



AMY HEAVILIN, CPA

CLERK OF CIRCUIT COURT & COMPTROLLER
MONROE COUNTY, FLORIDA

**Audit of
Monroe County
Medical Examiner's Office**

May 10, 2016

Audit Report #16-03

Internal Audit Division

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Audit Conducted by:

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DATE: 5/10/2016
TO: Amy Heavilin, CPA, Clerk of Circuit Court & Comptroller
FROM: Reuben Iyamu, MBA, CFE, Director of Internal Audit 
SUBJECT: Audit of Monroe County Medical Examiner's Office (#16-03)

We have completed and submit to you the Audit Report of Monroe County Medical Examiner's Office. This report contains our audit findings and recommended actions to be taken by the Medical Examiner and the Monroe County Board of County Commissioners (BOCC). It also contains responses to the report from BOCC management and the Medical Examiner together with the Auditor's reply to those responses. It should be noted that the Auditor did not respond to legal opinions set forth in the Medical Examiner's responses since the Medical Examiner is not an attorney.

We acknowledge the Medical Examiner provided a copy of the Worker's Compensation insurance certificate as proof of coverage which was recommended that it be provided in an earlier draft of the report.

The Medical Examiner disputed most of the Report's findings and used derogatory language toward the Auditor and reported findings. That being said, the Medical Examiner in his response indicates his willingness to work with the County to improve their contractual relationship.

As a result of the report's findings and recommendations, the BOCC management has already initiated corrective actions to ensure (1) improvements in the operations of the Medical Examiner's Office and (2) the office operates at the best bargain cost for County citizens.

We will be conducting follow-up reviews on a semi-annual basis (March 31 and September 30) for up to 2 years, to monitor the implementation of these recommended actions.

We thank the Medical Examiner, his attorney, and bookkeeper for their assistance during this audit. We also wish to thank the staff of the County and Clerk of Court who assisted us.

Please let me know if you have questions or you need a more detailed briefing on this report.

CC: Board of County Commissioners (5)
Roman Gastesi, County Administrator
Bob Shillinger, County Attorney
Cynthia Hall, Assistant County Attorney
Tina Boan, Sr. Budget Director

Cherry Bekaert LLP
Dr. Thomas Beaver, Medical Examiner
Alex Rosenthal, Medical Exam. Attorney
Pam Radloff, Finance Director
Ron Saunders, Clerk's Attorney

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AUDIT SCOPE AND OBJECTIVES

The Internal Audit Division is an independent function within the Monroe County Clerk of the Circuit Court & Comptroller's Office (Clerk). The division is responsible for conducting audits of the Board of County Commissioners' (BOCC) and the Clerk's departments and functions as well as BOCC-funded programs, in order to assess risks and recommend measures to mitigate those risks; evaluate internal controls to identify potential problems or inadequacies; review compliance with contracts, policies, procedures, regulations, laws, etc., and to determine the impact of noncompliance; analyze and evaluate the efficiency and effectiveness of the various functions or programs of the BOCC and the Clerk.

The audit of the Monroe County Medical Examiner's Office was conducted at the request of the Monroe County Administrator for the BOCC with subsequent agreement by the Clerk. The Audit period was for a 13-month period from the inception of the contract between the BOCC and the current Medical Examiner, Dr. Thomas Beaver (June 11, 2014 through June 30, 2015). This audit did not address the medical operations of the Medical Examiner's operation as internal audit staff does not have the requisite medical expertise and training.

The objectives of the audit were to:

1. Determine if the Medical Examiner's Office's operations and activities were in accordance with the terms of the Medical Examiner's contract with Monroe County, applicable Florida Statutes, BOCC resolutions, policies and procedures, and sound business practices.
2. Determine whether expenditures paid by the Medical Examiner were valid, accurate, adequately supported, complied with Generally Recognized Accounting Principles¹, and were for medical examiner purposes.
3. Evaluate the adequacy and effectiveness of the system of internal accounting and administrative control for cash receipts, cash disbursements and other financial operations of the Medical Examiner's Office.
4. Determine whether the Medical Examiner's contract agreement with Monroe County contains proper and adequate terms and conditions.
5. Determine whether adequate monitoring activities were performed by Monroe County over the Medical Examiner's operation and financial activities.

¹ BOCC Attorney clarified that the term "generally recognized accounting principles" should be interpreted to have the same meaning as Generally Accepted Accounting Principles (GAAP).

Methodology

A. We interviewed the following people to obtain information about the operation of the Monroe County Medical Examiner's Office:

1. Monroe County Administrator
2. Director of Monroe County Office of Management & Budget (OMB)
3. County Attorney's legal staff
4. BOCC Social Services Director
5. The Medical Examiner's bookkeeper
6. Clerk's Finance staff members
7. Witnesses who observed transportation of human remains
8. Former Medical Examiner employees

We requested an interview with the Medical Examiner, Dr. Thomas Beaver. However, Dr. Beaver referred all questions regarding his office to his bookkeeper and to his attorney (See [Appendix A](#)).

B. We evaluated the Medical Examiner's operations against the following compliance documents:

1. Applicable Florida Statutes related to the Medical Examiner's Office, including Chapter 406 ([Appendix J](#)).
2. Applicable Florida Administrative Code, Medical Examiner Commission guidelines, and BOCC resolutions and board agenda/minutes.
3. Florida Attorney General Opinions.
4. The contract between Dr. Thomas Beaver, as Medical Examiner, and the BOCC for the provision of medical examiner services ([Appendix C](#)).
5. Florida Department of Law Enforcement (FDLE) Annual Report.
6. Monroe County's 1997 Medical Examiner Audit performed by the Clerk of the Court.

C. Our audit procedures included a review of the Medical Examiner's general ledger, bank statements, transaction receipts, invoices and other financial records and an analysis of expenses for appropriateness.

D. Our audit procedures included a review of the BOCC management's monitoring and oversight of the Medical Examiner's contract and operations.

SCOPE LIMITATIONS

Although the Medical Examiner is an independent contractor providing services to the County, Florida's Attorney General advised in a legal opinion that funds paid to and received by the Medical Examiner are public funds and that the County was responsible for making sure that the Medical Examiner used those funds to meet county purposes.

Upon receipt of our letter of intent to audit, the Medical Examiner hired an attorney ([Appendix A](#)). Through his attorney, the Medical Examiner refused access to certain records and disputed the County's right to audit despite specific language in Section 4 of the contract requiring the Medical Examiner to keep and make available records to the County for audit.

Pursuant to the auditor's June 9th email to the Medical Examiner's lawyer ([Appendix F](#)) the auditor writes ".....limitation of audit scope by the M/E will be fully disclosed on the written report."

During a period of about four months we made multiple attempts to request records and gain access to perform our audit procedures. For each of those attempts, the Medical Examiner resisted our requests by either providing only selective records or hindered us access to perform audit procedures. As a result of the Medical Examiner's lack of cooperation, we were unable to perform the following audit procedures:

1. Interview the Medical Examiner to gain an understanding of his office's mission, methods, processes, procedures and financial activities.²
2. Interview the Medical Examiner's staff regarding processes and reported/stated assertions.
3. Observe the Office's methods, processes, procedures for handling its financial operations.
4. Verify the existence of reported purchased items (tools, supplies, and equipment).
5. Reconcile the Medical Examiner's accounting records to the corresponding bank accounts to verify the accuracy of revenue and expense transactions as not all bank account statements were provided for our review.

Several records were eventually obtained under the state's Public Records Law through a formal written document request. As we are not sure we were provided all relevant documents, we are unable to provide reasonable assurance as to the reliability of the reported financial information.

Despite these scope limitations, our review and analysis of the limited records that were provided revealed significant issues that indicate the need for strengthening of internal controls to mitigate identified risk.

READERS OF THIS REPORT SHOULD CONSIDER THE POTENTIAL EFFECT OF THESE SCOPE LIMITATIONS ON THE FINDINGS AND CONCLUSIONS PRESENTED IN THIS REPORT.

² Dr. Beaver never granted an interview to internal audit staff. However, on one occasion, Dr. Beaver walked in on a discussion staff had with the bookkeeper about cremation approval fees and the Medical Examiner's collection process and he voluntarily provided staff clarification on these topics.

AUDIT CONCLUSIONS

Adequacy of Contract Terms and Conditions and BOCC Management Monitoring:

1. The contract agreement between the County and the Medical Examiner did not establish and allocate the Medical Examiner's operating funds in a manner that provides accountability for those funds. The Medical Examiner stated that the funds the BOCC paid to him and revenues generated from other sources cease to remain public funds once received by his office.
2. Several provisions and requirements in Monroe County's contract for Medical Examiner services warrant revisions or clarification.
3. BOCC management should enhance monitoring and oversight activities to include a more detailed review of the Medical Examiner's non-medical operations and financial activities.

Medical Examiner's Office Operations and Financial Activities:

4. The Medical Examiner commingled his personal funds with the office's operating funds.
5. Some items purchased with the Medical Examiner's Office operating funds do not appear to meet public purposes.
6. The Medical Examiner used operating funds to make lease payments for his personal residence.
7. The Medical Examiner spent \$12,597 of the Medical Examiner's Office operating funds for legal-related matters.
8. The Medical Examiner spent \$29,212 of BOCC funds to provide a down payment plus two monthly payments on the purchase and equipment of a vehicle which was titled in the Medical Examiner's personal name.
9. Supporting documentation such as receipts and invoices for some expenses totaling \$90,318 was not retained or available to substantiate related expenditures.
10. The Medical Examiner's Office made some expenditures that were at an unreasonably high price and/or that appear to be outside the scope of services necessary to carry out the functions of the Medical Examiner's Office.
11. Fees for cremation approvals in the amount of \$12,550 were not collected and deposited.
12. The Medical Examiner paid \$617 in late fees for untimely payments.

Medical Examiner's Office Non-Financial Issues:

13. The Medical Examiner's contract is silent on the topic of transportation of human remains.
14. Evidence that contractually required Workers' Compensation insurance coverage is being maintained was not provided by the Medical Examiner.
15. The Medical Examiner refused access to certain records based on his interpretation of his contract with Monroe County.
16. The Medical Examiner needs to strengthen internal controls to ensure proper segregation of duties and oversight when processing financial transactions.

Many of the specific issues reported in this audit were similar to those identified and reported by the audit conducted of the Office of the Medical Examiner in 1997 by the previous Monroe County Clerk.

Recommendations are made within this report to address the audit's conclusions.

We would like to thank all those who contributed to this report; with a special thanks to the Medical Examiner's bookkeeper, BOCC management and staff, and Clerk of Circuit Court & Comptroller staff for their cooperation and assistance during this audit.

BACKGROUND

Pursuant to the Medical Examiners Act, Section 406.11 of the Florida Statutes and similar to the practices of all 23 Medical Examiners within the 24 Medical Examiner districts in Florida, the Monroe County Medical Examiner (District 16) determines the cause of death when circumstances surrounding such death is, for instance, sudden, violent, unexpected, and/or suspicious. The Medical Examiner performs procedures such as examinations, investigations, and autopsies as deemed necessary to determine the cause of death. Other functions performed by the Medical Examiner include issuing cremation approvals when a dead body is to undergo destructive disposition by cremation, anatomical dissection, or burial at sea.

Medical Examiners are practicing physicians in pathology and are usually appointed to serve for a period of three years. The Florida Statutes empower the Governor with the responsibility to appoint (and terminate) Medical Examiners. Each of the Medical Examiner Districts in Florida is structured differently. In some districts, Medical Examiners are County or City employees (e.g., District 4-Duval County) while in some other districts the Medical Examiner is an independent contractor (e.g., District 6-Pinellas County). Notwithstanding the structure and method of the Medical Examiner's contract, Florida Statutes Section 406.08 stipulates that funds for operating the Medical Examiner's Office may be paid from the general funds or other funds under the control of the BOCC. According to the State of Florida Attorney General's Legal Opinion AGO 2003-57 ([Appendix B](#)), funds paid to the Medical Examiner, including those the Medical Examiner generates as revenue, are public funds. Thus, the County must satisfy itself that the Medical Examiner is using those funds paid by the County to do the County's business.

In Monroe County (District 16), the BOCC contracts with an independent contractor to perform the Medical Examiner function for an annual flat rate ([Appendix C](#)). The contract during the audit period for Medical Examiner services is with Dr. Thomas Beaver for a three year term with no option for an additional renewal. That contract was executed in June 2014 upon the resignation of the previous Medical Examiner. As required by the Florida Statutes, Dr. Thomas Beaver was subsequently appointed by the Governor for a three year term ending February 2017.

Table 1 shows the services the Medical Examiner provided to the County during the audited period.

TABLE 1				
SERVICES PERFORMED BY THE MEDICAL EXAMINER				
(From June 11, 2014 through June 30, 2015)				
Period	Total Death Cases Referred to the M/E	Total Death Cases Declined by the M/E <small>(Note 2)</small>	Total Death Cases Accepted <small>(Note 3)</small>	Total Cremation Approvals
June 2014 - June 2015 <small>(Note 1)</small>	240	29	211	491
Note 1: Activity did not commence until after the execution of contract agreement on June 11, 2014				
Note 2: Certain procedures are usually performed to determine whether to decline or accept cases				
Note 3: Procedures are usually performed to determine the cause of death				
Source: Information was obtained from the Medical Examiner's monthly summary sheet submitted to BOCC management.				

The cost for operating the Medical Examiner's Office is comprised primarily of personnel expenses (e.g., salaries and benefits) and operating expenses (e.g., supplies and equipment). The Medical Examiner's operating funds are appropriated by the BOCC pursuant to the Florida Statutes. In accordance with section 406.06(3), Florida Statute, Medical Examiners and their associates shall be entitled to compensation and such reasonable salary and fees as established by the BOCC.

During fiscal year 2015 (October 1, 2014 through September 30, 2015), the amount budgeted for and allocated to the Medical Examiner totaled \$631,370. The Medical Examiner received payments on a monthly basis in the amount of \$52,614.16. During the 13-month period upon which this audit focused (June 2014 through June 2015), payments to the Medical Examiner totaled \$662,401.

Based on the financial information received by the auditors, the Medical Examiner received an additional \$8,273 as revenues from fees assessed and collected from other sources during the audited period.

Table 2 describes the funds paid to the Medical Examiner during the 13-month period totaling \$670,674.

TABLE 2 FUNDS PAID TO AND RECEIVED BY THE MEDICAL EXAMINER (From June 11, 2014 through June 30, 2015)			
	Total Funds Paid to M/E	Total Amount Expensed Per M/E Bank Statement Record (Note 2)	Difference
Total Funds Received From BOCC (Note 1)	\$662,401		
Total Funds Received From Fees Assessed to the Public (Note 3)	\$8,273 ^{Note 4}		
TOTAL	\$670,674	\$639,228	\$31,446
<p>Note 1: Payment for periods covering June 11, 2014 through June 30, 2015. The Medical Examiner received partial payment for the month of June 2014. That payment was received in July 2014.</p> <p>Note 2: Expensed from periods July 2014 through June 2015.</p> <p>Note 3: Fees were collected for cremation approvals and records requested by the public. Monthly payments were also received from the University of Miami Tissue Bank for use of the Medical Examiner's facility.</p> <p>Note 4: The amount of \$8,273 was obtained from our review of deposits made to the Medical Examiner's bank account. However, the Medical Examiner only reported \$235.45 of the \$8,273 on the monthly summary report submitted to the BOCC.</p>			

Based on the information made available to the auditors, a total of \$218,051 (\$135,539 for the Medical Examiner and \$82,512 for staff) of the \$639,228 (or 34%) expensed was spent for salaries during the audit period. The remaining \$421,177 was expensed as operating costs and benefits.

The BOCC's Office of the County Administrator is responsible for the oversight and administration of the contract with the Medical Examiner. Monitoring and oversight functions generally include, but are not limited to:

1. Ensuring the Medical Examiner complies with the contract and applicable State/BOCC requirements;
2. Ensuring the Medical Examiner provides contracted services satisfactorily to the benefit of County citizens and at an agreed upon cost; and
3. Receiving, reviewing, and approving the Medical Examiner's reports and requests for payment.

