

AUDIT OF THE OFFICE OF THE MEDICAL INVESTIGATOR OPERATIONS

THE UNIVERSITY OF NEW MEXICO

Report 2023-04

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**THE UNIVERSITY OF
NEW MEXICO.**

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ABBREVIATIONS

FDMI.....	Field Deputy Medical Investigator
HSC.....	Health Sciences Center
Internal Audit.....	University of New Mexico Internal Audit Department
IA.....	University of New Mexico Internal Audit Department
ME.....	Medical Examiner
MFA.....	Multi-Factor Authentication
NAME.....	National Association of Medical Examiners
OMI.....	Office of the Medical Investigator
PIN.....	Personal Identification Number
RPM.....	Regents Policy Manual
RPSP.....	Research and Public Service Project
SOM.....	School of Medicine
UAP.....	University Administrative Policy
University.....	University of New Mexico
UNM	University of New Mexico

EXECUTIVE SUMMARY

An audit of the Office of the Medical Investigator (OMI) was included in Internal Audit's FY 2023 audit plan. The audit was selected both as part of the risk assessment process as well as issues identified through several EthicsPoint complaints, both self-reported by OMI staff, and by others outside of the department. EthicsPoint complaints were reviewed and reported separately from this audit. The audit largely focused on OMI operations and financial events that occurred during FY 2023, as well as financial performance during FY's 2021 through 2023.

OMI is an agency of the State of New Mexico that is administratively housed within UNM's School of Medicine (SOM). OMI has the authority to investigate deaths that meet certain criteria that occur anywhere within the state of New Mexico. OMI also contributes to the overall educational mission of the University by training prospective forensic pathologists in the field of forensic medicine, as well as providing training and other educational experiences to allied health and first responder professions.

The objectives of this audit primarily sought to achieve the following:

- Obtain an understanding of the sources and uses of funding at OMI;
- Evaluate controls over payroll and time reporting for non-exempt staff;
- Evaluate compliance and accuracy over effort certification;
- Evaluate policies and procedures over the custody and releasing of decedents and their personal effects;
- Obtain an understanding of the various investigations OMI performs; and
- Obtain an understanding of how OMI's various field investigator divisions are staffed and scheduled.

CONCLUSION

OMI generally complies with established policies and procedures. However, additional resources, strengthened internal controls, and improved operational structure is needed to ensure OMI has adequate oversight of FDMI employees and to reduce the risk of non-compliance with policies and relevant laws, time abuse, conflict of interest, and risk surrounding other key business processes.

The following is a summary of key recommendations reported for the audit.

Key Recommendations

1. Develop a comprehensive business operations manual that outlines policies and procedures for key business processes. Review current practices to ensure they

align with written policies and procedures. Alternatively, policies should be updated to reflect established business practices.

- a. OMI should conduct comprehensive training over key business processes based on a completed Business Operations Manual.
2. Finalize draft meeting minutes for the meetings that occurred between December 2021 through February 2023 and present these to its Board for final approval prior to publication. Also, ensure meeting minutes for future meetings are drafted within ten working days as prescribed by the Open Meetings Act.
3. Identify and implement an electronic time reporting system for non-exempt OMI employees.
4. Work to secure adequate financial resources to add positions that address current Supervisor-to-FDMI ratios and lack of oversight, for example:
 - a. Restructure FDMI County reporting lines to ensure adequate oversight is available for day-to-day operations.
 - b. Conduct a review of employee activity to identify any employees that may be performing duties outside the scope of their job position description and determine if these employees should be reclassified into more appropriate job titles/position codes.
5. Strengthen scheduling procedures to ensure scheduling is a centralized process and is performed by an appropriate designated OMI position. In addition, Internal controls should be strengthened to ensure only appropriate FDMI personnel are responding to the scene.
6. Develop appropriate procedures addressing the delivery of personal effects of decedents buried under the indigent burial program. In addition, the Chief Medical Examiner should consult with University Counsel in determining an appropriate disposition for the items currently held (e.g.: abandoned property lists, etc.).
7. Develop and implement a periodic Performance Audit Program for its decedent transportation vendors and contractors.
8. Implement a process for addressing FDMI conflict of interest disclosure and conflicts of commitment.
9. [REDACTED]

INTRODUCTION

BACKGROUND

OMI was established by the New Mexico State Legislature in 1972 to replace the older county-based system of death investigation. By way of the same legislative action, OMI was housed at the School of Medicine (SOM) and administrative responsibility and oversight was entrusted to the University.

OMI is a nationally-accredited medical investigator center by the National Association of Medical Examiners (NAME). NAME site visit and accreditation mostly focuses on the quality and volume of the examination and investigation services provided by the requesting facility, as well as general adequacy of the facilities themselves. Successful accreditation is a point of pride and signals to the public that the accredited facility operates at a high level of competence and provides valuable services to the public. The most-recent accreditation site visit occurred in the Fall of 2022. OMI was initially accredited by NAME in 1976 and has successfully maintained its accreditation ever since.

