Road. The new location is state-of-the-art and will feature the latest technological advancements for the industry.

## ATTACHMENT A – INTERNAL CONTROLS RATING KEY

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A good internal control system reduces the risk of errors, defalcations, and misappropriations of funds. Weak internal control systems provide an environment in which errors, defalcations, and misappropriations of funds can go undetected. The following details the various grades we assign to internal control systems:

<b>RATING</b>	<b>RATING DESCRIPTION</b>
Satisfactory	Well-established internal controls with no material weaknesses noted.
Satisfactory, with findings noted	A solid overall system of internal controls is in place; however, some material weaknesses were noted.
Inadequate	The existing system of internal controls is materially ineffective.