AUDIT FINDINGS AND RECOMMENDATIONS

Our audit disclosed certain policies, procedures and practices of BOCC management and the Medical Examiner that could be improved. Our audit was neither designed nor intended to be a detailed study of every relevant procedure or transaction. Accordingly, the findings presented in this report may not be all-inclusive of areas where there are risks in the Medical Examiner's operations and financial activities.

ADEQUACY OF CONTRACT TERMS AND CONDITIONS AND BOCC MANAGEMENT MONITORING ACTIVITIES

FINDING #1 - The contract agreement between the County and Medical Examiner did not establish and allocate the Medical Examiner's operating funds in a manner that provides accountability for those funds. The Medical Examiner stated that the funds the BOCC paid to him and revenues generated from other sources cease to remain public funds once received by his office.

The State of Florida Attorney General's Advisory Legal Opinion (#AGO 2003-57 – see [Appendix B](#)) states:

“Clearly, the medical examiner may be receiving income from a number of sources: the county, other counties in the medical examiner district, the state, or another governmental body. These funds are public funds and the governmental entities paying these funds are responsible for making sure they are utilized for the purposes for which they were appropriated and paid. In the case of the county, the medical examiner submits his or her annual budget and the county appropriates and pays funds to meet the budget requests of the medical examiner. It is the responsibility of the county to ensure that funds are used to meet county purposes. Thus, the county must satisfy itself that the medical examiner is using those funds paid by the county to do the county's business.”

Pursuant to Section 3 of the Medical Examiner's contract, the County has the authority and responsibility, under Florida Statute 406.06(3), to establish reasonable salary, fees, and other costs as are necessary for the operation of the Medical Examiner's office. Contrary to that provision, our review showed the contract only established an annualized lump sum amount of \$631,370 for fiscal year 2015 (which covered the majority of our audited period). The Medical Examiner's contract and his budget did not specify the amount established and allocated by BOCC as compensation (i.e., salary and benefits) for the Medical Examiner, and the amount established and allocated as operating funds for the Medical Examiner's Office.

By not allocating funds in a manner that separates personnel, operating and capital costs, the BOCC limited its ability to properly and effectively evaluate accountability over the Medical Examiner's expenditures, specifically with regard to operating expenses.

During the audit process, the Medical Examiner's bookkeeper stated that the funds the Medical Examiner receives from the BOCC, including those he receives as revenues from other sources, are his personal and not public funds, and therefore can be spent as the Medical Examiner pleases. His attorney advised us that the Medical Examiner is an independent contractor and the County therefore has no legal right to control the method and manner in which the Medical Examiner performs his functions ([Appendix A](#)). The Medical Examiner's attorney also advised the auditors that should the County desire to make sure that county funds are utilized for purposes for which they were appropriated and paid, the BOCC management should address the method of doing so in its contract with the Medical Examiner. During the exit meeting conducted for this audit, the Medical Examiner stated that the funds the BOCC paid to him and revenues generated from other sources cease to remain public funds once received by his office.

BOCC management acknowledged that the language in the Medical Examiner contract should be revised to address the method of how the County can ensure that the County funds paid to the Medical Examiner are used to meet public purposes. However, the BOCC management does not dispute that the funds appropriated and paid by Monroe County to the Medical Examiner, as well as funds the Medical Examiner generates from other sources as revenues, are public funds and therefore should be accounted for and properly utilized.

The recommendations below plus recommendations elsewhere in this report advise BOCC management to ensure future contracts are executed, and annual budgets are appropriated, in a manner that separate the funds for Medical Examiner compensation from the Medical Examiner's Office operating funds.

A recommendation was also made for the BOCC management to strengthen its monitoring and oversight activities over the Medical Examiner's Office. The BOCC management has been receptive and is taking actions to address these concerns.

RECOMMENDATIONS:

1. We recommend BOCC management allocate the annual funds for the current Medical Examiner's remaining term in a manner that clearly identifies the Medical Examiner's compensation, other personnel, operating and capital costs.
2. We recommend subsequent contracts for the Medical Examiner's Office specifically stipulate the amount allocated for operating funds and the amount for the Medical Examiner's compensation (i.e., salary and benefits).
3. We recommend BOCC management make appropriate effort to revise the contract with the Medical Examiner.

COUNTY MANAGEMENT'S RESPONSE

The County has already taken actions to address the Recommendations noted above as to future contracts. The County will also ask the Medical Examiner to revise the current contract to incorporate the Recommendations noted above.

MEDICAL EXAMINER'S RESPONSE

Refer to the Medical Examiner's Response on [Page 56](#).

AUDITOR'S RESPONSE

By signing the contract with the County, the Medical Examiner agreed to be paid in arrears for services rendered.

With an exception for construction services, the prompt payment act provides for a maximum of 45 days to pay vendors. As evidenced by the table on the following page, the Medical Examiner was paid within 5.81 days on average after the invoice was accepted by the Clerk.

Footnote #7 of the auditee's response is inconsistent with the financial data provided to the Auditors. This was discussed at the exit conference and the auditee agreed that the dollar amount was not a fronting of payroll but was in fact revenues generated by the office.

Timing of Payments Made to the Medical Examiner

Invoice For Services	Date Invoice Received From ME	Date Invoice Approved for Payment By BOCC	Date Invoice Received By Clerk's Finance Dept	Check Date	# of Work Days To Issue Check	Date Check Picked up By ME Office	Date Check Cleared Bank	# of Work Days from Check Date To Date Clearing Bank
June 20-30, 2014	7/2/2014	7/9/2014	7/9/2014	7/9/2014	1	**	7/11/2014	3
July 1-31, 2014	7/30/2014	8/7/2014	8/8/2014	8/13/2014	5	8/14/2014	8/15/2014	3
Aug 1-31, 2014	9/4/2014	9/8/2014	9/9/2014	9/17/2014	8	9/19/2014	9/19/2014	3
Sept 1-30, 2014	9/30/2014	10/1/2014	10/1/2014	10/8/2014	6	**	10/10/2014	3
Oct 1-31, 2014	11/1/2014	11/3/2014	11/4/2014	11/12/2014	8	**	11/14/2014	3
Nov 1-30, 2014	21/1/14	12/2/2014	12/5/2014	12/17/2014	12	12/19/2014	12/19/2014	3
Dec 1-31, 2014	1/1/2015	1/12/2015	1/14/2015	1/14/2015	3	1/20/2015	1/20/2015	5
Jan 1-31, 2015	1/30/2015	1/30/2015	2/2/2015	2/4/2015	4	2/5/2015	2/6/2015	3
Feb 1-28-, 2015	3/5/2015	3/6/2015	3/8/2015	3/11/2015	4	**	3/12/2015	2
Mar 1-31, 2015	4/1/2015	4/2/2015	4/6/2015	4/8/2015	5	4/10/2015	4/10/2015	3
Apr 1-30, 2015	5/4/2015	5/6/2015	5/7/2015	5/13/2015	6	5/15/2015	5/15/2015	3
May 1-31, 2015	6/1/2015	6/2/2015	6/3/2015	6/10/2015	7	6/12/2015	6/12/2015	3
June 1-30, 2015	6/30/2015	6/30/2015	7/1/2015	7/8/2015	6	7/20/2015	7/21/2015	10
July 1-31, 2015	8/1/2015	8/11/2015	8/11/2015	8/12/2015	2	8/14/2015	8/17/2015	4
Aug 1-31, 2015	9/1/2015	9/3/2015	9/4/2015	9/11/2015	6	9/14/2015	9/25/2015	11
Sept 1-30, 2015	10/1/2015	10/2/2015	10/5/2015	10/15/2015	10	10/20/2015	10/20/2015	4
Average Number of Days To Issue Check to ME					5.81			

*The Medical Examiner has a standing request to pick up his checks directly from the Finance Department. The Finance Department keeps a log of when checks are picked up by vendors. The date of pick up is the date listed on the Finance Department's log.

**Finance Department staff did not log in date the check was picked up.

FINDING #2 – Several provisions and requirements in Monroe County’s contract for Medical Examiner services warrant revisions or clarification.

Our review of the existing Medical Examiner contract revealed several provisions that warrant inclusion, clarification, or enhancement.

RECOMMENDATIONS:

We recommend the following revisions to the contractual agreement executed between Monroe County and the Medical Examiner:

1. Clearly describe all services the Medical Examiner is to provide to the County and require the Medical Examiner to identify the staff, supplies, and equipment necessary to provide the contracted services.
2. Include annually an adopted detailed budget that clearly describes all costs itemized by type (e.g., Medical Examiner salary, employee salary and benefits, transportation of bodies, supplies/equipment and expressly define allowable and unallowable operating expenses).
3. Require that the monthly payment request submitted by the Medical Examiner provide details of all revenues collected and expenditures incurred with adequate supporting documentation such as receipts for paid bills and purchases.
4. Clearly list all of the various types and applicable rates of fees to be assessed to the public for services. All changes in rates or fees should require approval by the BOCC.
5. Require the Medical Examiner to submit to the County a certified annual financial statement that has been audited by an independent CPA within a specified period after the end of each fiscal year which will provide the BOCC management assurance as to the appropriateness and correctness of the Medical Examiner’s reported financial information.
6. Address and clarify the right-to-audit and access to all Medical Examiner records by the Clerk of Court and other authorized parties and provide definitions of key terms such as “records” and “audit”.
7. Address the purchase and disposition of any capital assets such as vehicles and other capital equipment purchased by the Medical Examiner upon termination of the contract agreement.

8. Address the disposition of any excess funds at the end of each budget year. For instance, the contract may stipulate how the excess funds should be accounted for, transferred to and used as part of the subsequent year appropriated funds, or returned to the County.
9. Require that the Medical Examiner develop and submit periodic non-medical performance measurement reports to the BOCC management. Performance measures can provide objective and quantitative information about the Medical Examiner's operation including expenditure activities, progress in meeting goals, and any improvements, if necessary. Additionally, well-defined and well-designed performance measures that are timely, relevant, and accurate will provide an accountability tool to communicate progress and will help the BOCC in making budget decisions.
10. Revise the current contract monthly report requirement (i.e., section 19, "Report") to also address the following:
 - a. Number of all investigations and narrative reports for non-autopsy Medical Examiner cases.
 - b. Court cases and medical/legal conferences, number and hours spent.
 - c. Number of cremation approvals, burial at sea, and anatomical dissections to include:
 1. The number and types for which fees were assessed.
 2. The number and types for which fees were not assessed.
 - d. Number of hours of scene investigations.
 - e. Revenue billed and collected for services provided to the public (e.g., cremation approvals, rents for use of facility, public records requests, etc.).
 - f. Any other activities not described above.

COUNTY MANAGEMENT'S RESPONSE

The County has already taken actions to address the Recommendations noted above as to future contracts. The County will also ask the Medical Examiner to revise the current contract to incorporate the Recommendations noted above.

MEDICAL EXAMINER'S RESPONSE

Refer to the Medical Examiner's Response on [Page 56](#).

AUDITOR'S RESPONSE

None.

FINDING #3 - BOCC management should enhance monitoring and oversight activities to include a more detailed review of the Medical Examiner's non-medical operations and financial activities.

To ensure that (a) the Medical Examiner provides services in accordance with the contract and applicable rules and regulations; and (b) that the funds the BOCC pays to the Medical Examiner and those the Medical Examiner receives as revenues are treated as public funds and accounted for and spent only for the purpose of providing Medical Examiner services to the County, the BOCC management should perform more detailed ongoing and periodic monitoring reviews.

Our review showed the BOCC management staff receives, reviews, and approves the Medical Examiner's monthly payment request. However, detailed review of those monthly submittals and periodic monitoring oversight of non-medical activities was not performed. In response to our inquiry, the BOCC management staff indicated efforts will be enhanced to ensure the Medical Examiner's operations and financial activities are properly monitored.

RECOMMENDATIONS:

1. We recommend BOCC management enhance monitoring efforts to obtain assurance that funds are appropriately and efficiently used and that services are properly and effectively provided. Specifically, we recommend that a designated BOCC management staff:
 - a. Perform detailed reviews of the Medical Examiner's monthly pay requests to ensure:
 - All expenses are allowable, accurate, reasonable, and properly supported; and
 - Amount expensed as salary/benefits are appropriate and accurate.
 - b. Perform periodic reviews to include:
 - Site visits to inspect and observe non-medical activities and processes to ensure compliance with contract terms and conditions; and
 - Routine detailed reviews/audits of selected reported operating and financial information.
 - c. Periodically communicate with the Medical Examiner and/or appropriate Medical Examiner staff to make inquiries and resolve concerns.

Other enhancements that should be considered include:

- Developing a system to track the information reported by the Medical Examiner regarding services provided, generated revenues, and expenditures; and
- Performing trend analysis of the reported services provided, revenues generated, and expenditures.

COUNTY MANAGEMENT'S RESPONSE

1. Subject to the privacy considerations in Ch. 406, F.S., the County concurs generally with the Recommendations and will work with the Medical Examiner to implement these Recommendations and incorporate their provisions in both the current and future contracts.

MEDICAL EXAMINER'S RESPONSE

Refer to the Medical Examiner's Response on [Page 56](#).

AUDITOR'S RESPONSE

None.

MEDICAL EXAMINER'S OFFICE OPERATIONS AND FINANCIAL ACTIVITIES

FINDING #4 -- The Medical Examiner commingled his personal funds with the office's operating funds.

As specified in Section 3(B) of the June 2014 contract between the BOCC and the Medical Examiner, "... the County shall pay the Medical Examiner, for the period beginning October 1, 2014 and ending September 30, 2015, the annual lump sum as adopted by the Board of County Commissioners. The 2015 anticipated budget for the medical examiner is of \$631,370.00, in equal monthly payments of \$52,614.16 to cover the costs for all services of the office . . ."

Section 4 of the contract between the BOCC and the Medical Examiner also states:

"Records of Medical Examiner pertaining to this Agreement shall be kept on generally recognized accounting principles [Emphasis Added], and shall be available to the County or to an authorized representative of County, FDLE and the Auditor General for audit." Both parties shall maintain such records as are necessary to account for state funds disbursed by the Medical Examiners Commission."

GAAP has four basic assumptions. One of the four assumptions is the definition of "**Business Entity**" which assumes that the business is separate from its owners or other businesses. In other words, it is assumed that the revenues and expenses of the business are kept separate and distinct from personal expenses.

We found that payments received by the Medical Examiner from the BOCC were appropriately deposited into a bank account established for the Medical Examiner's Office. However, the financial records showed several instances where it appeared that the Medical Examiner commingled his personal funds with the office's operating funds. For example, the Medical Examiner paid for certain items from his personal account and then considered those transactions as "Shareholder Loans" (i.e., Loans) to the Medical Examiner operating account. In other instances, the Medical Examiner transferred money from his personal account into the operating account and considered those transfers as loans to the operating account. As a reimbursement for those loans, the Medical Examiner procured several personal-related items and services from the Medical Examiner's operating account.

The Medical Examiner's failure to maintain his Office's accounting records as required by GAAP due to his commingling funds complicated the audit trail and made it difficult for us to perform independent reconciliation and verification of expense transactions. Furthermore, because the items purchased with commingled funds were not properly described and adequately

substantiated with supporting documentation, we could not determine the appropriateness and validity of several of the transactions.

[Appendix D](#) was provided and prepared by the Medical Examiner's bookkeeper. This document shows the flow of commingled transactions by the Medical Examiner.

RECOMMENDATIONS:

1. We recommend the BOCC management revise Section 3(B) of its contract for Medical Examiner services to require pre-audit of contractor expenditures on a reimbursable basis similar to other Monroe County contracts.
2. We recommend the BOCC management require the Medical Examiner to strictly adhere to Section 4 of the contract so his accounting records are in accordance with GAAP. The BOCC management may consider including a provision in any future contracts to expressly prohibit the comingling of funds.