OMI is a unique program within UNM in that it is one of only two university-based medical investigator practices in the country.^{1, 2} OMI has the authority to investigate deaths that meet certain criteria that occur anywhere within the state of New Mexico, with the exceptions of those deaths that occur on tribal land or on federal property or installations (an expanded description of these criteria is attached to the end of this report as Appendix A). True to the overall University mission, OMI also has a teaching component as part of its mission, as its facilities also serve as a training site for prospective forensic pathologists. Students in allied health programs, both at UNM and at other training institutions, also have the opportunity to observe and train at OMI. Due to its educational function, several of OMI's staff are also faculty members of the University.

Current governance of OMI occurs via a five-person Board of Medical Investigators. The Board consists of the following persons. Four of the five members are hired by the Governor:

- Cabinet Secretary, New Mexico Department of Health;
- Chief, New Mexico State Police;
- Chair, New Mexico Board of Funeral Services;
- Cabinet Secretary, New Mexico Indian Affairs Department; and
- Dean, UNM School of Medicine (hired by Executive Vice President, HSC).

While the Board is tasked with overall governance of OMI, responsibility for OMI's day-to-day operations does rest with the University.

¹ Aside from OMI, the other university-based medical investigator practice is housed at Western Michigan University in Kalamazoo, MI., which has jurisdiction over a 13-county area in southwestern Michigan.

² Various other universities have affiliations with Medical Examiner and Coroner's offices, however only UNM and Western Michigan have an ME practice physically housed at their respective universities.

The primary mission of the Board, according to state statute, is to oversee OMI operations and to establish its policies. The Board is also responsible for appointment and removal of a Chief Medical Examiner, who is tasked with responsibility of day-to-day OMI operations. The Chief Medical Examiner must be a physician licensed to practice in the state, and ideally one that has been formally trained in the fields of Pathology and Forensic Medicine. The current Chief Medical Examiner assumed her role in 2021, after serving as Interim Chief Medical Examiner during 2020.

Due to both a growing and aging population, as well as the lingering effects of the COVID-19 pandemic, OMI has seen a sustained increase in the number of deaths it investigates every year. Below is a table showing the number of reportable deaths and the number of deaths that received a physical examination by OMI’s staff for the calendar years 2019-2021, which is the most recent available data:

Year	Number of Reportable Deaths	Number of Deaths that Received Physical Examination	Year-to-Year Percent Change
2021	10,273	5,213	13.13%
2020	9,551	4,608	17.91%
2019	7,987	3,908	7.90%

SOURCE: Office of the Medical Investigator Annual Reports for 2019 through 2021

Based on the numbers above, roughly half of all reportable deaths receive a physical examination by OMI staff. The year-to-year percent change for calendar year 2019 is based on the numbers reported for calendar year 2018, which were 7,987 reportable deaths; 3,622 of those deaths received a physical examination by OMI’s staff.

PURPOSE, SCOPE, AND OBJECTIVES

An audit of OMI was included in Internal Audit’s FY 2023 audit plan. The audit largely focused on OMI operations and financial events that occurred during FY 2023, as well as financial performance during FY’s 2021 through 2023.

The audit sought to achieve the following objectives:

- Obtain an understanding of the sources and uses of funding at OMI;
- Evaluate controls over payroll and time reporting for non-exempt staff;
- Evaluate compliance and accuracy over effort certification;
- Evaluate policies and procedures over the custody and releasing of decedents and their personal effects;

- Obtain an understanding of the various investigations OMI performs; and
- Obtain an understanding of how OMI's various field investigator divisions are staffed and scheduled.

PROCEDURES

Internal Audit performed the following procedures:

- Conducted inquiries with management and relevant staff;
- Reviewed OMI operating procedures and manuals to understand how they tie into relevant University Administrative Policies (UAP) and Regents Policy Manual policies (RPM);
- Reviewed annual reports to understand caseload trends;
- Reviewed external board certification and accreditation reports to understand risk of potential non-compliance and to highlight areas of potential audit interest;
- Developed an understanding of the operating environment from a risk perspective;
- Conducted a mix of virtual (video conferencing) and physical (in-person) walkthroughs of key operating procedures;
- Obtained population files from UNM accounting systems for sampling of expenditure transactions for testing and analysis to determine compliance with UAP and any relevant funding agreement (for transactions funded with restricted funds);
- Obtained payroll population files from Payroll to sample and test non-exempt payroll events during the audit period for accuracy and compliance with UAP and OMI policies;
- Reviewed Effort Certifications for restricted funding agreements submitted during the audit period to determine if effort amounts charged against sponsored projects were allowable and consistent with the intent of the funding agreement;
- Reviewed documentation related to external funding received by and for OMI to determine compliance with the intent of the original award.

The audit of Office of the Medical Investigator was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing established by the Institute of Internal Auditors.

OBSERVATIONS, RECOMMENDATIONS, AND RESPONSES

BUSINESS PROCESSES

Comprehensive Business Manual

OMI adheres to University policies and procedures, and has established internal controls in place. In addition to following University policies and procedures, OMI has also developed its own internal policies and procedures which outlines its operational activities. However, there is no formal written procedures manual for key business processes.

