



*Final  
Report*

# County of San Diego, California

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## Auditor and Controller

### Follow-Up Audit of the Medical Examiner Department Officers' Transition

Office of Audits & Advisory Services

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April 2010  
Report No. A09-053



**COUNTY OF SAN DIEGO**  
**INTER-DEPARTMENTAL CORRESPONDENCE**

April 23, 2010

TO: Glen N. Wagner, Chief Medical Examiner  
Department of Medical Examiner

FROM: James L. Pelletier  
Chief of Audits

**FINAL REPORT: FOLLOW-UP AUDIT OF THE MEDICAL EXAMINER DEPARTMENT  
OFFICERS' TRANSITION**

Enclosed is our report on the Follow-Up Audit of the Medical Examiner Department Officers' Transition. We have reviewed your responses to our recommendations and have attached them to the audit report.

The actions taken and/or planned, in general, are responsive to the recommendations in the report. As required under Board Policy B-44, we respectfully request that you provide quarterly status reports on the implementation progress of the recommendations. The Office of Audits & Advisory Services will contact you or your designee near the end of each quarter to request your response.

Also attached is an example of the quarterly report that is required until all actions have been implemented. To obtain an electronic copy of this template, please contact Joseph Kelly at (858) 495-5655.

If you have any questions, please contact me at (858) 495-5661.

JAMES L. PELLETIER  
Chief of Audits

AUD:JK:aps

Enclosure

c: Raymond A. Fernandez, Deputy Chief Administrative Officer, Public Safety Group  
Donald F. Steuer, Chief Financial Officer  
Tracy M. Sandoval, Assistant Chief Financial Officer/Auditor and Controller  
Dorothy Y. Thrush, Group Finance Director, Public Safety Group

## **INTRODUCTION**

The Office of Audits & Advisory Services (OAAS) has completed an audit of the Medical Examiner Department (MED) to follow up on the recommendations included in the audit report issued in July 2004.

## **BACKGROUND**

In July, 2004, the OAAS audited the MED to determine whether required financial and related records for the incoming and outgoing Chief Medical Examiners, filed as of May 16, 2003 and July 17, 2003, complied with relevant California codes and County requirements. OAAS reviewed controls over the MED's fixed assets, accounts receivable, revolving fund, and trust funds to ensure that the reports were reasonably accurate.

OAAS' prior conclusion stated that, except for a Form 700 omission, each officer complied with the key requirements related to financial documentation. Management procedural exceptions regarding the Form 700 and other items are discussed in the prior report's recommendations including: cash handling procedures, trust fund management, testimonial fees charged by the professional staff, fixed assets, and excessive personal use of business cell phones.

## **AUDIT SCOPE AND LIMITATIONS**

The objective of this follow-up audit is to determine whether the department implemented the recommendations or alternative solutions to address the exceptions included in the original audit report. The original recommendations focused on management controls in the following areas:

- Accounts Receivable
- Legal and Ethical Compliance
- Cash
- Trust Funds
- Fixed Assets and Minor Equipment
- Cellular Telephone Uses Accountability

## **METHODOLOGY**

To evaluate the adequacy and sufficiency of the MED's actions on recommendations, OAAS:

- Reviewed the department's original response and their updates to the exceptions;
- Interviewed the department's support staff and investigators;
- Reviewed various reports and supporting documentation including policies and procedures (P&P), contracts, correspondences, etc.; and
- Observed specific County assets charged to the department.

This audit was conducted in accordance with standards prescribed by the Institute of Internal Auditors, Inc., as required by California Government Code, Section 1236.

## AUDIT RESULTS

The MED is in the process of implementing the majority of the prior recommendations; each of which is listed herein with the follow-up audit results and current or additional recommendations.

The remaining recommendations, listed in the accompanying Appendix, are fully implemented or the prior exception is otherwise resolved.