COUNTY MANAGEMENT'S RESPONSE

The County concurs generally with Recommendations 1 and 2 with respect to Sections 3(B) and 4 of the contract and has already taken steps to incorporate the Recommendations in subsequent contracts. The County will also ask the Medical Examiner to amend the current contract in order to incorporate the Recommendations noted above.

MEDICAL EXAMINER'S RESPONSE

Refer to the Medical Examiner's Response on [Page 56](#).

AUDITOR'S RESPONSE

By signing the contract with the County, the Medical Examiner agreed to be paid in arrears for services rendered.

With an exception for construction services, the prompt payment act provides for a maximum of 45 days to pay vendors. As evidenced by the following table, the Medical Examiner was paid within 5.81 days on average after the invoice was accepted by the Clerk.

The issue of workload fluctuations would best be evaluated by the contractual parties. For the benefit of those parties the auditor has provided historical data in the table below. The FDLE data was provided by the District 16 Medical Examiner.

Timing of Payments Made to the Medical Examiner

Invoice For Services	Date Invoice Received From ME	Date Invoice Approved for Payment By BOCC	Date Invoice Received By Clerk's Finance Dept	Check Date	# of Work Days To Issue Check	Date Check Picked up By ME Office	Date Check Cleared Bank	# of Work Days from Check Date To Date Clearing Bank
June 20-30, 2014	7/2/2014	7/9/2014	7/9/2014	7/9/2014	1	**	7/11/2014	3
July 1-31, 2014	7/30/2014	8/7/2014	8/8/2014	8/13/2014	5	8/14/2014	8/15/2014	3
Aug 1-31, 2014	9/4/2014	9/8/2014	9/9/2014	9/17/2014	8	9/19/2014	9/19/2014	3
Sept 1-30, 2014	9/30/2014	10/1/2014	10/1/2014	10/8/2014	6	**	10/10/2014	3
Oct 1-31, 2014	11/1/2014	11/3/2014	11/4/2014	11/12/2014	8	**	11/14/2014	3
Nov 1-30, 2014	21/1/14	12/2/2014	12/5/2014	12/17/2014	12	12/19/2014	12/19/2014	3
Dec 1-31, 2014	1/1/2015	1/12/2015	1/14/2015	1/14/2015	3	1/20/2015	1/20/2015	5
Jan 1-31, 2015	1/30/2015	1/30/2015	2/2/2015	2/4/2015	4	2/5/2015	2/6/2015	3
Feb 1-28-, 2015	3/5/2015	3/6/2015	3/8/2015	3/11/2015	4	**	3/12/2015	2
Mar 1-31, 2015	4/1/2015	4/2/2015	4/6/2015	4/8/2015	5	4/10/2015	4/10/2015	3
Apr 1-30, 2015	5/4/2015	5/6/2015	5/7/2015	5/13/2015	6	5/15/2015	5/15/2015	3
May 1-31, 2015	6/1/2015	6/2/2015	6/3/2015	6/10/2015	7	6/12/2015	6/12/2015	3
June 1-30, 2015	6/30/2015	6/30/2015	7/1/2015	7/8/2015	6	7/20/2015	7/21/2015	10
July 1-31, 2015	8/1/2015	8/11/2015	8/11/2015	8/12/2015	2	8/14/2015	8/17/2015	4
Aug 1-31, 2015	9/1/2015	9/3/2015	9/4/2015	9/11/2015	6	9/14/2015	9/25/2015	11
Sept 1-30, 2015	10/1/2015	10/2/2015	10/5/2015	10/15/2015	10	10/20/2015	10/20/2015	4

Average Number of Days To Issue Check to ME 5.81

*The Medical Examiner has a standing request to pick up his checks directly from the Finance Department. The Finance Department keeps a log of when checks are picked up by vendors. The date of pick up is the date listed on the Finance Department's log.

**Finance Department staff did not log in date the check was picked up.

District 16 Medical Examiner Annual Workload Activity
Calendar Years 2012, 2013 and 2014

Calendar Year	Total District Deaths	Natural	Accident: Motor Vehicle	Accident Other Than Motor Vehicle	Suicide	Homicide	Undetermined	Pending	Total Violent Deaths	Fetal Deaths	Total Cremation Approvals (CA)	Total Cases Referred to ME	Total Cases Accepted (Including CA)	Cases Referred (Minus CA)	Total Autopsied	Total Bodies Inspected	Total Case Investigate Only
2014	549	97	10	38	17	0	6	0	71	0	447	647	615	168	138	24	6
2013	540	78	19	30	30	3	3	0	85	1	441	655	604	163	134	29	0
2012	531	91	16	32	24	3	6	0	81	0	418	627	590	172	135	36	1

¹Annual workload activity by District Medical Examiner obtained from Medical Examiners Commission's Annual Report for calendar years 2012, 2013, and 2014. Annual reports can be found at <https://www.fdle.state.fl.us/cms/MEC/Publications-and-Forms.aspx>.

FINDING #5 – Some items purchased with the Medical Examiner’s Office operating funds do not appear to meet public purposes.

The Florida Attorney General in AGO 2003-57 ([Appendix B](#)) states:

“Clearly, the medical examiner may be receiving income from a number of sources: the county, other counties in the medical examiner district, the state, or another governmental body. These funds are public funds and the governmental entities paying these funds are responsible for making sure they are utilized for the purposes for which they were appropriated and paid.”

Apart from the commingled transactions described in Finding #4, our analyses of the Medical Examiner financial records revealed several expense transactions that appeared not to serve the purpose of providing Medical Examiner services to Monroe County citizens. [Appendix E](#) outlines those expenses.

As [Appendix E](#) shows, the expenses that we reviewed did not appear to be for county purposes totaled \$5,898.43. Of that amount, expenses totaling \$2,165 were not substantiated with supporting documentation.

While we acknowledge that the existing contract agreement with the Medical Examiner does not specifically address allowable and unallowable operating costs, we believe the spending of public funds for items and/or services that does not serve a public purpose is not in accordance with the opinion of the Florida Attorney General.

RECOMMENDATIONS:

1. We recommend reducing future payments to the Medical Examiner’s office by this audit finding in the amount of \$5,898.43 according to Section 4 of the existing contract.
2. We recommend the contract for Medical Examiner services be revised to require pre-audit of contractor expenditures on a reimbursable basis similar to other Monroe County contracts.
3. We recommend the Medical Examiner enhance processes to comply with all the terms of the contract including Section 4 of the existing contract which requires the Medical Examiner to maintain accounting records in accordance with GRAP and to retain these accounting records for a minimum of five years subsequent to the termination of the contract with the County.
4. We recommend revising contract language to delineate allowable and unallowable use of the operating funds the Medical Examiner receives from the County and those monies received as revenues.

COUNTY MANAGEMENT'S RESPONSE

1. The County will take recommendation #1 under consideration and will decide on further action after reviewing the Medical Examiner's response to the draft audit report.
2. The County concurs generally with Recommendations #2 and 3 and has already taken steps to incorporate the Recommendations in subsequent contracts. The County will also ask the Medical Examiner to amend the current contract in order to incorporate the Recommendations noted above.

MEDICAL EXAMINER'S RESPONSE

Refer to the Medical Examiner's Response on [Page 56](#).

AUDITOR'S RESPONSE

The Auditor's analyzed both the payroll and financial records provided by the auditee. The position asserted by the Medical Examiner's response that certain expenses were considered as part of his compensation package, is inconsistent with his own financial documents.

The records provided to the Auditor, show that Dr. Beaver treats himself as an employee of his professional office. If other compensation is being earned by the Medical Examiner as an employee of the office, then IRS rules require employment taxes to be reported and paid to the IRS (both from the Employer and from Thomas Beaver, as an employee of the office).

According to the terms of the contract under section 3, "County has the authority and responsibility, under FS 406.06(3), to establish reasonable salary ..." If the entire compensation package is more than the base salary reported on the payroll records, then the Medical Examiner and County should outline the details of said additional compensation.

The example of fungibility of money used by the Medical Examiner fails to acknowledge that the classification of expenditures determines what tax rate and treatment would apply.

Finding #6 – The Medical Examiner used BOCC funding to lease his personal residence.

Pursuant to Florida Attorney General AGO 2003-57 ([Appendix B](#)), funds which the Medical Examiner receives from the County and other sources are public funds and the County is “responsible for making sure they are utilized for the purposes for which they were appropriated and paid.”

Our analysis of the Medical Examiner’s financial records revealed that \$25,965 was spent during the 13-month audited period to rent, furnish, and maintain an apartment in Marathon, Florida. We asked the Medical Examiner’s bookkeeper to explain the purpose of the apartment rental. She stated that the apartment was rented to house visiting doctors contracted to assist the Medical Examiner.

Since the Medical Examiner’s financial records showed payments for visiting doctors for only two months of the audited period, we conducted further research. Invoices paid by the Medical Examiner’s bookkeeper included reimbursements to visiting doctors along with payments for their lodging in Marathon which contradicts the bookkeeper’s statement regarding the purpose for the rented apartment.

The Medical Examiner’s bookkeeper provided us a copy of the apartment’s lease agreement which stated that it must be used for the use and occupation as a single family residence in Marathon, FL between a landlord and Thomas R. Beaver, M.D. A provision of the lease specifically states that the tenant, Dr. Beaver, “may not vacate the apartment and allow guests to occupy the apartment”, thereby prohibiting the use of the residence for the purpose stated by the bookkeeper of lodging visiting doctors.

In an interview with the landlord, the landlord stated that the tenant, Thomas Beaver, was using the leased premises as his personal residence and kept his personal belongings there. This was confirmed by a search of state records which shows that Thomas R. Beaver affirmed on his State of Florida driver’s license that the address of the leased premises was his personal residential address.

RECOMMENDATIONS:

1. We recommend reducing future payment to the Medical Examiner by \$25,965 pursuant to Section 4 of the existing contract.
2. We recommend that the Medical Examiner’s contract be revised to require pre-audit of contractor expenses on a reimbursement basis similar to other Monroe County contracts.

COUNTY MANAGEMENT'S RESPONSE

1. We will take recommendation #1 under consideration and will decide on further action after reviewing the Medical Examiner's response to the draft audit report.
2. The County concurs with Recommendation # 2 and has already taken steps to incorporate the Recommendation in subsequent contracts. The County will also ask the Medical Examiner to amend the current contract in order to incorporate the Recommendation noted above.

MEDICAL EXAMINER'S RESPONSE

Refer to the Medical Examiner's Response on [Page 56](#).

AUDITOR'S RESPONSE

According to the terms of the contract under section 3, "County has the authority and responsibility, under FS 406.06(3), to establish reasonable salary ..." If the entire compensation package is more than the base salary reported on the payroll records, then the Medical Examiner and County should outline the details of said additional compensation

FINDING #7 - The Medical Examiner spent \$12,597 of the Medical Examiner's Office operating funds for legal-related matters.

Our analysis of the Medical Examiner's records found five separate payments for legal-related matters. Two payments, totaling \$3,855, were made to the Law Offices of Jennifer O'Brien. Our research determined that Jennifer O'Brien is a California-based attorney not licensed to practice law in Florida. Due to lack of supporting documentation, we were unable to determine the purpose of these payments.

Two check payments totaling \$6,000 were made to Rosenthal Law Group. The supporting documentation for these payments showed the Rosenthal Law Group was retained for the purpose of this audit. The Medical Examiner contract did not specifically address whether it is allowable for the Medical Examiner to use funds received from the BOCC or his other revenue sources to pay for such legal services that may arise due to a conflict or dispute between the Medical Examiner and the County.

In addition, we identified a payment in the amount of \$2,742 to SOS-K Street with no supporting documentation. That expense was only described on the Medical Examiner's general ledger as payment for "legal advice."

RECOMMENDATIONS:

1. We recommend the contract for Medical Examiner Services be revised to require pre-audit of contractor expenditures on a reimbursable basis similar to other Monroe County contracts.
2. We recommend revising contract language to delineate allowable and unallowable use of the operating funds that the Medical Examiner receives from the County and those monies received as revenues.
3. We recommend reducing future payments to the Medical Examiner's office by this audit exception in the amount of \$12,597 according to Section 4 of the contract.

COUNTY MANAGEMENT'S RESPONSE

1. The County concurs generally with Recommendations # 1 and 2 and has already taken steps to incorporate the Recommendations in subsequent contracts. The County will also ask the Medical Examiner to amend the current contract in order to incorporate the Recommendations noted above.
2. The County will take recommendation #3 under consideration and will decide on further action after reviewing the Medical Examiner's response to the draft audit report.

MEDICAL EXAMINER'S RESPONSE

Refer to the Medical Examiner's Response on [Page 56](#).

AUDITOR'S RESPONSE

Auditors were unable to determine the valid public purpose for the payments made to the out of state firms not licensed to practice law in Florida due to the lack of supporting documentation.

FINDING #8 - The Medical Examiner spent \$29,212 of BOCC funds to provide a down payment plus two monthly payments on the purchase and equipment of a vehicle which was titled in the Medical Examiner's personal name.

Section 5A of the contract between the Medical Examiner and Monroe County states:

“County shall provide such equipment and supplies as are required for the day-to-day operation of the Medical Examiner's Office pursuant to County policy and guidelines and within the budget provided for the Medical Examiner office.”

Section 5B of the contract further states:

“Medical Examiner is responsible to County for the safekeeping and proper use of the equipment entrusted to Medical Examiner's care. All equipment shall be relinquished to County upon termination of this agreement.”

Our analysis of the Medical Examiner's financial records revealed that the Medical Examiner used funds from the office account to procure and equip a 2014 Dodge Ram Truck titled in the personal name of the Medical Examiner (Thomas R. Beaver):

- \$24,000.00 - initial down payment on the vehicle.
- \$699.72 - two months payment for vehicle.
- \$4,396.59 - purchase of three separate truck caps or truck covers.

We found no provision in the contract with the Medical Examiner that permits the purchase of capital assets with BOCC funds. Based on our interpretation of the contract terms, equipment purchased with County funds shall be relinquished to the County upon termination of the contract. However, the Medical Examiner's bookkeeper stated to auditors that the vehicle belongs to the Medical Examiner and will not be relinquished to the County upon termination of the contract.

In response to our inquiry as to the need to purchase three separate truck covers, the Medical Examiner's bookkeeper stated that the Medical Examiner intended to return two of the purchased Truck Covers for a refund but had not yet done so as of the time of our inquiry.

RECOMMENDATIONS:

1. We recommend the BOCC management determine the rightful ownership of the purchased vehicle. If the vehicle is determined to be the property of the County, the vehicle title should be placed in the name of the County and costs incurred by the Medical Examiner (Thomas Beaver) be reimbursed to him. However, if it is determined to be property of Thomas Beaver, then the County should be reimbursed for the full amount expensed for the vehicle from the operating funds paid by the County.
2. We recommend a detailed list of capital equipment the Medical Examiner needs be submitted with his annual budget. Such appropriations should only be used for the specific purchase of requested capital assets unless otherwise modified by the BOCC.
3. We recommend revising contract language to specifically address capital assets and the ownership of capital assets at the termination of the contract.
4. We recommend that future payments to the Medical Examiner be reduced by \$4,396.59 (the amount for three truck covers) pursuant to Section 4 of the contract.

COUNTY MANAGEMENT'S RESPONSE

1. The County concurs with Recommendations #1 - 3 and will take steps to implement these Recommendations.
2. The County will take recommendation #4 under consideration and will decide on further action after reviewing the Medical Examiner's response to the draft audit report.

MEDICAL EXAMINER'S RESPONSE

Refer to the Medical Examiner's Response on [Page 56](#).

AUDITOR'S RESPONSE

The contract is silent regarding capital assets and the rightful ownership. The Auditor was unable to determine the valid public purpose for purchasing three separate truck covers costing the taxpayers \$4,396.59.