A written, comprehensive business manual is an important tool to provide training as well as guidance in the event of employee turnover or prolonged absences in key business areas. OMI does not have policies and procedures to cover its basic accounting transactions (both routine and non-routine). The processes that lack documentation include, but are not limited to: journal vouchers; accounts payable; accounts receivable; payroll processing and time entry; and ensuring compliance with restricted funding agreements, etc. The lack of written policies increases the risk of conducting both financial and operational activities in an informal manner, which increases the risk of inaccurate financial reporting, unallowable transactions and events, lack of supporting documentation for financial events, etc.

Additionally, OMI has policies with statements that indicate the specific policy is to be reviewed every two years. IA was unable to locate evidence to indicate if several policies had been reviewed in the last two years. Many policies also refer to individual process owners and approvers that are no longer with the organization. Updating these policies to remove the names of persons no longer with OMI will both bring its policies in line with UAP and RPM policies, as well as increase individual accountability among OMI personnel.

Recommendation 1:

The OMI Chief Medical Investigator should:

- Develop a comprehensive business operations manual that outlines policies and procedures for key business processes, including, but not limited to: journal vouchers; accounts payable; accounts receivable; payroll processing and time entry; and ensuring compliance with restricted funding agreements, etc. These policies should be incorporated into a comprehensive Business Operations Manual.
- Review and update existing policies to both identify policies no longer applicable to OMI (such as those for obsolete or discontinued activities) and to ensure they refer to current process owners and approvers (preferably by job title).

OBSERVATIONS, RECOMMENDATIONS, AND RESPONSES

- Review its current practices to ensure they align with written policies and procedures. Alternatively, policies should be updated to reflect established business practices.
- Conduct comprehensive training over key business processes based on a completed Business Operations Manual.

Response from the Chief Medical Examiner:

Action Items
<i>Targeted Completion Date: December 31, 2025</i>
<i>Assigned to: Chief Medical Examiner, Deputy Chief Medical Examiner [oversight], OMI Accounting, OMI Operations Director</i>
<i>Corrective Action Planned: The Deputy Chief Medical Examiner (Deputy Chief Medical Examiner) will oversee and develop a Business Operations Manual, alongside the OMI Operations Directors, OMI Operations Director, and accounting (OMI Accounting). The SOPs are currently in the process of being updated and compiled into a central location that currently consists of over 600 pages of material.</i>

OMI Board Meeting Minutes

OMI is governed by a five-person Board of Medical Investigators. According to State Statute, the Board is required to meet at least once annually to discuss OMI affairs and set policy.

Internal Audit noted that meeting minutes were not available for several Board of Medical Investigators meetings that occurred between December 2021 and February 2023. Completion of meeting minutes, as well as their timely approval and posting, are requirements of any public body under the Open Meetings Act. The Open Meetings Act calls for meeting minutes to be completed within ten (10) days of the meeting and presenting those minutes at the next regular board meeting. Responsibility for completing the minutes rests with OMI itself. OMI Management indicated that the minutes were available in draft form, but had not been presented to the Board of Medical Investigators for their approval and posting. In areas that generate meeting minutes of this nature, they are also a valuable resource for review and obtaining an understanding of key Board decisions related to OMI operations.

Recommendation 2:

OMI should work on finalizing draft meeting minutes for the meetings that occurred between December 2021 through February 2023 and present these to its Board for final approval prior to publication. Additionally, OMI should ensure meeting minutes for future meetings are drafted within ten working days, as prescribed by the Open Meetings Act, and that they are submitted to the Board for approval during the subsequent Board of Medical Investigators meeting.

Response from the OMI Chief Medical Examiner:

Action Items
Targeted Completion Date: December 5, 2023 (completed)
Assigned to: OMI Administrative Officer (oversight by OMI Operations Director and Chief Medical Examiner)
Corrective Action Planned: The OMI Board minutes for December 2021 through February 2023 were approved by the OMI Board on the December 5, 2023 meeting. Moving forward the minutes will be available within 10 working days and approved at the next board meeting.

FINANCIAL ANALYSIS

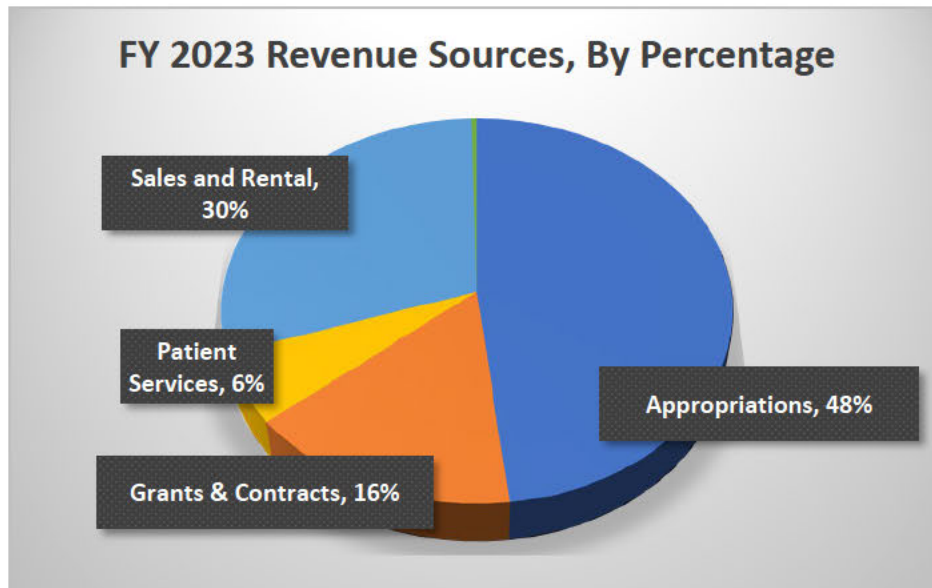
OMI is funded through a combination of restricted and unrestricted funds, with the overwhelming majority of its funding being unrestricted funding. OMI's unrestricted funding allocation is exclusively through a Research and Public Service Project (RPSP) allocation from the New Mexico Legislature. While RPSP's are considered unrestricted funding by the University, they are awarded for specific objectives. In OMI's case, the RPSP is intended to be used for OMI operations. Below is a table outlining the RPSP appropriation during the audit period.