### Finding I: Accounts Receivable Management

| Original Exception  | Original Recommendation   |
|---|---|
| <p>The MED currently has over \$170,000 in their accounts receivable account. Over \$95,000 of the receivable is over 90 days old and dates as far back as 2000. Approximately 90% of the receivable consists of transportation fees owed by families of the deceased and approximately 9% for document duplication fees.</p> | <p>Take a more proactive approach for collecting outstanding receivables whether this entails requesting the Auditor and Controller's Revenue &amp; Recovery Division to perform the collection function or establishing more effective internal means of collecting receivables.</p> |

The MED's delinquent receivables currently include amounts that predate the prior audit recommendations. However, according to the Administrative Analyst, the MED refers only private persons (individuals) to the Office of Revenue and Recovery (ORR), which is why none of the following delinquent accounts appear on the ORR's list:

- AR1082804 due from M.W. Bud Perrine, Ph.D. on 8/24/2004 in the amount of \$20,000 does not appear on the ORR schedule of delinquent accounts for the MED. The MED invoice, dated August 26, 2004, however, cites the County Memorandum of Agreement (MOA), and May 1, 2004 to July 31, 2004 as the period covered. A notation that this is the second reminder is also included. According to staff, their only records related to the \$20,000 are the invoice and MOA.
- FA12052007 due from FAA AWP 300 Aviation Medical Division on 12/6/2007 in the amount of \$11,520 does not appear on the ORR schedule of delinquent accounts for the MED.

**Recommendation:** Enhance receivables collections, and thereby increase local tax dollar amounts available for local services, by billing according to the customers payment policies.

Repeat (restated): Refer all delinquent accounts to ORR, rather than just accounts with individual persons.

Or, in the alternative, evaluate the benefits of obtaining continuing assistance from the departments whose core competencies encompass services billing, collection and revenue management such as the Health and Human Services Agency, Treasurer-Tax Collector, General Services, or Auditor and Controller (A&C) to name a few.

**Finding II: Form 700 Filing Requirement**

| Original Exception  | Original Recommendation                            |
|---|--|
| The Outgoing Official, Dr. Brian Blackburne, did not file a California Form 700, Statement of Economic Interests, with the Clerk of the Board of Supervisors prior to leaving office. | Contact Dr. Blackburn to obtain a signed Form 700. |

The Form 700 on file with the Clerk of the Board of Supervisors as of September 8, 2009 covers the period January 1, 2002 through December 31, 2002, but does not include January 1, 2003 through the May 16, 2003 transition date, that is required per the County Administrative Code, Article XXVIII and California Government Code Sections 87300-87313. Non-filers are subject to penalties or fines and other sanctions by the California Fair Political Practices Commission.

**Recommendation:** To resolve the Form 700 absence status, implement policies and procedures for alerting the Clerk of the Board of Supervisors when the Form 700 is not timely filed, and for subsequently following up with the Clerk of the Board of Supervisors for Board of Supervisors reporting purposes until resolved.

**Finding III: Policies & Procedures - Separation of Key Duties Staff Training**

| Original Exception   | Original Recommendation   |
|--|---|
| The MED does not have a separation of duties for receiving, recording, depositing, and distributing cash and cash equivalents. | <ul style="list-style-type: none"> <li>• The MED must ensure that separation of duties exists for all accounting, cash handling, billing and disbursing functions. The MED should work with the Auditor and Controller to devise adequate controls.</li> <li>• All staff involved with accounting, cash handling, billing and disbursing functions should be properly trained and qualified to perform required responsibilities. In particular all management and staff with financial responsibilities should be trained in management controls. Other training such as cash handling, reconciliation, accounting and management review processes should also be provided.</li> </ul> |

The following duties in the MED's P&P do not appear to be adequately separated and are inconsistent with generally accepted standards:

- Accounting Technician (AT) performs accounting duties, initiates Trust Fund disbursements and is required to receive the resultant County warrants;
- AT receives money for phone cost reimbursements;
- AT is required to mail back some monies directly to payers, rather than deposit all monies into the County Treasury;

- AT & Accounting Clerk Specialist (ACS) can update the OFR file;
- AT is assigned a cash receipt book;
- AT reconciles cash deposited in banks to the bank statement, Oracle reports and internal revenue journals;
- AT is the Petty Cash custodian; and
- ACS receives money.

Procedural narratives related to separation of duties are difficult for someone not already thoroughly knowledgeable in the subject to discern. Internal policy documentation stating separation of duties objectives and requirements for managerial control of assets, e.g., fees collected (\$60,000 in June 2009), and related fiscal items are not provided to OAAS.

Linkage to CAO P&P or industry standards is not apparent. MED did not provide cash handling training or qualification documentation for two of three staff holding receipt books. P&P regarding continuing professional education in key areas are not provided to OAAS.