FINDING #9 - Supporting documentation such as receipts and invoices for some expenses totaling \$90,318 was not retained or available to substantiate related expenditures.

Section 4 of the contract between the BOCC and the Medical Examiner states:

“Records of Medical Examiner pertaining to this Agreement shall be kept on generally recognized accounting principles, and shall be available to the County or to an authorized representative of County, FDLE and the Auditor General for audit. Both parties shall maintain such records as are necessary to account for state funds disbursed by the Medical Examiners Commission. All records related to this Agreement shall be kept for a minimum of five years subsequent to the termination of this Agreement [Emphasis Added].”

Proper internal control and sound business practices require the design and use of adequate documents and records to help ensure the proper recording of and accountability for transactions and events. Documentation of transactions and other significant events consists of various records such as employee time sheets, vendor invoices/agreements, payment receipts, and billing records or paid bills. Documentation should be available and sufficient to demonstrate the applicable transactions were appropriate, valid, accurately classified and recorded, and in accordance with sound business practices.

Contrary to proper internal controls and requirements in the Medical Examiner’s contract, we found expense transactions totaling \$90,318 that were not supported by receipts or other appropriate documentation. These expense transactions are separate from those we previously reported in this audit as not supported by receipts. Without proper supporting documentation, we could not determine (1) whether reported financial information were in accordance with GAAP; (2) the necessity and reasonableness of the reported expenditures; and/or (3) whether those reported expenditures were appropriate, valid, correct, properly classified and reported.

[Appendix G](#) located at the end of this report outlines those expense transactions.

RECOMMENDATIONS:

1. We recommend the Medical Examiner implement procedures that ensure expenses are adequately and properly supported with documentation and the documentation is retained for five years in accordance with Section 4 of the contract.
2. The County’s contract with the Medical Examiner should be revised to require pre-audit of contractor expenses on a reimbursement basis similar to other Monroe County contracts.

COUNTY MANAGEMENT'S RESPONSE

1. The County concurs with the Recommendations and will work with the Medical Examiner to incorporate the language into current and future contracts.

MEDICAL EXAMINER'S RESPONSE

Refer to the Medical Examiner's Response on [Page 56](#).

AUDITOR'S RESPONSE

Not all records requested by the Auditors (via an official public records request) were provided to support the \$90,318 of expenditures outlined in this finding. If detailed records of every expense questioned exists in an electronic or in any other format to support those expenditures, we formally request that those detailed records be provided at this time.

FINDING #10 - The Medical Examiner's Office made some expenditures that were at an unreasonably high price and/or that appear to be outside the scope of services necessary to carry out the functions of the Medical Examiner's Office.

Our review of the available financial records discovered several unexplained expense transactions that the Medical Examiner charged against his operating funds. Because we were not able to obtain insight from the Medical Examiner about his operations, we were not in a position to conclude the reasonableness of these expenditures.

Through its issuance of OMB Circular A-87, the Federal Government's Office of Management and Budget (OMB) provides guidance to state and local governments on the reasonableness of costs that are allowed to be charged against federal grants. Many state and local governments use the standards set forth in OMB Circular A-87 as the basis for determining the allowability and reasonableness of costs charged against state and local programs. OMB A-87 defines reasonable costs as:

"A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost . . . In determining reasonableness of a given cost, consideration shall be given to (a) whether the cost is of a type generally recognized as ordinary and necessary for the operation of the governmental; (b) restraints or requirements imposed by such factors as sound business practices, arms-length bargaining; federal, state and other laws and regulations (c) market prices for comparable goods and services and (d) whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the governmental units, its employees, and the public at large."

Although the Medical Examiner is not subject to the provisions of OMB Circular A-87, by using the standards set forth in OMB Circular A-87, our analysis of the Medical Examiner's financial records revealed several expense transactions that appeared to be a questionable use of public funds.

Specifically, as shown in **Table 4**, we noted expenses for travel, food supplies, and meals, as well as entertainment that totaled \$31,044. Of that amount, only \$120 was supported with appropriate supporting documentation. The amount expensed for medical co-pays, medications, modern therapy drugs and fitness supplies/equipment was \$24,913. Of that amount, only \$1,214 was supported with appropriate supporting documentation.

Appendix G details the expense transactions that were not supported by appropriate documentation and that appeared to be a questionable use of public funds.

TABLE 4
QUESTIONABLE EXPENSES BY THE MEDICAL EXAMINER
(June 2014 through June 2015)

Item Description (See Note 1)	Amount Expensed from the Medical Examiner Operating Account
Travel, Food, Meals, Gas, and Entertainment	\$31,044
Medical Co-pays and Fitness for the Medical Examiner and his staff	\$24,914
Overall Total	\$55,958
	Of the \$55,958, expenses in the amount of \$54,624 were not substantiated with supporting documentation. Therefore, we could not determine whether those reported expenditures were appropriate, valid, properly classified and reported.
Note 1 - Includes expenses related to travel, food supplies, lunch/dinner meals, etc. See Appendix H for detail.	

While some of the expenses could pertain to the Medical Examiner's operating costs, such as travel cost for Medical Examiner related trainings, the amounts spent appear to be unusually large and do not appear to represent the best use of public funds. Accordingly, these types of expenses may be construed to be unreasonable especially when not supported by sufficient documentation (see [Appendix G](#)).

RECOMMENDATIONS:

1. We recommend the contract for medical examiner services should be revised to require pre-audit of contractor expenditures on a reimbursement basis similar to other BOCC contracts.

2. We recommend the Medical Examiner enhance processes to comply with all contract terms including following generally accepted accounting principles regarding adequate documentation and retaining documents for a minimum of five years.

COUNTY MANAGEMENT'S RESPONSE

1. The County concurs with Recommendation #1 and will work with the Medical Examiner to incorporate the recommended language into current and future contracts.

2. The County does not respond to Recommendation #2, as it is solely addressed to the Medical Examiner.

MEDICAL EXAMINER'S RESPONSE

Refer to the Medical Examiner's Response on [Page 56](#).

AUDITOR'S RESPONSE

None.

FINDING #11 - Fees for cremation approvals in the amount of \$12,550 were not collected and deposited.

Section 3(d) of the existing contract requires the Medical Examiner to:

“. . . develop a schedule of reasonable and customary fees which shall be charged to third parties for specific services. Revenues received from the collection of such fees shall be retained and accounted for by the Medical Examiner and used for operating expenses, thus reducing the overall level of County funding required for the Medical Examiner activities in subsequent year, as negotiated.”

Contrary to the contract provision and based on our interviews with the Medical Examiner’s bookkeeper and BOCC management, we noted the Medical Examiner did not develop and implement a schedule of fees to be charged to third parties. In response to our inquiry, the Medical Examiner’s bookkeeper stated that the current Medical Examiner inherited the fees/rates previously charged by his predecessor. Our review of county records confirmed those fees/rates were recommended by the Medical Examiner’s predecessor and established by the BOCC through a resolution ([Appendix I](#)).

During our review of the Medical Examiner’s financial records, we identified the following fees the Medical Examiner assessed and collected during our review period:

- Cremation approval - \$50 for each requested cremation approval excluding the cremation approval requests relating to the Medical Examiner’s death cases and those relating to Social Services death cases. Records showed a total of only \$3,000 for 60 cremation approvals were deposited. The \$50 fee is in accordance with the rate established by BOCC resolution ([Appendix I](#)).
- Records requests – due to inadequate record keeping, we were unable to determine the per unit rates of the amounts deposited for records requests. Record showed a total of \$273 was collected and deposited for public record requests.

The Medical Examiner also received the sum of \$5,000 (\$500 due monthly for a period of 10 months) from the University of Miami Tissue Bank for use of the Medical Examiner’s facility.

Overall, the amount reported as collected and deposited in revenues on the Medical Examiner’s bank statement record totaled \$8,273.

With regard to cremation approval fees, we compared the amount deposited per the bank statement to the total assessable cremation approvals during the period under review. We found \$3,000 was deposited for 60 cremation approvals (as indicated above). However, a total of \$15,550 for 311 cremation approvals should have been collected and deposited during the time period under review. Fees for the remaining 251 cremation approvals totaling \$12,550 were not deposited to the Medical Examiner's bank accounts.

Due to improper recording keeping, we could not verify how these revenues were recorded or handled. In response to our inquiry on this matter, the Medical Examiner's bookkeeper indicated there were instances where requesters were not billed for cremation approvals. In other instances, the billed requesters did not make the applicable payments.

RECOMMENDATIONS:

1. We recommend the Medical Examiner develop processes to comply with the terms of the contract and to ensure all fees are assessed, collected, deposited, recorded and accounted in accordance with GAAP.
2. We recommend BOCC management require the Medical Examiner include in his annual budget request projected revenues from other sources that would reduce the overall budget requests.
3. We recommend BOCC management work to make changes to the Medical Examiner's contract language in order to enhance the monthly activity reports, required under Section 19 of the existing contract. BOCC management should consider adding financial data to the monthly report that provides informative statistics to aid in the budgeting process. BOCC management should review the activity reports monthly, document their review and inquire if the report is incomplete or if there are any significant fluctuations in services.

COUNTY MANAGEMENT'S RESPONSE

1. Section 3(D) of the current contract states that revenue collected by the Medical Examiner from third parties for fee-based services shall be accounted for by the Medical Examiner and used for operating expenses, thus reducing the overall level of County funding required for Medical Examiner activities in subsequent years. The County will ask the Medical Examiner to share the processes he develops to account for fees collected from third parties, and will work with the Medical Examiner to language regarding this recommendation in current and future contracts.
2. The County concurs with Recommendation #2 and will work to implement the change.
3. The County concurs with Recommendation #3 and will work with the Medical Examiner to incorporate the language into current and future contracts.

MEDICAL EXAMINER'S RESPONSE

Refer to the Medical Examiner's Response on [Page 56](#).

AUDITOR'S RESPONSE

Monroe County Resolution #001-2011 requires a cremation fee of \$50 be charged. Unlike Monroe County Resolution #135-2011 relating to storage fees, no discretion to waive the specified cremation fee is authorized.

A summary of the signed activity reports provided by the Medical Examiner each month to the County is set out in the table on the next page.

Thomas R. Beaver, M.D., the County's Medical Examiner responded that he "...*decided not to charge for the service.*" By not charging the cremation fee, the Medical Examiner is not complying with the Resolution. This may be costing the taxpayers more for the contractual obligation than if the contract terms were complied with which allows the additional revenues to reduce future funding requests.

**Analysis of Medical Examiner's Documentation
District 16 Monthly Activity Report Supplied with Monthly Invoices**

Activity	Month #1	Month #2	Month #3	Month #4	Month #5	Month #6	Month #7	Month #8	Month #9	Month #10	Month #11	Month #12	Month #13	TOTALS
	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	
Total # of All Cases Reported	19	24	11	20	10	12	22	29	20	19	15	21	18	240
Total # of Cases Accepted	15	20	9	18	9	11	20	25	17	17	14	20	16	211
Total # of Cases Autopsied	8	16	8	13		10	13	19	13	13	12	20	15	160
Total # of Cases Inspected (External Exam Only)	6	3	-	4		-	2	4	5	3	2	-	1	30
Total # of cases completed by Records Review	1	1	1	1		1	5	2	-	-	-	-	-	12
Total # of Cremation Approvals	34	50	27	34	32	34	38	51	51	31	29	40	40	491
Court Activities	-	-	-	-		-	-	-	-	-	-	5	-	5
Education Activities (in hours)	-	6.00	2.50	5.50		15.50	-	-	6.00	-	10.00	25.50	3.00	74.00
Scene Visits	-	-	-	-		-	-	-	-	5.00	-	-	12.00	17.00
Miscellaneous Revenues (in dollars)	\$7.05	\$97.15	-	\$11.25		-	\$40.00	-	\$80.00	-	-	-	-	\$235.45

FINDING #12 - The Medical Examiner paid \$617 in late fees for untimely payments

The Medical Examiner's financial records show payments for late fees for untimely payment of bills totaling \$617. Payment of late fees result in an unnecessary increase to operating costs and does not represent the best use of public funds. The Medical Examiner's bookkeeper assured us that a process was being implemented to ensure more timely payment of bills and vendor invoices.

RECOMMENDATIONS:

1. We recommend reducing future payment to the Medical Examiner by \$617 pursuant to section 4 of the existing contract.
2. We recommend the Medical Examiner take appropriate actions to ensure bills or vendor invoices are timely paid to avoid payment of late fees.
3. We recommend the contract for Medical Examiner Services be revised to require pre-audit of contractor expenses on a reimbursement basis similar to other Monroe County contracts.

COUNTY MANAGEMENT'S RESPONSE

1. The County will take recommendation # 1 under consideration and decide on further action after reviewing the Medical Examiner's response to the draft audit report.
2. The County does not respond to Recommendation #2, as it is solely addressed to the Medical Examiner.
3. The County concurs with Recommendation #3 and will work with the Medical Examiner to incorporate the language into current and future contracts.

MEDICAL EXAMINER'S RESPONSE

Refer to the Medical Examiner's Response on [Page 56](#).

AUDITOR'S RESPONSE

None.

MEDICAL EXAMINER'S OFFICE NON-FINANCIAL ISSUES

FINDING #13 - The Medical Examiner's contract is silent on the topic of transportation of human remains.

The County requested that we examine the manner in which the Medical Examiner transported human remains. This issue was not addressed in his contract with the County.

After interviewing witnesses, reviewing applicable legal requirements, and consulting with the Medical Examiners Commission, we determined that the Medical Examiner's method of transport did not violate any laws or rules.

RECOMMENDATIONS:

1. We recommend the Medical Examiner's contract be revised to specifically address the transportation of human remains.

COUNTY MANAGEMENT'S RESPONSE

1. To the extent of the authority granted to the County by Sections 406.06 and 406.08, F.S. and regulations promulgated by the State of Florida Medical Examiner Commission, the County will work with the Medical Examiner to incorporate provisions addressing this topic in current and future contracts.

MEDICAL EXAMINER'S RESPONSE

Refer to the Medical Examiner's Response on [Page 56](#).

AUDITOR'S RESPONSE

On March 20, 2015, the County Administrator notified the Clerk of allegations regarding the possible misuse of public funds by the Monroe County Medical Examiner's office. The specific allegations included the expenditure of public funds to purchase jewelry, cruises and a vehicle for a girlfriend. Other financial issues disclosed in the initial conversation included, duplicate payments for the same equipment, late payment of bills and untimely payroll. Non-financial concerns raised included transporting human remains without a license as well as the display of guns in the public building by the Medical Examiner, untimely releasing of bodies from the M/E's office, routine reporting to appropriate authorities were not being submitted timely nor were cases being closed.

Allegations of fraud, waste and abuse are taken very seriously by the Clerk and an immediate investigation would be conducted. The Clerk advised the County Administrator some of the concerns would need addressed by other public officials such as the guns, untimely releasing of bodies, late reporting and closed cases as they were outside the authority of the Clerk.

FINDING #14 - Evidence that contractually required Workers' Compensation insurance coverage is being maintained was not provided by the Medical Examiner.

Section 15 of the Medical Examiner contract agreement requires that the Medical Examiner obtain and retain proper and adequate liability insurance coverage throughout the agreement term in the event of personal injury or property damage. The contract agreement also requires the Medical Examiner maintain Workers' Compensation insurance coverage to cover employees in the event of job-related employee injuries. The Workers' Compensation insurance helps protect the BOCC from legal actions resulting from injuries occurring at the Medical Examiner's facility.

The contract agreement contained terms requiring the Medical Examiner to provide the BOCC with appropriate proof of insurance coverage. That proof is typically a certificate of insurance prepared by the applicable insurance company/agent underwriting the coverage. Because most insurance policies are for a one-year period, updated certificates of insurance should therefore be obtained annually.