Fiscal Year	Net Appropriation Amount
2023	\$ 7,587,900
2022	\$ 5,692,967
2021	\$ 5,373,672

SOURCE: UNM Banner Accounting System, and UNM Office of Government Relations

In addition to the RPSP's above, OMI also generates revenue through its operational activities. OMI pathologists sign death certificates on behalf of the UNM Health System (University of New Mexico Hospital and Sandoval Regional Medical Center) for patients that have died while being cared for at a Health System facility. OMI also offers private autopsy services in instances where

a death would fall outside of its jurisdiction, but where the interested party would like to learn more about contributing factors leading to an individuals' death. OMI is also responsible for issuing cremation permits (at a nominal cost) for decedents that are to be cremated instead of interred. These services account for anywhere between one-third and one-half of OMI's revenues each year. Below is a chart showing revenue sources for OMI, by percentage.



SOURCE: UNM Banner Accounting System

Review of financial data for OMI covering Fiscal years 2021, 2022, and 2023 suggest OMI regularly has expenses exceeding its revenues. OMI's largest expense is labor and fringe, while its second-largest expense is in Body Transportation. Below is a summary of OMI's revenues and expenses.

Available reserves of \$323,709 at the beginning of FY21 have decreased by \$186,189 to \$136,810 at the end of FY23. The decrease in reserves is due to OMI expenses exceeding revenues each year from FY21 to FY23.

OBSERVATIONS, RECOMMENDATIONS, AND RESPONSES

	FY 2021	FY 2022	FY 2023
Revenues			
Appropriations	\$ 5,373,672	\$ 5,692,967	\$ 7,587,900
Grants & Contracts	1,089,329	1,152,014	2,508,914
Other	1,122	27,744	-
Patient Services	1,170,188	915,918	927,009
Sales and Rental	5,019,454	5,013,366	4,690,562
Transfers & Allocations, Net	372,449	245,210	(55,179)
Total Revenues	\$ 13,026,214	\$ 13,047,219	\$ 15,659,206
Expenses			
Expenditures - Labor & Fringe	\$ 7,469,651	\$ 7,666,549	\$ 9,805,218
Expenditures -Non Labor/Operating	5,756,776	5,437,873	5,998,424
Total Expenses	\$ 13,226,427	\$ 13,104,422	\$ 15,803,642
Revenues over (under) expenses/transfers	\$ (200,213)	\$ (57,204)	\$ (144,436)
Reserves, Beg. Of Year (Acct. 1900)	\$ 323,709	\$ 241,726	\$ 207,875
Reserves Adjustment*	118,230	23,352	73,373
Reserves, End of Year	\$ 241,726	\$ 207,875	\$ 136,810

SOURCE: Banner Accounting System

* Reserves adjustments represent revenues over/under expenses for restricted funds. These amounts are not closed out to Reserves. These amounts must be backed out from Reserves in order for the balances to correctly roll between fiscal years.

As presented above, labor & fringe is the largest annual expense at OMI, with labor costs rising significantly in FY23. The primary cause for this increase is the 6% mass salary update that went into effect for all University employees at the beginning of FY23. Secondary factors may be increased overtime and on-call pay for existing OMI employees due to substantial employee turnover that OMI has been experiencing over the last 2 years, which resulted in increased workloads for established employees.

TIME AND LEAVE REPORTING

OMI has both exempt and non-exempt staff employed to achieve OMI's objectives. Regardless of FLSA reporting status, OMI uses UNM systems to track time and leave reporting for its staff.

Non-Exempt Payroll

The majority of OMI's staff are classified as non-exempt employees with regular scheduled shifts. These employees generally report their hours worked on UNM timesheets provided by the Payroll Department. Some employees, particularly those in the Field Deputy Medical Investigator (FDMI) pool are considered on-call employees with a 0.25 FTE appointment; these employees are paid per assignment/response and completion of an investigation.

To determine OMI's compliance with UAP's 2610 (Time and Leave Reporting) and 2615 (Non-Standard Payment Processing) time and leave reporting for non-exempt employees, Internal Audit selected a random sample of 59 pay events associated with employees in both the FDMI and non-FDMI employee pools during the previous fiscal year and reviewed available supporting documentation.