**Recommendation:** Repeat (restated). Strengthen managerial controls by developing written internal policies and procedures, and related desk procedures, which implement the wider County policies and procedures about financial transactions and reporting, including cash controls. Implement such written P&P as soon as practical.

**Finding IV: Policies & Procedures - Centralized Cashier Station**

| Original Exception  | Original Recommendation   |
|---|---|
| The MED lacks accountability over receipt books as well as the control numbers of each receipt. | <ul style="list-style-type: none"> <li>• Centralize the receipt of funds. Account for all receipts and issue receipt books sequentially.</li> <li>• The Accountant should not handle any cash, including deposits.</li> </ul> |

Three receipt books were distributed simultaneously: Sutton (Autopsy Super), Stevens (AT), and Polk, (Clerk). However, the P&P narratives do not list the cashier station(s) physical location(s). Reconciliation actions, such as reconciling the receipt books with the cash journal (revenue) records, are not indicated on the log as that section is left blank.

**Recommendation:** Include cash-receipt-book management in written P&P.

**Finding V: Policies & Procedures - Safeguarding Cash**

| Original Exception  | Original Recommendation  |
|---|--|
| The MED lacks a sound infrastructure for safeguarding cash. | <ul style="list-style-type: none"> <li>• Deposit cash daily.</li> <li>• Keep undeposited cash in a locked cash box or safe until deposited.</li> </ul> |

The MED's internal procedures require staff hold money until after an invoice is prepared, rather than require immediate deposit. Additionally, staff is required to mail back some monies, such as overpayments, directly to payers, rather than deposit all monies into the County Treasury.

**Recommendation:** Repeat (restated). Update procedures to require that all monies received are deposited in banks in the immediate deposit cycle (daily) and that the related accounting data is developed from the information accompanying the payment as well as the MED's internal information.

Require the presence of two people at all times when handling unsecured cash, i.e., customer and cashier, or cashier and another MED staff.

**Finding VI: Cash, Accounts Receivable, and Trust Assets**

| Original Exception  | Original Recommendation   |
|---|---|
| The MED does not reconcile cash deposited to amounts recorded by the Auditor and Controller's General Accounting Division (GAD). Additionally, the Accountant does not perform reconciliation for cash deposits, accounts receivable, trust fund transactions, or cash transfers. | Start performing reconciliation between internal records and those maintained by GAD. |

The revolving fund count reconciled to the authorized amount, except that the cash box in the reception area has accumulated \$1.90 of overpayments which is used to make change for MED customers. Although a minor amount, it remains unreported.

MED does not maintain a formal cash receipts journal, but records revenue in their accounting software. Consequently, there is no reconciliation of internal cash collected, deposited, and in transit to the County's General Ledger (GL).

In the alternative, the MED staff reconciles each bank deposit to the County's GL via a review of each Miscellaneous Transaction Batch Deposit Transfers. However, this does not detect amounts recorded in the GL for their department in error, including disbursements or transfers.

MED did not provide documents captioning written reconciliation procedures. The following items would benefit from reconciliation procedures:

- Trust reconciliation, which is not mentioned in the documents provided. Additionally, per review of the A&C Trust Fund/Agency Fund (TF/AF) system, the MED information appears incomplete or outdated; and
- Accounts receivable, which is not reconciled to Oracle monthly. Several negative balances are included on the A/R Aging Detail as of July 6, 2009, thereby reducing the total actual receivables amount reported. Staff stated that the negative amounts are multiple entries in their internal records of the same payments and will clear the accounts immediately.

Escalation procedures or policy for resolving differences are not included.

**Recommendation:** Make the fund whole to the authorized amount. The transaction, although it should be rare, is typical and should be processed as would other typical transactions.

Report the overage to the MED and file an overage report with the A&C, or return the money to the original payers.

Repeat (restated). Strengthen managerial controls by developing and implementing written internal P&P and related desk procedures. Implement the broader County P&P regarding financial transactions and reporting, including cash controls.

Provide comments and any related documents clarifying MED's internal reconciliation P&P including how managerial control is achieved. Reconcile internal records to Oracle at least each month.