Contrary to that practice, we noted the certificate of Workers' Compensation coverage previously provided by the Medical Examiner expired on 7/20/2015. Copy of the updated certificate of coverage or other acceptable evidence was not provided to demonstrate the Medical Examiner is currently insured for Workers' Compensation insurance coverage as required by the contract agreement. In response to our inquiry, the BOCC management staff indicated efforts were made to obtain the certificate of Workers' Compensation insurance coverage but that the Medical Examiner had yet to provide the certificate of coverage as of the date of the staff response to our inquiry on October 9, 2015.

RECOMMENDATIONS:

1. We recommend that BOCC staff monitor and obtain from the Medical Examiner the most current certificate of Workers' Compensation insurance coverage documentation required by the contract to ensure the County is adequately protected from the risk of loss.

COUNTY MANAGEMENT'S RESPONSE

1. The County will request a copy of evidence of workers' compensation coverage from the Medical Examiner, pursuant to Section 15 of the existing contract.

MEDICAL EXAMINER'S RESPONSE

Refer to the Medical Examiner's Response on [Page 56](#).

AUDITOR'S RESPONSE

None.

FINDING #15 – The Medical Examiner refused access to certain records based on his interpretation of his contract with Monroe County.

As justification for his refusal to provide requested records, the Medical Examiner asserted, through his attorney, that his policies and procedures were not subject to our audit since his contract agreement with the BOCC did not specifically require the establishment of policies and procedures (see [Appendix A](#)).

According to the Practice Guidelines for Florida Medical Examiners, current written procedures should be established and be accessible to staff. Documenting operating procedures and policies serves to ensure covered activities are properly and consistently performed. Such procedures are also beneficial in the event of significant and/or unexpected turnover of key staff. Based on the lack of response we received from the Medical Examiner, we are unable to determine whether or not the Medical Examiner currently has documented policies and procedures for administration of operations and activities.

RECOMMENDATIONS:

1. We recommend BOCC management work to make changes to the Medical Examiner's contract language to ensure that the Medical Examiner develop and implement internal policies and procedures for proper, complete, and efficient administration of non-medical operations and financial activities. Such financial and non-medical policies and procedures should be accessible to the Medical Examiner staff and be shared with BOCC management.

COUNTY MANAGEMENT'S RESPONSE

1. To the extent of the authority granted to the County by Sections 406.06 and 406.08, F.S. and regulations promulgated by the State of Florida Medical Examiner Commission, the County will work with the Medical Examiner to incorporate provisions addressing this topic in current and future contracts.

MEDICAL EXAMINER'S RESPONSE

Refer to the Medical Examiner's Response on [Page 56](#).

AUDITOR'S RESPONSE

None.

FINDING #16 – The Medical Examiner needs to strengthen internal controls to ensure proper segregation of duties and oversight when processing financial transactions.

Proper internal controls provide that key duties and responsibilities in authorizing, processing, recording, and reviewing transactions and events be segregated among individuals to reduce risk of errors or inappropriate actions. In the absence of compensating controls (e.g., documented review by an independent party), no one individual should control all key aspects of a transaction or event. Rather, duties and responsibilities should be assigned systematically to a number of individuals to ensure that effective checks and balances exist.

Based on our interviews with the Medical Examiner's bookkeeper, we confirmed that she had access to all of the Medical Examiner's financial records and was responsible for processing, recording, and reconciling both disbursements and revenue transactions. Other duties performed by the bookkeeper included ordering and tracking of supplies and equipment and billing and collections of assessable fees. The bookkeeper also has a debit card and is a signer on the Medical Examiner's operating bank account.

Despite these extensive duties and responsibilities, our review of the Medical Examiner's records showed she was not an employee of the Medical Examiner's Office. Although the bookkeeper indicated she is an independent service provider for the Medical Examiner, she also indicated there is no documented contract agreement between her and the Medical Examiner. We found no evidence of payment to the bookkeeper during the 13-audited period. In response to our inquiry as to the lack payment to her, the Medical Examiner's bookkeeper indicated she delayed in billing the Medical Examiner.

As a result of the duties and functions given to the bookkeeper by the Medical Examiner, the bookkeeper may be in a position to make errors, make unauthorized purchases and/or divert received revenues, without detection. In response to our inquiry on this matter, the Medical Examiner's bookkeeper indicated she occasionally shares files of her work with the Medical Examiner for his review. However, we found no documented evidence of the Medical Examiner's review as a mitigating control.

In addition, the Medical Examiner's bookkeeper stated, in response to our inquiry, that all or most of the financial information on the general ledger report provided to us for review was posted into the accounting system during the months of May and June 2015. Our review showed the transactions were posted shortly after the date we formally notified the Medical Examiner on April 28, 2015, of our intent to commence audit of the Medical Examiner's operation and financial activities. According to the bookkeeper, the transactions were posted after the year's tax season. Notwithstanding the bookkeeper's explanation, such late posting of transactions to accounting records preclude reasonable assurance as to the reliability of the reported financial information.

RECOMMENDATIONS:

1. We recommend the contract for Medical Examiner Services be revised to require pre-audit of contractor expenditures on a reimbursable basis similar to other Monroe County contracts.
2. We recommend the Medical Examiner establish reasonable and efficient internal controls designed to mitigate errors and inappropriate actions to reduce the risk of loss of public funds.

COUNTY MANAGEMENT'S RESPONSE

1. With respect to Recommendation #1, we concur with the recommendation and will work with the Medical Examiner to incorporate the language in current and future contracts.
2. The County does not respond to Recommendation #2, as it is solely addressed to the Medical Examiner

MEDICAL EXAMINER'S RESPONSE

Refer to the Medical Examiner's Response on [Page 56](#).

AUDITOR'S RESPONSE

None.

County Administrator's Response

MANAGEMENT RESPONSES

**Response From
County Administrator**

County of Monroe
The Florida Keys



BOARD OF COUNTY COMMISSIONERS

Mayor Heather Carruthers, District 3
Mayor Pro Tem George Neugent, District 2
Danny L. Kollage, District 1
David Rice, District 4
Sylvia J. Murphy, District 5

April 22, 2016

Mr. Reuben Iyamu, MBA, CFE
Internal Audit Director
Office of the Clerk of the Circuit Court & Comptroller
500 Whitehead St., Suite 101
Key West, FL 33040

Re: Audit of the Medical Examiner's Office

Dear Mr. Iyamu,

Thank you for conducting the audit requested by this office on April 24, 2015. Monroe County has reviewed the preliminary draft of Audit Report #16-03 provided by your office to us on April 14, 2016. It is our understanding that Dr. Beaver is obligated to respond separately to the draft audit report, and that he has done so or will do so. This letter constitutes the response of the County Administrator to the preliminary draft.

The County Attorney's Office advises that the terms and conditions in the current agreement between Monroe County and the Medical Examiner are extremely similar to the vast majority, if not all, of agreements between Florida counties and their medical examiners. Nevertheless, we are committed to working with the Medical Examiner to revise the current agreement to incorporate the Recommendations in the draft report, and also to incorporate the Recommendations in the terms and conditions of future agreements with the Medical Examiner. By doing so, Monroe County hopes to be a model in the State of Florida, for clear contracts with medical examiners. The changes will be consistent with the trend of modifications that the County has incorporated in its contracts over the past several years, including contracts with not-for-profit organizations such as Stand Up For Animals and Safe Harbor Animal Rescue of the Keys.

The following responses are numbered to correspond to the audit findings and associated Recommendations in the draft report.

ADEQUACY OF CONTRACT TERMS AND BOCC MANAGEMENT MONITORING:

Finding #1: The contract agreement between the County and Medical Examiner did not establish and allocate the Medical Examiner's operating funds in a manner that provides accountability for those funds. The Medical Examiner stated that the funds the BOCC paid to him and revenues generated from other sources cease to remain public funds once received by his office.

Recommendations:

1. We recommend BOCC management allocate the annual funds for the current Medical Examiner's remaining term in a manner that clearly identifies the Medical Examiner's compensation, other personnel, operating and capital costs.
2. We recommend subsequent contracts for the Medical Examiner's Office specifically stipulate the amount allocated for operating funds and the amount for the Medical Examiner's compensation (i.e., salary and benefits).
3. We recommend BOCC management make appropriate effort to revise the contract

with the Medical Examiner.

County Administrator's Response:

The County has already taken actions to address the Recommendations noted above as to future contracts. The County will also ask the Medical Examiner to revise the current contract to incorporate the Recommendations noted above.

Finding #2: Several provisions and requirements in Monroe County's contract for Medical Examiner services warrant revisions or clarification.

Recommendations:

1. Clearly describe all services the Medical Examiner is to provide to the County and require the Medical Examiner to identify the staff, supplies, and equipment necessary to provide the contracted services.
2. Include annually an adopted detailed budget that clearly describes all costs itemized by type (e.g., Medical Examiner salary, employee salary and benefits, transportation of bodies, supplies/equipment and expressly define allowable and unallowable operating expenses).
3. Require that the monthly payment request submitted by the Medical Examiner provide details of all revenues collected and expenditures incurred with adequate supporting documentation such as receipts for paid bills and purchases.
4. Clearly list all of the various types and applicable rates of fees to be assessed to the public for services. All changes in rates or fees should require approval by the BOCC.
5. Require the Medical Examiner to submit to the County a certified annual financial statement that has been audited by an independent CPA within a specified period after the end of each fiscal year, which will provide the BOCC management assurance as to the appropriateness and correctness of the Medical Examiner's reported financial information.
6. Address and clarify the right-to-audit and access to all Medical Examiner records by the Clerk of Court and other authorized parties and provide definitions of key terms such as "records" and "audit".
7. Address the purchase and disposition of any capital assets such as vehicles and other capital equipment purchased by the Medical Examiner upon termination of the contract agreement.
8. Address the disposition of any excess funds at the end of each budget year. For instance, the contract may stipulate how the excess funds should be accounted for, transferred to and used as part of the subsequent year appropriated funds, or returned to the County.
9. Require that the Medical Examiner develop and submit periodic non-medical performance measure reports to the BOCC management. Performance measures can provide objective and quantitative information about the Medical Examiner's operation including expenditure activities, progress in meeting goals, and any improvements, if necessary. Additionally, well-defined and well-designed performance measures that are timely, relevant, and accurate will provide an accountability tool to communicate progress and will help the BOCC in making budget decisions.
10. Revise the current contract monthly report requirement (i.e., section 19,

"Report") to also address the following:

- A. Number of all investigations and narrative reports for non-autopsy Medical Examiner cases.
- B. Court cases and medical/legal conferences, number and hours spent.
- C. Number of cremation approvals, burial at sea, and anatomical dissections to include:
 - 1. The number and types for which fees were assessed.
 - 2. The number and types for which fees were not assessed.
- D. Number of hours of scene investigations.
- E. Revenue billed and collected for services provided to the public (e.g., cremation approvals, rents for use of facility, public records requests, etc.).
- F. Any other activities not described above.

County Administrator's Response:

The County has already taken actions to address the Recommendations noted above as to future contracts. The County will also ask the Medical Examiner to revise the current contract to incorporate the Recommendations noted above.

Finding #3: BOCC Management should enhance monitoring and oversight activities to include a more detailed review of the Medical Examiner's non-medical operations and financial activities.

Recommendations:

1. We recommend BOCC management enhance monitoring efforts to obtain assurance that funds are appropriately and efficiently used and that services are properly and effectively provided. Specifically, we recommend that a designated BOCC management staff:

- a. Perform detailed reviews of the Medical Examiner monthly pay requests to ensure:
 - All expenses are allowable, accurate, reasonable, and properly supported; and
 - Amount expensed as salary/benefits are appropriate and accurate.
- b. Perform periodic reviews to include:
 - Site visits to inspect and observe non-medical activities and processes to ensure compliance with contract terms and conditions; and
 - Routine detailed reviews/audits of selected reported operating and financial information.
- c. Periodically communicate with the Medical Examiner and/or appropriate Medical Examiner staff to make inquiries and resolve concerns.
Other enhancements that should be considered include:
 - Developing a system to track the information reported by the Medical Examiner regarding services provided, generated revenues, and expenditures; and
 - Performing trend analysis of the reported services provided, revenues generated, and expenditures.

County Administrator's Response:

1. Subject to the privacy considerations in Ch. 406, F.S., the County concurs generally with the Recommendations and will work with the Medical Examiner to implement these Recommendations and incorporate their provisions in both the current and future contracts.

MEDICAL EXAMINER'S OFFICE OPERATIONS AND FINANCIAL ACTIVITIES:

Finding #4: The Medical Examiner commingled his personal funds with the office's operating funds.

Recommendations:

1. We recommend the BOCC management revise Section 3(B) of its contract for Medical Examiner services to require pre-audit of contractor expenditures on a reimbursable basis similar to other Monroe County contracts.
2. We recommend the BOCC management require the Medical Examiner to strictly adhere to Section 4 of the contract so his accounting records are in accordance with GAAP. The BOCC management may consider including a provision in any future contracts to expressly prohibit the comingling of funds.

County Administrator's Response:

The County concurs generally with Recommendations 1 and 2 with respect to Sections 3(B) and 4 of the contract and has already taken steps to incorporate the Recommendations in subsequent contracts. The County will also ask the Medical Examiner to amend the current contract in order to incorporate the Recommendations noted above.

Finding #5: Some items purchased with the Medical Examiner's Office operating funds do not appear to meet public purposes.

Recommendations:

1. We recommend reducing future payments to the Medical Examiner's Office by this audit finding in the amount of \$5,898.43, according to Section 4 of the existing contract.
2. We recommend the contract for Medical Examiner Services be revised to require pre-audit of contractor expenditures on a reimbursable basis similar to other Monroe County contracts.
3. We recommend the Medical Examiner enhance processes to comply with all the terms of the contract including Section 4 of the existing contract, which requires the Medical Examiner to maintain accounting records in accordance with GRAP and to retain these accounting records for a minimum of five years subsequent to the termination of the contract with the County.
4. We recommend revising contract language to delineate allowable and unallowable use of the operating funds the Medical Examiner receives from the County and those monies received as revenues.

County Administrator's Response:

1. The County will take recommendation #1 under consideration and will decide on further action after reviewing the Medical Examiner's response to the draft audit report.

2. The County concurs generally with Recommendations #2 and 3 and has already taken steps to incorporate the Recommendations in subsequent contracts. The County will also ask the Medical Examiner to amend the current contract in order to incorporate the Recommendations noted above.

Finding #6: The Medical Examiner used BOCC funding to lease his personal residence.

Recommendations:

1. We recommend reducing future payment to the Medical Examiner by \$25,965 pursuant to Section 4 of the existing contract.
2. We recommend that the Medical Examiner's contract be revised to require pre-audit of contractor expenses on a reimbursement basis similar to other Monroe County contracts

County Administrator's Response:

1. We will take recommendation #1 under consideration and will decide on further action after reviewing the Medical Examiner's response to the draft audit report.
2. The County concurs with Recommendation # 2 and has already taken steps to incorporate the Recommendation in subsequent contracts. The County will also ask the Medical Examiner to amend the current contract in order to incorporate the Recommendation noted above.

Finding #7: The Medical Examiner spent \$12,597 of the Medical Examiner's Office operating funds for legal-related matters.

Recommendations:

1. We recommend the contract for Medical Examiner Services be revised to require pre-audit of contractor expenditures on a reimbursable basis similar to other Monroe County contracts.
2. We recommend revising contract language to delineate allowable and unallowable use of the operating funds that the Medical Examiner receives from the County and those monies received as revenues.
3. We recommend reducing future payments to the Medical Examiner's office by this audit exception in the amount of \$12,597 according to Section 4 of the contract.

County Administrator's Response:

1. The County concurs generally with Recommendations # 1 and 2 and has already taken steps to incorporate the Recommendations in subsequent contracts. The County will also ask the Medical Examiner to amend the current contract in order to incorporate the Recommendations noted above.
2. The County will take recommendation #3 under consideration and will decide on further action after reviewing the Medical Examiner's response to the draft audit report.

Finding #8: The Medical Examiner spent \$29,212 of BOCC funds to provide a down payment plus two monthly payments on the purchase and equipment of a vehicle which was titled in the Medical Examiner's personal name.