In a random sample of 59 non-exempt pay events at OMI distributed evenly among employees with an FDMI job assignment and those without an FDMI job assignment, IA found:

- Time sheets and related documentation for four (4) pay events were not available for review;
- Six (6) time sheets where the employee worked more than 6 continuous hours, and no meal or lunch breaks were noted on the time sheet;
- One time sheet was missing the employee's signature;
- Twenty-three (23) time sheets and related supporting documentation were missing evidence of supervisor's review and approval (signatures); and
- Ten (10) time sheets had a difference between hours/work reported, and what was entered into Banner for payroll processing;

Internal Audit determined time reporting deficiencies are due to the following:

- Manual timesheets are being processed for approximately 120 OMI employees;
- Too few people performing time review and entry functions;
- Data entry errors related to the volume of time sheets that need to be entered at each payroll deadline;
- Lack of support for persons tasked with time review and entry;
- Time entry and review processes that may not have been formally documented and/or updated;

- The use of up to three forms/processes that are used to track and report hours worked each pay period (depending on an employee’s job assignment, as some employee groups have separate time reporting mechanisms);
- The lack of unified, consistent time reporting systems across employee groups (some employees were noted as using paper time sheets, others use forms to track Non-Standard Payments, others use various electronic systems, etc.); and
- Lack of reconciliation among various time forms used each period.

Recommendation 3:

The Health and Health Sciences Senior Executive Officer for Finance and Administration should work with the UNM Senior Vice President for Finance and Administration to identify and implement an electronic time reporting system for OMI. Electronic time keeping would allow employees and supervisors to capture non-exempt time via a virtual time clock as well as employee and supervisor approvals before being uploaded directly into Banner for processing. Additionally, the implementation of such a system would strengthen internal controls over time reporting and reduce the risk of error and time abuse.

Response from the Health and Health Sciences Senior Executive Officer – Finance and Administration:

Action Items
<i>Targeted Completion Date: July 1, 2025</i>
<i>Assigned to: Health & Health Sciences Sr. Executive Officer - Finance & Administration</i>
<i>Corrective Action Planned: The University of New Mexico (UNM), including UNM Health Sciences, is in the process of executing a contract for a cloud-based time management system that will significantly address the challenges associated with the diverse geographical locations for the various OMI team members. The system will also provide robust reporting that will support administrative oversight to ensure accurate time entry. The expected implementation timeline is 12-18 months (targeted for July 1, 2025) for the system to be fully operational. In the meantime, UNM HSC Human Resources, will work with the director to provide intermediary steps until the time that implementation occurs.</i>

FIELD MEDICAL INVESTIGATION OPERATIONS

OMI has two separate and distinct investigation groups used to respond to death scenes and begin the investigation. Within the Albuquerque area, OMI uses what are known as “Central Office

Investigators.” These employees respond to any reportable death within the greater Albuquerque and surrounding areas to begin investigations on behalf of OMI. These employees are assigned to regularly scheduled work shifts and are available 24 hours a day, 7 days a week.

Investigations employees that live outside the Albuquerque area are generally hired by OMI to serve as Field Deputy Medical Investigators (FDMI) in their communities of residence. Persons with an FDMI job assignment are considered on-call employees with usually irregular work schedules. These employees only respond to a death scene within their county-of-residence, with occasional responses into adjoining counties depending on scheduling and business needs.

Internal Audit assessed operational resources, staffing, and supervisory structures over Field Medical Investigation Operations. Internal Audit determined that available resources may not be sufficient to adequately staff and ensure appropriate supervision and oversight of FDMI personnel. In addition, job classifications and responsibilities are not always accurate. The following were noted during IA’s operational assessment.

Supervision and Oversight

As of completion of audit fieldwork, the FDMI pool had one supervisor to 82 FDMI employees. Review of university-wide reporting structures and hierarchies suggest the average supervisor-to-employee ratio across the University system is 1:3. IA determined that OMI does not have adequate supervisory oversight of its FDMI employees, due to the supervisor-to-FDMI ratio. This increases the risk of deficient investigations, time abuse, conflicts of interest, etc.

In addition, IA noted one employee with an FDMI supervisor title that does not provide direct oversight for FDMI employees on a day to day basis in all New Mexico counties. The lack of direct oversight increases the risk of FDMI employees not adequately performing job responsibilities and adhering to UNM and OMI policies and procedures and state laws.

Classified Positions and Job Responsibilities

Two separate employees were identified as having an FDMI job code assignment in HR records, but were both receiving a salary nearly 13 times greater than others with a similar job assignment. IA noted that both individuals are currently employed as Physicians but are categorized in the Banner HR system as Field Deputy Medical Investigators. Both employees should have been hired and credentialed as Forensic Pathologists instead of being categorized into the FDMI pool. Hiring documentation to verify the hired job position for these two persons was not available for review.

A now-former employee with an FDMI job assignment was, at one point, residing outside of New Mexico during their employment with OMI. As the FDMI role requires the physical response of the FDMI to the death scene, IA has determined that it was unlikely that the now-former employee was responding to actual scenes to perform investigative procedures. Based on audit procedures performed, IA determined that the employee was acting as more of a project assistant and should have been reclassified into that position or a similar role that better fits and describes

duties and responsibilities that this person was known to have performed during their employment. This same employee was paid for 80+ hours of work on 14 different pay periods during the 2023 fiscal year while residing out of state, and while holding concurrent employment with other organizations.