**Finding VII: County Properties**

| Original Exception   | Original Recommendation   |
|--|---|
| The MED does not have adequate accountability over fixed assets. | <ul style="list-style-type: none"> <li>• Properly classify assets as fixed assets or minor equipment as required by County Administrative Manual (Item Number 50-02-1);</li> <li>• Ensure that only assets classified as fixed assets in accordance with County policy are tagged as such; and</li> <li>• Reconcile its internal fixed asset inventory to the General Accounting Division listing.</li> </ul> |

The Minor Equipment Certificate appears overstated by more than \$45,000. The most recent MED Minor Equipment Inventory Certificate, filed with the MED Capitalized Property Inventory Certificate (CPIC), dated March 28, 2008, estimated a charged amount of \$528,440. The following amounts appear incorrectly included on the Minor Equipment Inventory:

- Two centrifuges, an older and newer model, are included as minor equipment with a total value of \$23,896. Both have fixed asset tags (#260717 & #237173) and the newer model appears on the CPIC with a value of \$29,056; and
- A walk-in freezer is also included with a value of \$20,000. It also has a fixed asset tag (#207823); however, it does not appear on the CPIC.
- Another freezer with a fixed asset tag (#181668) is listed with a value of \$6,000.

The CPIC indicates a total charged amount of \$971,511. The gas chromatograph workstation sample selected for detail testing is properly tagged (#258912) and recorded. However, it is inoperable. MED staff stated they will have it removed to the Purchasing and Contracting Department, Salvage Division, and have contacted the A&C for correct minor equipment values.

Internal procedures for implementing County policies and controls over County properties were not provided to OAAS.

**Recommendation:** Repeat (restated). Implement controls to properly classify property as fixed assets or minor equipment.



**Finding VIII: Personal Cellular Telephone Calls Reimbursements**

| Original Exception   | Original Recommendation  |
|--|--|
| Several MED employees were not properly accounting for personal calls made using the County cell phones. | <ul style="list-style-type: none"><li>• Require cell phone users to review phone bills and reimburse the County for personal calls;</li><li>• Enforce their policy ensuring users return signed Cell Phone Billing Detail forms on a monthly basis, and review the users' phone bills and Cell Phone Billing Detail forms for consistency in claiming personal calls on a scheduled basis; and</li><li>• Reduce cell phone plan costs.</li></ul> |

Except for September 2009, Cell Phone Billing Detail cover letters do not document supervisory review. The bills are not reviewed for compliance with the cover letter instructions. Additionally, as written, the ACS desk procedures appear to refer to the cover letter as the billing statements.

Written procedures for supervisory review of the bills to verify personal call reports accuracy were not provided to the OAAS.

**Recommendation:** Repeat (restated). Clarify and enforce internal policies requiring that users return signed Cell Phone Billing Detail forms monthly, and review the users' phone bills and Cell Phone Billing Detail forms for consistency in claiming personal calls.

**COMMENDATION**

The Office of Audits & Advisory Services commends and sincerely appreciates the courteousness and cooperation extended by the Medical Examiner Department's officers and staff throughout this audit. Their current efforts to resolve the prior exceptions reported are noteworthy.

**AUDIT TEAM**

Joseph Kelly, Jr., Senior Auditor

**APPENDIX**

| <b>Original Exception</b>   | <b>Original Recommendation</b>   | <b>Follow-Up Audit Result</b>   |
|---|--|---|
| The Medical Examiner Lacks Controls Over Cash.  | The MED may wish to utilize the advisory services of OAAS to help identify, develop and implement internal control processes and procedures.   | Recommendation unnecessarily restricts the MED alternatives.  |
| The Medical Examiner has an Unacceptable Level of Accounts Receivable.  | Consider adopting the other Counties' billing practices to eliminate unnecessary high receivable balances and the cost associates with maintaining them.   | Recommendation unnecessarily restricts the MED alternatives.  |
| Dr. Blackbourne's final pay is over-stated by \$206.40.   | Contact the Auditor and Controller's Payroll Division to take the necessary steps to collect the overpayment.  | Current conditions render this recommendation unfeasible.   |
| Several MED employees were not properly accounting for personal calls made using their County cell phones.  | After reviewing the bills, and noting the amount of the calls that appeared to be actually business related, the MED needs to reduce their cell phone plan costs. The MED recently increased their "minutes" plan with the cell phone company to accommodate their estimated County usage. | The MED reported that it has no interest in revisiting the current plan at this time.   |
| The Chief Deputy Medical Examiner, Deputy Medical Examiners, and Medical Examiner Investigators (professional staff) have the option to personally accept and receive revenues from civil cases to provide professional opinions on autopsies they performed while on duty with the County. | Along with County Counsel, review and develop a policy that protects the County Board of Supervisors' and the ME's interests. The policy should prevent any conflict of interest, real or perceived, current or future, between any employee of the MED and the County of San Diego.       | The MED reported that not seeking individual reimbursement for any case done in the office, either as a Coroner's case or as a Family Requested Autopsy is the policy. Additionally, the position of the administration is not to allow any personal financial recovery in any case done in the MEO or in an official capacity as Medical Examiner. |