Recommendations:

1. We recommend the BOCC management determine the rightful ownership of the purchased vehicle. If the vehicle is determined to be the property of the County,

the vehicle title should be placed in the name of the County and costs incurred by the Medical Examiner (Thomas Beaver) be reimbursed to him. However, if it is determined to be the property of Thomas Beaver, then the County should be reimbursed for the full amount expensed for the vehicle from the operating funds paid by the County.

2. We recommend a detailed list of capital equipment the Medical Examiner needs be submitted with the annual budget. Such appropriations should only be used for the specific purchase of requested capital assets unless otherwise modified by the BOCC.
3. We recommend revising contract language to specifically address capital assets and the ownership of capital assets at the termination of the contract.
4. We recommend that future payments to the Medical Examiner be reduced by \$4,396.59 (the amount for three truck covers) pursuant to Section 4 of the contract.

County Administrator Responses:

1. The County concurs with Recommendations #1 - 3 and will take steps to implement these Recommendations.
2. The County will take recommendation #4 under consideration and will decide on further action after reviewing the Medical Examiner's response to the draft audit report.

Finding #9: Supporting documentation such as receipts and invoices for some expenses totaling \$90,318 was not retained or available to substantiate related expenditures.

Recommendations:

1. We recommend the Medical Examiner implement procedures that ensure expenses are adequately and properly supported with documentation and the documentation is retained for five years in accordance with Section 4 of the contract.
2. The County's contract with the Medical Examiner should be revised to require pre-audit of contractor expenses on a reimbursement basis similar to other Monroe County contracts.

County Administrator's Response:

1. The County concurs with the Recommendations and will work with the Medical Examiner to incorporate the language into current and future contracts.

Finding #10 The Medical Examiner's Office made some expenditures that were at an unreasonably high price and/or that appear to be outside the scope of services necessary to carry out the functions of the Medical Examiner's Office.

Recommendations:

1. We recommend the contract for medical examiner services should be revised to require pre-audit of contractor expenditures on a reimbursement basis similar to other BOCC contracts.
2. We recommend the Medical Examiner enhance processes to comply with all contract terms including following generally accepted accounting principles regarding adequate documentation and retaining documents for a minimum of five years.

County Administrator's Response:

1. The County concurs with Recommendation #1 and will work with the Medical Examiner to incorporate the recommended language into current and future contracts.
2. The County does not respond to Recommendation #2, as it is solely addressed to the Medical Examiner.

Finding #11: Fees for cremation approvals in the amount of \$12,550 were not collected and deposited.

Recommendations:

1. We recommend the Medical Examiner develop processes to comply with the terms of the contract and to ensure all fees are assessed, collected, deposited, recorded and accounted in accordance with GAAP.
2. We recommend BOCC management require the Medical Examiner include in his annual budget request projected revenues from other sources that would reduce the overall budget requests.
3. We recommend BOCC management work to make changes to the Medical Examiner's contract language in order to enhance the monthly activity reports, required under Section 19 of the existing contract. BOCC management should consider adding financial data to the monthly report that provides informative statistics to aid in the budgeting process. BOCC management should review the activity reports monthly, document their review and inquire if the report is incomplete or if there are any significant fluctuations in services.

County Administrator's Response:

1. Section 3(D) of the current contract states that revenue collected by the Medical Examiner from third parties for fee-based services shall be accounted for by the Medical Examiner and used for operating expenses, thus reducing the overall level of County funding required for Medical Examiner activities in subsequent years. The County will ask the Medical Examiner to share the processes he develops to account for fees collected from third parties, and will work with the Medical Examiner to language regarding this recommendation in current and future contracts.
2. The County concurs with Recommendation #2 and will work to implement the change.
3. The County concurs with Recommendation #3 and will work with the Medical Examiner to incorporate the language into current and future contracts.

Finding #12: The Medical Examiner paid \$617 in late fees for untimely payments.

Recommendations:

1. We recommend reducing future payment to the Medical Examiner by \$617 pursuant to section 4 of the existing contract.
2. We recommend the Medical Examiner take appropriate actions to ensure bills or vendor invoices are timely paid to avoid payment of late fees.
3. We recommend the contract for Medical Examiner Services be revised to require pre-audit of contractor expenses on a reimbursement basis similar to other Monroe County contracts.

County Administrator's Response:

1. The County will take recommendation #1 under consideration and decide on further action after reviewing the Medical Examiner's response to the draft audit report.
2. The County does not respond to Recommendation #2, as it is solely addressed to the Medical Examiner.
3. The County concurs with Recommendation #3 and will work with the Medical Examiner to incorporate the language into current and future contracts.

MEDICAL EXAMINER'S OFFICE NON-FINANCIAL ISSUES:

Finding #13: The Medical Examiner's contract is silent on the topic of transportation of human remains.

Recommendation:

1. We recommend the Medical Examiner's contract be revised to specifically address the transportation of human remains.

County Administrator's Response:

1. To the extent of the authority granted to the County by Sections 406.06 and 406.08, F.S. and regulations promulgated by the State of Florida Medical Examiner Commission, the County will work with the Medical Examiner to incorporate provisions addressing this topic in current and future contracts.

Finding #14: Evidence that contractually required Workers' Compensation insurance coverage is being maintained was not provided by the Medical Examiner.

Recommendation:

1. We recommend that BOCC staff monitor and obtain from the Medical Examiner the most current certificate of Workers' Compensation insurance coverage documentation required by the contract to ensure the County is adequately protected from risk of loss.

County Administrator's Response:

1. The County will request a copy of evidence of workers' compensation coverage from the Medical Examiner, pursuant to Section 15 of the existing contract.

Finding #15: The Medical Examiner refused access to certain records based on his interpretation of his contract with Monroe County.

Recommendation:

1. We recommend that BOCC management work to make changes to the Medical Examiner's contract language to ensure that the Medical Examiner develop and implement policies and procedures for proper, complete, and efficient administration of non-medical operations and financial activities. Such financial and non-medical policies and procedures should be accessible to the Medical Examiner staff and be shared with BOCC management.

County Administrator's Response:

1. To the extent of the authority granted to the County by Sections 406.06 and 406.08, F.S. and regulations promulgated by the State of Florida Medical Examiner Commission, the County will work with the Medical Examiner to incorporate provisions addressing this topic in current and future contracts.

Mr. Reuben Iyamu
Response to Draft Audit Report
April 22, 2016
Page 9

Finding #16: The Medical Examiner needs to strengthen internal controls to ensure proper segregation of duties and oversight when processing financial transactions.

Recommendations:

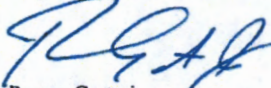
1. We recommend the contract for Medical Examiner Services be revised to require pre-audit of contractor expenditures on a reimbursable basis similar to other Monroe County contracts.
2. We recommend the Medical Examiner establish reasonable and efficient internal controls designed to mitigate errors and inappropriate actions to reduce the risk of loss of public funds.

County Administrator's Response:

1. With respect to Recommendation #1, we concur with the recommendation and will work with the Medical Examiner to incorporate the language in current and future contracts.
2. The County does not respond to Recommendation #2, as it is solely addressed to the Medical Examiner.

I am available to discuss this response with you at any time.

Very truly yours,



Roman Gastesi
County Administrator

Cc: Bob Shillinger, County Attorney
Cynthia L. Hall, Assistant County Attorney
Ms. Tina Boan, Sr. Director, Budget and Finance

Medical Examiner's Response

**Response From
Medical Examiner**

District 16
OFFICE OF THE MEDICAL EXAMINER

Thomas R. Beaver, M.D.
Medical Examiner

PO Box 523207 Telephone: (305) 743-9011
Marathon Shores, Florida 33052 Fax: (305) 743-9013

Email: district16medicalexaminer@gmail.com

April 28, 2016

Reuben Iyamu, MBA, CFE
Internal Audit Director
500 Whitehead Street, Suite 101
P.O. Box 1980
Key West, FL 33040

Re: Response to Audit of Monroe County Medical Examiner's Office dated April 14,
2016 #16-03 (the "Audit Report")

Dear Mr. Iyamu:

This is the response of Dr. Thomas R. Beaver, M.D. ("the "Medical Examiner") to the Audit Report. The Medical Examiner is a highly credentialed and experienced board certified forensic pathologist who has served as Medical Examiner for 23 years prior to contracting with Monroe County, Florida to provide services as Medical Examiner. When the Medical Examiner was appointed by the Governor of Florida to serve as Medical Examiner for Monroe County, Monroe County presented to the Medical Examiner the Agreement dated June 11, 2014 (the "Agreement") which was drafted solely by Monroe County and was signed without negotiation or modification by the Medical Examiner. The County decided to hire the Medical Examiner as an independent contractor, and not as an employee of the County

At the time that the Medical Examiner assumed the job as Monroe County Medical Examiner, there had been a prior medical examiner who provided little transitional assistance to take over the office and to provide services to Monroe County. This notwithstanding, the Medical Examiner has served faithfully and competently in all respects. There have been no reports of any conduct which fails to comply in all respect with the applicable legal standards for Medical Examiners in the State of Florida.¹

¹ The sole issue raised in May of 2015 concerned an incident involving the transportation of a deceased individual by the Medical Examiner in a pickup truck which, in the Medical

The Medical Examiner's interest is aligned with that of the County in many material respects.

The Medical Examiner desires to provide professional and responsible services consistent with the legal requirements in the State of Florida. To this end, the purpose of the Medical Examiner's Agreement is to ensure that the County purpose of having a full time medical examiner providing services consistent with Florida Statute Chapter 406 is fulfilled. This has occurred.

The Medical Examiner desires to ensure that there is confidence in the Medical Examiner's ability to perform the services of medical examiner for the County. This has occurred.

The Medical Examiner desires to ensure that the County believes that the funds paid to operate the Medical Examiner's operations are sufficient and appropriate to perform all of the required services of the medical examiner's office. While the Medical Examiner understands that this issue has been questioned in the audit, the Medical Examiner believes that the audit contains several erroneous conclusions and assumptions and is inaccurate in many respects.

The common theme throughout the Audit Report appears to be that the Medical Examiner paid for things that the County auditors believe do not serve the County's purpose. However, this conclusion finds its support solely in an assumption that an independent contractor may not establish his/her own compensation for services that it is providing to another. This conclusion finds no support in Florida law or the realities of an independent contractor relationship.

The County's decision to hire the Medical Examiner as an independent contractor was its decision. This decision considered all factors including the fact that the financial burden of operating the Medical Examiner's office was placed solely on the Medical Examiner. The County agreed to pay the Medical Examiner a set fee to provide the services and, from that fee, the Medical Examiner was required to operate the Monroe County Medical Examiner's offices.

Examiner's opinion, is what is the sole motivating factor behind the audit that was performed by the County. County Administrator Roman Gastesi was quoted in several newspapers stating that he and the County Clerk met with the Monroe County Sheriff and County Attorney to discuss the "body transport issue" which was the motivating factor for Mr. Gastesi to request that Amy Heavelin perform an audit of the Medical Examiner's office. Witness the fact that Monroe County has not performed an audit of the Medical Examiner's office since 1997. Despite the fact that no laws were violated by the Medical Examiner (a fact that was confirmed by the Audit Report (see Finding #13), but not until *after* performing a full scale audit of the Medical Examiner's office but could have been confirmed with a simple phone call to the proper state agencies and review of Florida law), and the sole issue was the public's negative perception of the Medical Examiner's transporting a deceased individual in a pickup truck, this incident was addressed by the Medical Examiner at that time and the Medical Examiner agreed to discontinue any transition of individuals in the manner that was in question.

The amount of the salary to the Medical Examiner and his employees and the benefits provided to the Medical Examiner and his employees is solely within the control of the Medical Examiner as is the case in every independent contractor relationship. Moreover, as an independent contractor, the mode, manner, and method in which the Medical Examiner performs his functions is not that which is under the direct control of the County. In fact, the Agreement recognizes that the Governor and the Medical Examiner's Commission, and not the County, have authority over the functions of the Medical Examiner.

The Audit Report conclusions are flawed in that they attempt to insist on County controls over the Medical Examiner's operations and expenses as would be the case in an employment agreement and fail to recognize that, as an independent contractor, the Medical Examiner is not limited by the salary, benefits, and necessary business expenses that the County believes should be paid to operate the medical examiner's offices.

The stated objectives² for the audit make clear that, while the initial motivation for the audit was the body transport issue, the purpose evolved into an opinionated attempt to micromanage the Medical Examiner's office from a perspective that is neither permitted under the Medical Examiner's Agreement or Florida law, nor from perspective that the auditor was qualified to evaluate. The Medical Examiner's Agreement authorized a limited audit of the Medical Examiner's records "pertaining to [the Agreement]." And while the Audit Report concludes that the County's right to audit was for it to determine if the funds paid by the County were utilized for which they were appropriated, this conclusions finds no support in the Agreement or Florida law.³

And while the Audit Report draws conclusions that paying personal expenses in some instances was improper, the Medical Examiner disputes this conclusion since the total compensation provided to the Medical Examiner as an independent contractor includes not only base salary but the additional benefits that go along with same. If the opposite were true, then the Medical Examiner would have insisted at the contract stage to be compensated at a significantly higher base salary with a benefit package commensurate with other Board Certified Forensic Pathologists providing similar functions as the Medical Examiner in a similar population. Neither the auditor nor the County have the right to impose obligations on the Medical Examiner that were not present in the Agreement.

² The Medical Examiner will not address each of the stated "objectives" of the audit since they, for reasons already stated, are not within the permitted scope of an audit of the Medical Examiner.

³ The Audit Report relies heavily on the Attorney General's Advisory Legal Opinion #AGO 2003-57 for authority for its rights and the Medical Examiner's obligations. However, for the reasons stated in this response at the heading "Findings #4 through #8 - Preliminary Global Response, the Medical Examiner not only rejects the proposition that the Attorney General's Advisory Opinion is binding on the parties but also states he has provided the County with all of the services for which it contracting him as an independent contractor and, thus, its funds were used in their entirety for their public purpose.

With the clarification provided herein, the Medical Examiner desires to provide Monroe County with the necessary understanding of the financial operations of the Medical Examiner's office so that the parties can find a common and mutually agreeable manner in which to proceed forward.

METHODOLOGY

The Audit Report articulates that the auditor reviewed a variety of different documents, public records, laws, opinions and interviewed witnesses as part of the audit process. While the auditor has a right to engage in whatever audit methodology he/they believe is appropriate for the stated purpose of the audit (and certainly whether or not the Medical Examiner agrees that the stated purpose of the audit is even proper), since the only audit right in the Medical Examiner's Agreement is that which provides for an audit of the financial records pertaining to the Agreement, the examination of these collateral materials and witness interviews exceeded the necessary purpose of the contractual audit rights contained in the Agreement. That being said, the Audit Report contains an erroneous and inaccurate statement suggesting that the Medical Examiner refused to be interviewed by the auditor. The Audit Report disingenuously refers to the Medical Examiner's attorneys' letters to the auditor from June 2015 when the auditor first requested an audit and failed to identify the purpose or scope of the audit to the Medical Examiner. The Medical Examiner was forced to retain counsel since he was subjected to unsupported requests for full scale investigation of his operations without explanation of the authority for same.⁴

This notwithstanding, the Audit Report further misstates the Medical Examiner's attorneys' letters where, even in June of 2015, an offer was made to interview the Medical Examiner in the presence of counsel which was a condition placed on the interview since the auditor refused to identify the scope of the audit and the authority for which the unidentified scope was based and the audit came after the County Administrator called for an audit because of complaints about the transportation of human remains.⁵ Moreover, the Audit Report further misstates the fact that during the audit process after June 2015, the Medical Examiner offered to not only speak with the audit staff, but also permitted the audit staff to inspect the Medical Examiner's office. This offer was again repeated to the auditor prior to finalizing the Audit Report, yet the auditor refused the Medical Examiner's offer to interview the Medical Examiner, his current staff or inspect the Medical Examiner's offices.