Recommendation 4:

The OMI Chief Medical Examiner should:

- Work with the Executive Vice President for Health and Health Sciences office to secure adequate financial resources to add supervisor positions that address current Supervisor-to-FDMI ratios and lack of oversight.
- Restructure FDMI County FDMI reporting and communication to Albuquerque headquarters adequate oversight for day to day operations. Reporting and communication should be logged and tracked for review.
- Conduct a review of its employee activity to identify any that may be performing duties outside the scope of their job position description and determine if these employees should be reclassified into more appropriate job titles/position codes.
- Work with HR to develop appropriate positions, descriptions, and duties in order to improve oversight and ensure FDMI employees are always performing their job responsibilities based on their classified job descriptions.
- Ensure that OMI employees with an FDMI job assignment physically reside within the State of New Mexico and must reside in their county of primary investigative responsibility. Approved exceptions should be documented and provide adequate justification.

Response from the OMI Chief Medical Examiner:

Action Items
<i>Targeted Completion Date: July 1, 2026</i>
<i>Assigned to: Chief Medical Examiner</i>
<i>Corrective Action Planned: Corrective Action Planned: The Chief Medical Examiner will work with HSC leadership to secure funding for the FDMI supervisor positions. Reorganization structure has been designed for these positions and is pending funding. The Chief Medical Examiner will work with OMI Operations Director and OMI HR Administrator to review employee duties to determine if job reclassification should be recommended. Additionally, the OMI Operations Director and the HR administrator will work with the FDMI Supervisor to verify that FDMIs reside within New Mexico and work primarily in their county of residence.</i>

Field Deputy Medical Investigators Scheduling and Dispatch

Investigations employees that live outside the Albuquerque area are generally hired by OMI to serve as Field Deputy Medical Investigators (FDMI) in their communities of residence. Persons with an FDMI job assignment are considered on-call employees with usually irregular work schedules. These employees only respond to a death scene within their county-of-residence, with occasional responses into adjoining counties depending on scheduling and business needs.

Internal Audit assessed FDMI scheduling over the FDMI pool, as well as how these employees are dispatched to scenes, and noted the following:

- FDMI's are staffed at the county level, and the schedules are developed at that level. These schedules, while shared with OMI Management, may be developed with little-to-no input from OMI Management. These schedules may also be shared with law enforcement agencies in those communities (these schedules may come from OMI or provided directly to Law Enforcement by the "County Rep") with contact information for all persons assigned. This can allow for the requesting Law Enforcement agency to bypass OMI's Central Office and instead request an investigator directly.
- Because FDMI's are staffed at the individual county level, in counties with more than one assigned FDMI, individual employees are designating themselves as a "County Rep." Internal Audit noted these responsibilities reflect a semi-supervisory aspect in that they are able to build monthly work schedules and act as a liaison

between OMI administration and employees in the area. Supervisory roles and responsibilities should be granted by OMI management and not self-assigned.

- In counties with a County Rep, IA has observed where a County Rep may be assigning shifts in a preferential manner. One county was noted as having three FDMI's assigned, however two of the three FDMI's were scheduled for virtually all of the shifts in March 2023. This increases the risk of systemic preferential and potentially inequitable scheduling, either biased towards the County Rep or towards other employees.
- IA has observed a County Rep assigning themselves to cover multiple counties on the same dates and times. This specific employee was assigned to cover investigations and responses in five different counties on July 5, 2023, with the same employee assigned to cover 4 different counties on the same dates on five other occasions during July 2023. Similar observations were noted during the month of March 2023. Aside from increasing the risk of employee burnout, this practice increases the risk of inadequate schedule coverage as well as the potential for prolonged response times which may commit public safety resources to excessively prolonged scene presences, potentially diverting those resources from other needs.
- FDMIs and County Reps may be assigning themselves to cover multiple geographic areas at the same time because a response out of one's home county entitles the FDMI/County Rep to additional compensation (equivalent to about 5 hours of the FDMI/Rep's hourly wage *per* response).
- The FDMI employees may be dispatched either centrally from OMI, or directly by the requesting Law Enforcement agency. As coverage schedules complete with contact information are shared with law enforcement dispatch centers in each county there is an opportunity for an FDMI to be dispatched directly by the requesting agency, bypassing OMI management. Non-centralized dispatching increases the risk of non-OMI affiliated persons responding to an investigation scene under the guise of being an OMI investigator and potentially compromising scenes and investigations. Internal Audit is aware of at least one instance where this has occurred.

Recommendation 5:

The OMI Operations Director should strengthen scheduling procedures to ensure scheduling is a centralized process and work is performed by an appropriate designated OMI position. In addition, internal controls should be strengthened to ensure only FDMI personnel are responding to the scene. Written communication should be distributed to FDMI staff stating that non-affiliated UNM personnel should never be dispatched to the scene as an FDMI representative.