**DEPARTMENT RESPONSE**



## County of San Diego

GLENN N. WAGNER, D.O.  
CHIEF MEDICAL EXAMINER

OFFICE OF THE MEDICAL EXAMINER  
5570 OVERLAND AVE., STE. 101, MS O-10, SAN DIEGO, CALIFORNIA 92123-1206  
TEL: (619) 694-2695 FAX: (619) 495-5956

CHRISTINA STANLEY, M.D.  
CHIEF DEPUTY MEDICAL EXAMINER

February 19, 2010

RECEIVED

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Office of Audits &  
Advisory Services

TO: James L. Pelletier  
Chief of Audits

FROM: Glenn N. Wagner, D.O.  
Chief Medical Examiner  
Department of the Chief Medical Examiner

DEPARTMENT RESPONSE TO AUDIT RECOMMENDATIONS: FOLLOW-UP AUDIT OF THE  
MEDICAL EXAMINER DEPARTMENT OFFICERS' TRANSITION

### **Finding I: Accounts Receivable Management**

**OAAS Recommendation:** Enhance receivables collections, and thereby increase local tax dollar amounts available for local services, by billing according to the customers payment policies.

Repeat (restated): Refer all delinquent accounts to ORR, rather than just accounts with individual persons.

Or, in the alternative, evaluate the benefits of obtaining continuing assistance from the departments whose core competencies encompass services billing, collection and revenue management such as the Health and Human Services Agency, Treasurer-Tax Collector, General Services, or Auditor and Controller (A&C) to name a few.

**Action Plan:** Agree. After exhausting all departmental remedies to collect delinquent accounts, the Medical Examiner has been sending accounts involving next-of-kin to ORR and beginning on March 1, 2010 will be sending all delinquent accounts to ORR, including private attorney accounts.

**Planned Implementation Date:** Completed

**Contact Information for Implementation:** Theresa Liget, Administrative Analyst

### **Finding II: Form 700 Filing Requirement**

**OAAS Recommendation:** To resolve the Form 700 absence status, implement policies and procedures for alerting the Clerk of the Board of Supervisors when the Form 700 is

not timely filed, and for subsequently following up with the Clerk of the Board of Supervisors for Board of Supervisors reporting purposes until resolved.

**Action Plan:** Agree. Since July 2004, the Medical Examiner's Office has followed the guidelines provided by the Clerk of the Board for completion of Form 700 documents, which includes notifying the Clerk of the Board of untimely filings. Additionally, the Medical Examiner's Office has implemented a County separation checklist which includes the completion of Form 700 if required.

**Planned Implementation Date:** Completed

**Contact Information for Implementation:** Theresa Liget, Administrative Analyst

**Finding III: Policies & Procedures - Separation of Key Duties, Staff Training**

**OAAS Recommendation:** Repeat (restated). Strengthen managerial controls by developing written internal policies and procedures, and related desk procedures, which implement the wider County policies and procedures about financial transactions and reporting, including cash controls. Implement such written P&P as soon as practical.

**Action Plan:** Agree. The Accounting staff has updated their desk procedures to include all appropriate laws and the GMS component for each of their responsibilities. These procedures were provided to OAAS during the review phase of the audit. However, due to the relocation to the new Medical Examiner & Forensic Center in December of 2009 it is acknowledged that several operational processes have been updated and these modifications will be incorporated into the desk procedures by June 30, 2010.

It should be noted that the Medical Examiner has a limited number of staff responsible for accounting functions. The Medical Examiner states that there is a sufficient segregation of duties and that the Oracle system provides a clear audit trail of transactions. Additionally, the Medical Examiner staff responsible for cash handling attended the Cash Handling workshop offered by the Treasurer Tax Collector on February 11, 2010.