⁴ Put in proper perspective, the request for audit came *after* well publicized newspaper reports of the County Commission requesting that the County attorney investigate whether it could terminate the Medical Examiner.

⁵ It is more than reasonable for the Medical Examiner to have been placed on the defensive (and to retain counsel) in light of the climate at the time. That being said, cooler heads seem to have prevailed at least between the County and the Medical Examiner, but the auditor nonetheless refused the invitation to interview the Medical Examiner if counsel were present.

SCOPE LIMITATIONS

The Medical Examiner disputes the Audit Report's characterization or suggestion that he retained legal counsel who disputed the County's right to audit records. The letters attached to the Audit Report as Appendix A specifically informed the County that the Agreement with the Medical Examiner granted to the County a right to audit "financial records" and not to audit "non-financial records" as to the operations of the Medical Examiner's office which were non-financial in nature. Since the performance of professional function is governed and within the jurisdiction of the Medical Examiner's Commission who alone has expertise with respect to the functions of a medical examiner, the Medical Examiner declined to permit the County to, under the guise of an audit, engage in a review of anything other than the financial aspects of the Medical Examiner's office. Since that time, the Medical Examiner has fully cooperated and provided full access to the Medical Examiner's financial records and information.

The Medical Examiner further disputes the Audit Report's characterization that the Medical Examiner did not cooperate with the audit by only providing "selective records" or refusing to provide access to perform audit procedures. In fact, every request for documents that was made by the auditor was responded to by the Medical Examiner with responsive documents to the extent they exist.

For example, as stated above, the Audit Report states that the Medical Examiner refused to grant an interview to the audit staff, however, this fact is untrue. The Medical Examiner specifically spoke with the audit staff and advised them that, if they desired to interview him or any individual they could do so long as his attorney was present to ensure that the scope of the interview was proper and consistent with the permissible scope of an audit under the terms of the Agreement.⁶ The reasonable request was made since the County's stated scope and purpose for the audit was unclear and undefined and, based upon the "findings" and "recommendations" in the Audit Report, it continues to be clear that the audit's purpose exceeded the review of the financial affairs of the Medical Examiner's office. That being said, the Audit Report reflects that the auditor did, in fact, contact and interview past employees of the Medical Examiner. As for current staff and the Medical Examiner himself, at no time did the audit staff ever contact the Medical Examiner or his counsel to schedule an interview. The Medical Examiner's offer to meet with audit staff remains open, yet the audit staff has failed to interview the Medical Examiner, has current staff or inspect the Medical Examiner's office.

The Audit Report inaccurately states that the auditors were denied the right to observe the office or to verify purchased items or to verify expenses and revenues against bank accounts claiming that not all bank accounts were provided. Every bank account statement for every account has been provided. In addition, while a request at the inception of the process may have been denied when the County's scope of its audit request was undefined and appeared to be focused on the non-financial operations of the Medical Examiner's office, no request was made

⁶ Moreover, the audit staff was advised that virtually every employee who they asked to interview was no longer employed by the Medical Examiner so that they could not be produced for an interview.

to the Medical Examiner or the bookkeeper during the audit process over the past four or more months to visit the Medical Examiner's offices and, in fact, the auditor expressly informed the Medical Examiner's bookkeeper that the auditor had no desire or intention on visiting the Medical Examiner's office. The Medical Examiner stands ready and willing to permit the County's audit staff to visit the Medical Examiner's offices at any time on reasonable notice.

Moreover, the Audit Report completely mischaracterized the process that was followed in performing the audit. The County's audit staff communicated regularly with the Medical Examiner's bookkeeper, met on several occasions and hundreds of pages of information were delivered. Hours of conversation took place and every inquiry for information was answered by the bookkeeper and the Medical Examiner. If there remain any open issues that have not been answered, the Medical Examiner stands ready and willing to provide whatever answers to the inquires that still exist.

All the foregoing being said, it appears that the scope of the audit continues to focus on many non-financial matters which are not within the scope of the County's expertise or jurisdiction.

FINDING #1 - The contract agreement between the County and Medical Examiner did not establish and allocate the Medical Examiner's operating funds in a manner that provides accountability for those funds. The Medical Examiner stated that the funds the BOCC paid to him and revenues generated from other sources cease to remain public funds once received by his office.

The Medical Examiner disputes this finding to the extent that it is premised on a conclusion that the Medical Examiner has "construed" county funds as his "personal funds." As discussed above, the agreed upon compensation to the Medical Examiner was utilized to operate the medical examiner's office in Monroe County. The Medical Examiner, and only the Medical Examiner, had to make use of the total funds to operate the offices, notwithstanding the fluctuating work flow, inadequacies in support from the County, a complete failure of the County to provide the Medical Examiner with equipment or supplies since entering into the Agreement which are necessary for the Medical Examiner to perform the functions required under the Agreement, and a delay in paying funds to the Medical Examiner. The funds due under the Agreement were paid to the Medical Examiner as an independent contractor and all were spent to fulfill the requirements of the Medical Examiner's office and to compensate individuals who actually provided services for the Medical Examiner's office.

At no time were the duties and responsibilities of the Medical Examiner's office compromised due to lack of funds despite the fact that the County regularly failed to meet its obligations to timely pay the Medical Examiner under the terms of the Agreement. To meet the

payroll obligations of the office, the Medical Examiner personally deposited funds into the corporate account to bridge the gap when the County's payment was delayed.⁷

The Medical Examiner is not interested in making a point or arguing with the County over the method or manner in which funds are spent to operate the medical examiner's office. The ultimate goal is to arrive at a mutually agreeable understanding on what the fair, reasonable and necessary cost is to operate the office taking into consideration the necessary staffing, equipment, facilities and supplies and the fair and competitive compensation for the Medical Examiner's salary and benefits. While the Medical Examiner again points out that the choice to retain him as an independent contractor using the Agreement at issue was solely that of the County, the Medical Examiner welcomes suggestions, and even renegotiation of a new agreement, which places everyone on fair and reasonable notice of the expectations of all expenditures and, if appropriate, even considers modifying the arrangement to that of an employment arrangement.

That being said, until which time that this occurs, the Medical Examiner will submit an annual budget that will delineate and define operating costs versus employee compensation with greater specificity in an attempt to address the concerns raised by the Audit Report.

FINDING #2 - Several provisions and requirements in Monroe County's contract for Medical Examiner services warrant revisions or clarification.

Initially, while the Medical Examiner desires to proceed forward in good faith and with the best interest of the County in mind, the Medical Examiner believes that the "Finding #2" is not a finding at all. Instead it is a list of recommendations. Because there are no "findings" in this section of the report, the Medical Examiner will not respond to this section other than to reiterate his intention to meet with the County to discuss the ongoing and continued relationship with the County to do whatever is necessary to improve the operations of the Medical Examiner, if necessary.

FINDING #3 - BOCC management should enhance monitoring and oversight activities to include a more detailed review of the Medical Examiner's non-medical operations and financial activities.

As already expressed, the county does not currently employ personnel with the requisite training and experience to oversee the operations of the Medical Examiner. Since Florida Statute 406 leaves much of the operation to the professional judgement and discretion of the gubernatorial appointed Medical Examiner, only another licensed Physician with board certification in Forensic Pathology would be qualified to pass judgement on the operations of the Medical Examiner. That being said, the Medical Examiner is interested in further discussions with the County concerning issues relating to financial activities.

⁷ The Medical Examiner personally paid approximately \$8,200 to front payroll while waiting for the County funds. These funds are what is referred to in Note 4 on Table 2. These funds were not deposits from other income sources as is suggested by the audit report.

FINDINGS #4 through #8 – Preliminary Global Response

The Medical Examiner's Agreement with the County provides that the County has hired the Medical Examiner as an independent contractor to provide the services of the medical examiner for the County in exchange for the payment of compensation in accordance with the County's budget for each fiscal year to be disbursed through pro rata monthly payments. There is no other purpose of the Medical Examiner's Agreement other than to ensure that the Medical Examiner serves the County as its medical examiner in accordance with Florida Statute Chapter 406.

The auditor recognizes that the Agreement only established a lump sum and did not place any limitations on the amount of funds that were to be allocated as compensation for the Medical Examiner or how the funds were to be utilized.

Notwithstanding the foregoing, the auditor then challenges and criticizes how the funds once received are utilized by the Medical Examiner even though they were unconditionally delivered to him by the County to perform medical examiner services as an independent contractor all of which services the Medical Examiner has dutifully performed. The entire basis for this erroneous conclusion is the auditor's reliance on Attorney General Advisory Legal Opinion #AGO 2003-57 that only partially addresses the issue and gives no consideration to the underlying contractual relationship between the parties. Ultimately, the auditor grabs onto the "public purpose" language from the Attorney General Advisory Legal Opinion and then renders his own opinion as to (a) what the "county purpose" is and then (b) whether the agreed upon consideration for the Medical Examiner's services paid by the County serve the "county purpose."

That being said, the auditor's reliance on the Attorney General Opinion is improper. Not only is this opinion of the attorney general not a statement of the law, *see Bunkey v. State*, 882 So. 2d 890 (Fla. 2004), but also, it is actually contrary to the law on this particular issue. The correct statement of law is pronounced in the case of *Carlton v. Matthews*, 103 Fla. 301 (Fla. 1931), wherein the Florida Supreme Court unequivocally declared that "[w]hen state funds are duly paid for a legal state expense, the payments serve the state purpose and cease to be funds of the state, and become the property and funds of the payee."

Consistent with the Florida Supreme Court's statement of the law and the parties' agreement in this case, the County paid the funds to the Medical Examiner for a legal expense as set forth in Ch. 406, F.S. to perform medical examiner services as an independent contractor and, thus, these funds served a public purpose as the Medical Examiner undisputedly performed such services. The law clearly provides that after payment to the Medical Examiner, the funds ceased to be the funds of the County and became the property and funds of the Medical Examiner to be used as he saw fit and the County has no power or authority to challenge or object to how the funds were spent. This is also consistent with the parties' existing relationship of independent contractor as an employer of an independent contractor, such as the County in the instant matter, has no right to direct what shall be done and how and when it shall be done; rather the independent contractor, like the Medical Examiner, is free from control with regard to the details

of the engagement so long as he delivers an end result (which, again, undisputed has occurred). See e.g. *Adams. V. Department of Labor & Employment Security*, 458 So. 2d 1161 (Fla. 1st DCA 1984).

Moreover, not only is the auditor's position contrary to the law as explained above, but also, it defies logic since money, such as the funds that the County paid to the Medical Examiner, is fungible. Specifically, the funds received by the Medical Examiner were not specifically marked to physically distinguish them from other funds nor were the funds delivered with any conditions or requirements that they remain in a separate trust account. Thus, it is a distinction without a difference whether the Medical Examiner paid himself a greater amount of money as compensation (for example, an additional \$25,965.00) out of the funds [as the County placed no limitations on his compensation] and then used his excess compensation in the amount of \$25,965.00 to lease his personal residence (which, would undisputedly be non-objectionable) versus the Medical Examiner giving himself a smaller compensation out of the funds (as he did so) and using the funds to directly pay for his lease for his personal residence. Under either scenario, the outcome is the same – i.e. the County received the benefit of its bargain of the funds - i.e. the Medical Examiner performed its services pursuant to the parties' Agreement - and the funds served this very necessary, public purpose.

Lastly, any suggestion that the County withhold payments for the remainder of this fiscal year (which have already been appropriated to the Medical Examiner) is a clear violation of the law. The County is bound by the Agreement it negotiated with the Medical Examiner and the County is required to make payments that conform to the parties' Agreement. The County cannot unilaterally reduce the funds to the Medical Examiner for the remainder of the year of 2016 where appropriation has previously been made by the County. See *Physicians Health Care Plans, Inc. v. Cook*, 714 So. 2d 566 (Fla. 4th DCA 1988)(the district court of appeal held that state agency breached contract with private entity due to agency's unilateral reduction of reimbursement rate set by the parties' contract and that once appropriation has been made, state agency was bound by, and could not reduce or avoid payment, on the contract).

The Medical Examiner believes that the auditor's conclusions which are based on his reliance on inapplicable legal principles and his personal biased opinions has no bearing on the contractual issues between the Medical Examiner and the County. The Medical Examiner is hopeful that the County recognizes this fact and, if it believes further discussions with the Medical Examiner concerning contractual issues is warranted, the Medical Examiner has and remains open to engaging in such discussions. However, these discussions are not a result of shortcomings in the Medical Examiner's operations or activities, but instead motivated on a desire to work cooperatively with the County to provide ongoing medical examiner services.

FINDING #4 – The Medical Examiner commingled his personal funds with the office's operating funds.

The suggestion that there is commingling of personal funds is disputed. As explained above, because Monroe County regularly pays for contract services at least 45 days in arrears, there have been instances where the Medical Examiner has had to loan personal funds to the

business to maintain operations while waiting for the County funding to be paid. In addition, even though workload fluctuates necessitating unexpected expenses to operate the office (i.e., a larger number of deaths in any monthly period than in another period), the monthly funding from the County never fluctuates (which is the very nature of the independent contractor relationship). The months with a higher number of deaths and autopsies may require advance funding by the Medical Examiner personally, without regard for the fact that the funds from the County do not change.⁸

FINDING #5 – Some items purchased with the Medical Examiner’s Office operating funds do not appear to meet public purposes.

The entire Audit Report conclusion is premised on an erroneous assumption that the Medical Examiner’s base salary is the only compensation that the Medical Examiner did or should receive to provide the services to the County. The Medical Examiner provided himself with a modest annual salary of \$180,000 (exclusive of benefits), well below that of the previous Medical Examiner and far below market rate for compensation for a Board Certified Forensic Pathologist working as a Medical Examiner with a similar workload. For that reason, the Audit Report failed to consider the fact that, as an independent contractor, the Medical Examiner considered not only his base salary as compensation for services, but also benefits associated with being a business owner and operator.⁹

⁸ The audit report’s common theme is that the Medical Examiner failed to maintain records in accordance with GAAP, yet the Agreement actually refers to *Generally Recognized Accounting Principles*, not *Generally Accepted Accounting Principles*. That being said, neither principle discusses the quality, type or nature of required documentation. Instead, the standards focus only on accounting principles. Thus, to the extent that the audit report cast negative doubt on the Medical Examiner based on the auditor’s subject belief that the records maintained by the Medical Examiner were not, in his opinion, the type that he prefers be maintained does not mean that the Medical Examiner failed to comply with the Agreement covenant to maintain records. The contrary is, in fact, true. The Medical Examiner maintained records of all expenditures and any implication to the contrary is expressly rejected.

⁹ The audit report does not consider the fungibility of money. For example, if the Medical Examiner received \$150 to provide services and the market rate for a board certified forensic pathologist is \$150, then just because the Medical Examiner (an independent contractor) decides to pay himself a “salary” of \$100 and pay expenses of \$50, does not mean, as the audit report suggests, that only \$100 was a proper expenditure for the medical examiner’s compensation and the \$50 was a personal benefit for which the County funds should not be used. Instead of focusing on whether, and to what extent, the Medical Examiner’s total compensation was fair, proper and reasonable for the services provided, the auditor unfairly and improperly focuses on classifications of expenses and then draws conclusions based on accounting rules and not the realities of operating the office of the medical examiner.

That being said, some of the expenses questioned by the Audit Report were clearly equipment and supplies used directly in the course of medical examiner work. For example, Columbia River Multi-tool and LED headlamp. Perhaps the auditors' inexperience in the necessities of providing medical examiner services led to their erroneous conclusions, but the fact remains that the expenses were tied to and connected to the operations of the office.¹⁰

The Medical Examiner disputes and disagrees with the reduction of future payments based on the auditor's erroneous and incorrect findings. As for the remaining suggestions, the Medical Examiner is willing to discuss any suggestions that the County has to assist in satisfying the County as to the operations of the Medical Examiner's office and looks forward to having those discussions.