Response from the OMI Operations Director:

Action Items
<i>Targeted Completion Date: May 1, 2025</i>
<i>Assigned to: Chief Medical Examiner</i>
<i>Corrective Action Planned: The Chief Medical Examiner will work with the Operations Director and the Field Investigations Supervisor to strengthen scheduling procedures, which is limited by lack of adequate quantity of field investigators to cover all counties; more specifically, the northeastern quadrant of the state lacks adequate coverage. The Chief Medical Examiner will work with the Operations Director and the FDMI Supervisor to provide written communication and a SOP to address that only FDMIs employed by the OMI will be dispatched to scenes.</i>

Indigent Burials and Personal Effects of Decedents

OMI generally assumes investigational jurisdiction for any death that occurs within the State of New Mexico and meets the criteria listed in Appendix A, without regard to the victims' socioeconomic status. OMI will also make every reasonable effort to both identify decedents, and locate next-of-kin to assist in planning for the final disposition of the decedent. However, occasionally OMI is not able to locate a suitable next-of-kin due to the lack of identifying information, or the fact that next-of-kin may not be locatable (or available).

When a decedent is brought to OMI as part of a death investigation, the personal effects of the decedent are cataloged and stored in secure storage areas until the decedent is released to a mortuary, or a suitable next-of-kin can be located to take custody of the decedent's personal effects. Persons that do not have a locatable next-of-kin, or that have next-of-kin that do not wish to take responsibility for the disposition of the decedent and their personal effects, may be considered an indigent decedent. OMI policies and procedures, specifically those addressing procedures surrounding the releasing of a body from OMI's custody, call for returning a decedent's personal effects at the time they are released from OMI custody.

Based on assessment of the indigent burial program, IA determined that OMI has several years' worth of personal effects for decedents, all of whom were buried as indigent burials. OMI management believes it has personal effects for indigent decedents for deaths dating back to the early-2000's. In some instances, next-of-kin have been located, however the personal effects may have been contaminated with biohazardous materials due to the condition the decedent may have been found in at the time of initial investigative contact. In addition, there are also instances

where mortuaries have declined taking custody of the personal effects to facilitate delivery to next-of-kin due to their potential state of contamination.

Recommendation 6:

The OMI Chief Medical Examiner should work with the Board of Medical Investigators, which does have mortuary representation on the Board, to develop appropriate procedures addressing the delivery of personal effects of decedents buried under the indigent burial program. Procedures should address instances where personal effects are in various states of contamination with biohazardous material.

In addition, the Chief Medical Examiner should consult with University Counsel in determining an appropriate disposition for the items currently held (e.g.: abandoned property lists, etc.).

Response from the OMI Chief Medical Examiner:

Action Items
<i>Targeted Completion Date: May 1, 2025</i>
<i>Assigned to: Chief Medical Examiner</i>
<i>Corrective Action Planned: The Chief Medical Examiner will work with UNM Legal Counsel to ensure that the plan for personal effects of unclaimed decedents released to the county operates within the confines of state law. The Chief Medical Examiner will work with the NM Association of Counties to communicate the plan for all counties, including the timeline for carrying out the plan.</i>

Body Transportation and Vendor Monitoring

OMI relies on a variety of outside vendors in performing its field investigation activities, particularly in the transportation of decedents to and from OMI’s facilities. Body transportation is OMI’s largest non-payroll expense, which for FY 2023, was \$1.9 million. Decedents are brought to OMI from a variety of locations, including hospitals, nursing homes, mortuaries, or directly from death scenes themselves. Transportations services are billed based on mileage related to transportation. OMI’s transportation vendors provide two levels of decedent transportation on OMI’s behalf:

- Scene removals. Removing a decedent from the death scene and transporting either to OMI directly (if within the Albuquerque area) or to a holding facility (usually a hospital morgue or mortuary with storage capabilities).

- Long-distance transportation. Delivering a body from a holding facility, to OMI, and back.

Scene removal services are provided by a variety of vendors on an on-call, as-needed basis, while long-distance transportation is provided by companies selected via a formal competitive bid process. Vendors are dispatched by OMI staff to a specific location to perform the desired transportation service on OMI's behalf, and invoices are submitted by the vendors for payment. Internal Audit reviewed a sample of submitted invoices by both scene removal vendors and long-distance transportation vendors, for: accuracy of stated mileages on transportation logs and invoices; completeness of submitted invoices and logs; and, reasonableness of fees charged. No exceptions were noted.

As part of the long-distance transportation bidding process, prospective vendors are informed that OMI reserves the right to perform reviews or inspections of selected vendors at any time. IA determined that OMI does not currently engage in formal vendor monitoring or audits of their chosen vendor's performance. Implementation of such a program (and documentation of program results) may help OMI verify all services stipulated in the terms of the contract are being received.

Recommendation 7:

The Chief Medical Examiner should develop and implement a periodic Performance Audit Program for its decedent transportation vendors and contractors. Elements of a vendor monitoring and performance audit program should include, but not be limited to:

- Review of the contractor's employee policies and procedures as they relate to those employees that will be providing services to/for OMI (i.e.: employee appearance standards, required trainings and certifications that may be necessary, etc.).
- Review of vendor's performance obligations (i.e.: services are provided in a timely manner, vendor responds within a stated amount of time, there are not frequent and/or excessive delays, and, quality of any other services vendor may be required to perform, etc.).
- Annual review of billed mileage for reasonableness.