**Planned Implementation Date:** Full implementation by June 30, 2010.

**Contact Information for Implementation:** Theresa Liget, Administrative Analyst

**Finding IV: Policies & Procedures - Centralized Cashier Station**

**OAAS Recommendation:** Include cash-receipt-book management in written P&P.

**Action Plan:** Agree. The desk procedure for the cash-receipt book management was completed and sent to OAAS on October 28, 2009. However, this procedure will be updated by June 30, 2010 to reflect new operational processes as a result of the Medical Examiner's move to the Medical Examiner & Forensic Center in December, 2009.

**Planned Implementation Date:** Full implementation by June 30, 2010.

**Contact Information for Implementation:** Theresa Liget, Administrative Analyst

**Finding V: Policies & Procedures - Safeguarding Cash**

**OAAS Recommendation:** Repeat (restated). Update procedures to require that all monies received are deposited in banks in the immediate deposit cycle (daily) and that

the related accounting data is developed from the information accompanying the payment as well as the MED's internal information.

Require the presence of two people at all times when handling unsecured cash, i.e., customer and cashier, or cashier and another MED staff.

**Action Plan:** Partially agree. The Medical Examiner will be updating desk procedures to further safeguard cash. Since May 23, 2005 cash deposits have been made daily when staffing resources permit. The only time cash deposits are not made daily is when vacation, sick leave or other absences affect the limited number of Medical Examiner account staff from doing so. When deposits are not made on a certain day due to staff limitations the cash will be kept within a locked cabinet box and the deposit will be made as soon as practically possible. The Medical Examiner is also in the process of purchasing a safe to secure cash. Additionally, the Medical Examiner staff responsible for cash handling attended the Cash Handling workshop offered by the Treasurer Tax Collector on February 11, 2010.

**Planned Implementation Date:** Full implementation by June 30, 2010.

**Contact Information for Implementation:** Theresa Liget, Administrative Analyst

**Finding VI: Cash, Accounts Receivable, and Trust Assets**

**OAAS Recommendation:** Make the fund whole to the authorized amount. The transaction, although it should be rare, is typical and should be processed as would other typical transactions.

Report the overage to the MED and file an overage report with the A&C, or return the money to the original payers.

Repeat (restated). Strengthen managerial controls by developing and implementing written internal P&P and related desk procedures. Implement the broader County P&P regarding financial transactions and reporting, including cash controls.

Provide comments and any related documents clarifying MED's internal reconciliation P&P including how managerial control is achieved. Reconcile internal records to Oracle at least each month.

**Action Plan:** Agree. The Medical Examiner completed a Report of Cash Difference and deposited the overage of \$1.90 on December 23, 2009. Since 2004, the Medical Examiner has reconciled internal records to Oracle on a monthly basis. This information was presented to OAAS on August 31, 2009. Medical Examiner staff responsible for cash handling attended the Cash Handling workshop offered by the Treasurer Tax Collector on February 11, 2010. Furthermore, by June 30, 2010 the Medical Examiner will update desk procedures to ensure cash-related controls are in place.

**Planned Implementation Date:** Full implementation by June 30, 2010.

**Contact Information for Implementation:** Theresa Liget, Administrative Analyst

**Finding VII: County Properties**

**OAAS Recommendation:** Repeat (restated). Implement controls to properly classify property as fixed assets or minor equipment.



**Action Plan:** Agree. By June 30, 2010, desk procedures will include controls to properly classify fixed assets and minor equipment.

**Planned Implementation Date:** Full implementation by June 30, 2010.

**Contact Information for Implementation:** Theresa Liget, Administrative Analyst

**Finding VIII: Personal Cellular Telephone Calls Reimbursements**

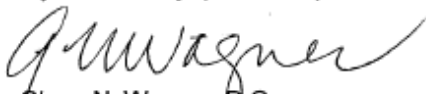
**OAAS Recommendation:** Repeat (restated). Clarify and enforce internal policies requiring that users return signed Cell Phone Billing Detail forms monthly, and review the users' phone bills and Cell Phone Billing Detail forms for consistency in claiming personal calls.

**Action Plan:** Agree. A cover letter is now issued with all cell phone invoices indicating cell phone users are to sign and return their billing detail on a monthly basis. Furthermore, all Medical Examiner supervisors and the Chief Medical Examiner review and monitor all cell phone invoices.

**Planned Implementation Date:** Completed

**Contact Information for Implementation:** Theresa Liget, Administrative Analyst

If you have any questions, please contact me at (858) 694-2899.



Glenn N. Wagner, D.O.  
Chief Medical Examiner  
Department of the Chief Medical Examiner

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