Response from the OMI Chief Medical Examiner:

Action Items
<i>Targeted Completion Date: May 30, 2025</i>
<i>Assigned to: Chief Medical Examiner</i>
<i>Corrective Action Planned: The Chief Medical Examiner will work with OMI Accounting and the Operations Director to develop a plan to internally audit decedent transportation vendors on a periodic, scheduled basis.</i>

Conflicts of Interest and Commitment

Field Deputy Medical Investigator (FDMI) employees at OMI are on-call or part-time employees, many of whom own private businesses within their home communities throughout the State. This unique combination of conditions has increased the risk of potential non-disclosure of Conflicts of Interest. During audit fieldwork, IA identified the following potential conflicts of interest and/or commitment within OMI:

- One employee with a Field Deputy Medical Investigator (FDMI) job assignment is also the registered owner of a mortuary in their home community. This mortuary can, and has been, called upon to perform scene removal and body storage services on OMI's behalf. The mortuary is also the only mortuary in its community. This conflict of interest has not been disclosed to the University. Disclosure of this conflict is called for in Section 1 of UAP 3720, "Conflict of Interest.", which states "All employees shall comply with state conflict of interest laws (including primarily the Governmental Conduct Act, Section 10-16-1. et seq., NMSA 1978, and the Procurement Code, Sections 13-1-25, et seq., NMSA 1978), the requirements of which are incorporated in this policy, as well as other applicable University policies."
- A Field Deputy Medical Investigator who, despite being paid for upwards of 80+ hours of work across multiple pay periods during the audit period, was also concurrently employed full-time with a non-UNM entity out of state, which may have resulted in a conflict of commitment. This employee has since separated from the University.

Recommendation 8:

The Chief Medical Examiner should implement a process for addressing conflict of interest disclosures and conflicts of commitment. Processes should require employees with financial conflicts of interest to make disclosures to the Purchasing office via the conflict of interest disclosure form.

In addition, FDMI employees should undertake a policy review of conflict of interest and conflict of commitment policies.

Response from the OMI Chief Medical Examiner:

Action Items
<i>Targeted Completion Date: November 1, 2024</i>
<i>Assigned to: Chief Medical Examiner</i>
<i>Corrective Action Planned: The Chief Medical Examiner will work with OMI Operations Director, OMI HR Administrator, and the FDMI Supervisor, to request conflict of interest disclosures and policy review.</i>

Effort Certification

Effort Certification is (as of audit fieldwork) a semi-annual process in which the amount of time spent working on a sponsored project (effort) is expressed as a percentage of an employee’s total University-related duties. This is a mechanism that confirms all salary and wage amounts charged to a sponsored project is in relation to the work performed and committed to the funding agency in the original research proposal. Prior to FY 2024, effort was reported by the employee, and only exempt employees were required to have effort certifications completed for any sponsored project they worked on during the reporting periods.

Internal Audit reviewed all effort certification reports submitted by OMI Management for the second half of FY 2023 (January-June 2023) for reasonableness and to determine if amounts charged were allowable under the original funding agreements. No exceptions were noted.

[REDACTED]

[REDACTED]

[REDACTED]

OBSERVATIONS, RECOMMENDATIONS, AND RESPONSES

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]


[REDACTED]

[REDACTED]

Response from the OMI Operations Director:

Action Items
<i>Targeted Completion Date: December 31, 2024</i>
<i>Assigned to: OMI Operations Director</i>
<i>Corrective Action Planned:</i> [REDACTED]

APPROVALS



Victor Griego, CPA
Interim Director, Internal Audit Department

Approved for Publication



~~ACTING~~ Chair, Audit and Compliance Committee

Appendix A: OMI-Reportable Deaths

Those deaths to be reported to the OMI include all deaths occurring in New Mexico as outlined below, regardless of where or when the initial injuring event occurred.

- Any death that occurs suddenly and unexpectedly, that is, when the person has not been under medical care for significant heart, lung or other disease.
- Any death suspected to be due to violence, i.e., suicidal, accidental or homicidal injury, regardless of when or where the injury occurred.
- Any death suspected to be due to alcohol intoxication or the result of exposure to toxic agents.
- Any death of a resident housed in a county or state institution, regardless of where death occurs. This refers to any ward of the state or individual placed in such a facility by legal authorization.
- Any death of a person in the custody of law enforcement officers.
- Any death of a person in a nursing home or other private institution without recent medical attendance.
- Any death that occurs unexpectedly during, in association with, or as a result of diagnostic, therapeutic, surgical or anesthetic procedures.
- Any death alleged to have been caused by an act of malpractice.
- Any death suspected to be involved with the decedent's occupation.
- Any death unattended by a physician.
- Any death due to neglect.
- Any stillbirth of 20 or more weeks' gestation unattended by a physician.
- Any maternal death to include death of a pregnant woman regardless of the length of the pregnancy, and up to six weeks post-delivery, even where the cause of death is unrelated to the pregnancy.
- Any death of an infant or child where the medical history has not established some preexisting medical condition.
- Any death, which is possibly, directly or indirectly, attributable to environmental exposure, not otherwise specified.
- Any death suspected to be due to infectious or contagious disease wherein the diagnosis and extent of disease at the time of death are undetermined.
- Any death occurring under suspicious circumstances.
- Any death in which there is doubt as to whether or not it is a medical investigator's case should be reported.

SOURCE: Office of the Medical Investigator, Annual Report for Calendar Year 2021.