FINDING #6 – The Medical Examiner used BOCC funding to lease his personal residence.

Without reiterating the discussion stated in response to Findings #1-5 which are expressly restated and incorporated by reference, the Medical Examiner states that the use of funds to provide housing is a benefit as part of the total compensation package for the Medical Examiner.

That being said, the residence was used and remained available for use to house visiting physicians who are sometimes necessitated to provide coverage when the Medical Examiner is on vacation or otherwise unavailable.

The Medical Examiner disputes and disagrees with the reduction of future payments based on the auditor's erroneous and incorrect findings. As for the remaining suggestions, the Medical Examiner is willing to discuss any suggestions that the County has to assist in satisfying the County as to the operations of the Medical Examiner's office and looks forward to having those discussions.

FINDING #7 - The Medical Examiner spent \$12,597 of the Medical Examiner's Office operating funds for legal-related matters.

The Medical Examiner restates and incorporates the response to Findings #1-5.

That being said, legal expenses are an unfortunate but necessary part of doing business and payment of same by the Medical Examiner is neither prohibited by the Agreement nor can it seriously be contended that it is an improper expense. Whether and to what extent the County "intended" that funds would be used by the Medical Examiner for legal expenses is not

¹⁰ Even to the extent that some of the questioned items were for personal items, because the Medical Examiner's base compensation was set so low by the Medical Examiner, the payment of funds for personal items directly did not result in any net difference to the bottom line since the total reasonable compensation to the Medical Examiner would far exceed the total base compensation actually paid plus any of the few items paid for by the Medical Examiner from the business account.

something that the auditor could possibly know nor is it something that the auditor could reasonably provide an opinion, much less an opinion that is related in any way to the scope of the audit at issue.

The Medical Examiner disputes and disagrees with the reduction of future payments based on the auditor's erroneous and incorrect findings. As for the remaining suggestions, the Medical Examiner is willing to discuss any suggestions that the County has to assist in satisfying the County as to the operations of the Medical Examiner's office and looks forward to having those discussions.

FINDING #8 - The Medical Examiner spent \$29,212 of BOCC funds to provide a down payment plus two monthly payments on the purchase and equipment of a vehicle which was titled in the Medical Examiner's personal name.

The Medical Examiner restates and incorporates the response to Findings #1-7.

In addition, the auditor's interpretation of the Agreement is immaterial. It cannot be seriously contended that the Medical Examiner should be expected to provide services throughout Monroe County without the use of a vehicle. Section 5A provides that the County is *required* to provide all equipment required to operate the Medical Examiner's office. There is also nothing in the Agreement which prohibits the Medical Examiner from purchasing equipment to use in the operations of the office. To be clear, the County has not provided the Medical Examiner with a vehicle to use in the operations of the Medical Examiner's office. Instead, the Medical Examiner acquired a vehicle which he uses (in the same manner as a police officer or other county officials are provided a vehicle) to travel to and from locations.

Again, the auditor focused exclusively on a single item without regard to the realities of the operations of the medical examiner's office. The Medical Examiner is on call 24 hours per day, 7 days a week, 365 days a year. At any time of the day, the Medical Examiner is required to drop everything and travel to every out of hospital death in Monroe county and many in-hospital deaths.

The Medical Examiner disputes and disagrees with the reduction of future payments based on the auditor's erroneous and incorrect findings.¹¹ As for the remaining suggestions, the Medical Examiner is willing to discuss any suggestions that the County has to assist in satisfying the County as to the operations of the Medical Examiner's office and looks forward to having those discussions.

¹¹ Moreover, to the extent that any determination is made that the funds used to purchase a vehicle that was used to provide services to the County, the Medical Examiner requests retroactive reimbursement for the reasonable expense of a vehicle and also requests that the County provide a vehicle for the Medical Examiner to use pursuant to the Agreement.

FINDING #9 - Supporting documentation such as receipt and invoices for some expenses totaling \$90,318 was not retained or available to substantiate related expenditures.

The Audit Report references Section 4 of the Agreement which provides that "records...pertaining to this Agreement shall be kept on generally recognized accounting principles." The auditor report then opines as to what "proper internal controls and sound business practices" require and gives examples in the auditor's opinions as to the types and qualities of records that the audit believes should be maintained. None of the auditor's conclusions and opinions as to types of records he believes should have been mentioned, however, are actually required by the Agreement between the Medical Examiner and the County

The auditor then erroneously concludes that, despite the fact that the Medical Examiner has provided detailed records of every expense questioned in Finding #10 and an explanation of each expense justifying the relationship between the expense and the operations of the Medical Examiner's office, \$90,318 of the Medical Examiner's expense were "not supported." The Medical Examiner disputes the auditor's conclusions and refers the County to Appendix G which identifies every item of expenditure and the description of each item.

In addition, procedures have been instituted to retain all receipts including online orders, debit card charges, etc. In this electronic age, it is sometimes difficult to retain paper receipts and is considered a waste of resources. When most businesses are moving towards paperless, green record keeping, it seems Monroe County is requesting more paper.

FINDING #10 - The Medical Examiner's Office made some expenditures that were at an unreasonably high price and/or that appear to be outside the scope of services necessary to carry out the functions of the Medical Examiner's Office.

The auditor's finding is nothing more than a personal opinion as to the reasonableness of expenses. Instead of referring to a covenant in the Agreement or a requirement under Florida law which applies to the Medical Examiner, the auditor merely refers to an inapplicable OMB Circular and then renders an opinion grounded in nothing other than his subjective beliefs. The inadequacies in the auditor's conclusions are self-evident by the fact that he admits the inadequacies in the Agreement on the very issues he opines and recommends that the Agreement be amended to address his opinions. The inherent unfairness in this Finding #11 is that it disguises an inadequacy in the Agreement as a violation by the Medical Examiner.

Putting that aside, the Medical Examiner has provided documentation and explanation to the auditor as to the nature and quality of the expenses and the purposes for which they were incurred. Appendix G shows numerous expenses for business related matters including food related to staff meetings and other business meetings. Fuel costs are also included and are necessary for the provision of services by the Medical Examiner. As already indicated, the listed expenses also relate to reimbursements to the medical examiner from his loans to the business in the form of goods or services and were not expenses to the corporation. Attached hereto as Exhibit A is additional descriptions of various line item entries from Appendix G. The auditor

has improperly combined items that were repayments to the medical examiner in the form of goods and services from the loans he provided to the corporation with expenses of the business. Despite the fact that this error was addressed and discussed with the auditor several times, the Audit Report fails to reflect the explanation and error in its findings. These repayments are documented in the Shareholder Loan account, which was given to the auditors in detail. Finally, Appendix G improperly rearranged the detail ignoring whether the payment was an actual expenditure to the business or just repayment of the advance/loan made by the Medical Examiner.

While the Medical Examiner recognizes that the auditor may have been personally dissatisfied with the records or explanations, this fact does not render the expenses improper. That being said, the Medical Examiner appreciates the concerns raised by the auditor and is willing to meet with the County to discuss modifications to the Agreement that may clarify to all parties satisfaction methodology for records and expenses.

FINDING #11 - Fees for cremation approvals in the amount of \$12,550 were not collected and deposited.

The Audit Reports states that Section 3(d) of the Agreement requires the Medical Examiner to develop a schedule of fees to charge to third parties for specific services. The auditor then concludes that because the Medical Examiner did not charge or collect from local funeral homes a fee for cremation approvals, the Medical examiner has failed to comply with the terms of the Agreement. To be sure, the Audit Report **does not** conclude that fees were collected but not accounted for. The sole complaint and conclusion of the auditor is that the Medical Examiner did not charge local families and funeral homes to approve their cremations.

As the stated purpose of the audit was to review the financial affairs of the Medical Examiner's office, the Medical Examiner is at a loss as to why the auditor would comment on revenues that have not been collected or improperly accounted for. The Medical Examiner explained to the auditor that, despite the fact that the predecessor medical examiner charged fees for cremation approvals which were approved by the County Commission, a determination was made by the Medical Examiner, that charging \$50 per cremation approval was unfair to families and local funeral homes and decided not to charge for the service. This decision is consistent with many Medical Examiners throughout the State of Florida who do not charge funeral homes for cremation approval. It is also consistent with a bill currently before the Florida legislature prohibiting medical examiners from charging for cremation approval. The Medical Examiner has been contacted for input into this legislation and the Medical Examiner supports the legislation.

Likewise, the Medical Examiner does not routinely charge for responding to public record's requests as a courtesy to families and third parties merely seeking information that should be made available to them without inconvenience or added expense.

The Medical Examiner disagrees with the recommendations of the auditor which requires the Medical Examiner to charge for services that he deems to be a courtesy to the public at large. As for the recommendation to modify the Agreement, the Medical Examiner again restates that

he is willing to meet with the County to discuss reasonable suggestions for modification to the Agreement that would benefit all parties.

FINDING #12 - The Medical Examiner paid \$617 in late fees for untimely payments.

The Audit Report concludes that the Medical Examiner paid a few bills late and incurred late fees totaling \$617. And while it is true the Medical Examiner would prefer not to ever pay any invoice late, the fact remains that the County's untimely payment of fees to the Medical Examiner has, on occasion, resulted in a few invoices being paid late. The Medical Examiner has implemented additional procedures to avoid paying charges late, but would state that a solution to the problem also lies in the more timely payment of fees by the County in accordance with the terms of the Agreement.

That being said, there is nothing in the Agreement which requires or imposes any penalty on the Medical Examiner for imposition of late fees or interest charges. The Medical Examiner disputes and objects to the reduction of any sums from any fees

NON-FINANCIAL ISSUES

As has previously been noted, the sole permissible scope of the audit should have been, and is, whether the funds paid by the County were utilized for which they were appropriated. Thus, the Audit Report findings and recommendations on the non-financial issues are not within the scope of the County's audit function. That being said, the Medical Examiner responds to the findings.

FINDING #13 - The Medical Examiner's contract is silent on the topic of transportation of human remains.

The Audit Report contains a finding and opinion as to the propriety of the Medical Examiner's transportation methods of human remains. The mere fact that this finding appears in the Audit is confirmation that it was a motivating factor in engaging in the audit in the first place.

That being said, the auditor has correctly confirmed that the Medical Examiner never violated any laws or procedures involving the transportation of human remains.

The Medical Examiner disagrees that the Medical Examiner's Agreement contain any provisions with respect to the transportation of human remains as this is within the sole purview of the Medical Examiners Commission.

FINDING #14 - Evidence that contractually required Workers' Compensation insurance coverage is being maintained was not provided by the Medical Examiner.

The Audit Report states that the Medical Examiner has failed to maintain workers compensation insurance required by the Agreement. While it is true that the Medical Examiner had an active policy in place prior to the commencement of the work under the Agreement, the policy was eventually not renewed. The Agreement provides that "prior to commencement of

work governed by this contract, the Medical Examiner shall obtain Workers' Compensation Insurance with limit sufficient to respond to Florida Statute 440.

Florida Statute 440 expressly excludes from its requirements any private employment that involves less than four or more employees (excluding the principals/officers of the employer). Since, at all material times, the Medical Examiner did not employ four or more employees, Florida Statute Chapter 440 did not impose any obligation for any coverage and, therefore, there was no obligation to maintain workers compensation insurance.

That being said, the Medical Examiner appreciates that, notwithstanding the exception to coverage for the Medical Examiner under Florida law, the County desires that the Medical Examiner maintain workers compensation coverage and, accordingly, the Medical Examiner has obtained and currently maintains an active workers compensation policy. See attached Exhibit B.

FINDING #15 – The Medical Examiner refused access to records based on his interpretation of his contract with Monroe County.

The Audit Report states that the Medical Examiner refused access to the policies and procedures. The Medical Examiner agrees that access to non-financial records including internal policies and procedures were not provided to the auditor. The Audit Report nowhere explains why the policies and procedures were necessary to perform the "financial" audit and this fact is evidence by the recommendations which do not indicate that the failure to review the policies and procedures in any way impaired the audit or violated the terms of the Agreement. The Medical Examiner believes that the methods or operations are solely within the purview of the Medical Examiner's Commission.

FINDING #16 – The Medical Examiner needs to strengthen internal controls to ensure proper segregation of duties and oversight when processing financial transactions.

The Audit Report's inaccurate characterization of the quality and controls over the Medical Examiner's financial records and accounting is disputed.

The accounting procedures that were initiated at the beginning of the term of the Agreement were initially performed in house by the Medical Examiner. However, because of the workload and demands of the Medical Examiner in performing the operations of the medical examiner's offices for the County (i.e., running the office, go to fatality scenes, perform autopsies, manage employees, approve reports, approve cremation approvals, answer telephone inquiries, etc.), the in-house model became difficult to maintain. The Medical Examiner retained LK Financial Services to prepare and maintain the financial and accounting records for the Medical Examiner. And while it is true that the records were prepared retroactively, the financial records and information contained therein is accurate. The auditor's personal opinion as to the ability to confirm the reliability of the records because they were not prepared in a contemporaneous manner is irrelevant and not a determinative factor in whether they records are correct, accurate and proper. The Medical Examiner suggests that the auditor's personal

*Letter to Reuben Iyamu, MBA, CFE
April 28, 2016
Page 17*

opinions about the Medical Examiner's financial and non-financial operations (See Findings #'s 1-16) would have been no different had the records been maintained "real-time."

In addition, although the auditor questions the methodology used by the Medical Examiner now (i.e., an outside accounting firm), the Medical Examiner's financial recordkeeping and internal controls are in fact improved. The auditor's casting of aspersions towards the outside firm is also unwarranted since the outside accounting firm is operated by an experienced accountant and is bonded. To the extent the auditor suggests that the Medical Examiner is only permitted to fulfill his financial affairs in-house without the use of an outside accounting firm, the Medical Examiner would state that this opinion is neither correct nor supported by the terms of the Agreement.

CONCLUSION

Monroe County has a need for a dedicated Medical Examiner and for the past twenty (20) months it has received just that. With the exception of a single event in May 2015 concerning the use of a pickup truck to transport human remains there has been no incident as to the quality of the services provided by the Medical Examiner. Seeing that there has been no audit of the medical examiner's office since 1997, the Medical Examiner believes that the audit was initiated immediately after the incident as a response to public complaints. However, the County had the right under the Agreement to perform the audit and the Medical Examiner had the legal right to ensure that the scope of the audit was within the terms of the Agreement. And while the Medical Examiner believes that the Audit Report is riddled with errors, misstatements and mischaracterizations, the positive result of the audit process is that the Medical Examiner and the County have had an ongoing dialogue which can only benefit the County, the Medical Examiner and the public. There cannot be any dispute of one thing: the Medical Examiner has performed fully to serve the County's purpose and there has been no contrary finding in the Audit Report.

The Medical Examiner is a physician, not a business person. And while the financial records may not have been maintained to the level of perfection desired by the auditor, the Medical Examiner has properly applied every penny to pay the expenses and salaries of the individuals operating the Medical Examiner's office. Although not required by the terms of the Agreement, the Medical Examiner has already implemented improved financial recordkeeping that addresses the opinions of the auditor. Moreover, the Medical Examiner is ready and willing to meet with the County to discuss improvements to the County/Medical Examiner arrangement.

Sincerely,

Thomas R. Beaver, M.D.

cc: Alex P. Rosenthal, Esq.

Exhibit A

Check 2017	AM Trust North America	Workers Comp Insurance	\$162.00
Check 2013	Keys Insurance	General Liability Insurance	\$2063.48
Check 1001	Thomas Beaver	Relocation expenses	\$1000.00
Check 1002	Ann Beaver	Relocation Expenses	\$1000.00
Check 1003	Jillian Beaver	Relocation Expenses	\$1000.00
Check 1025	Clinton Clark	Interview expenses	\$300.00
Debit 7/28	Bealls Outlet	Pants for work	\$60.16
Debit 7/28	U.S. Postmaster	Mailing documents	\$6.09
Debit 7/30	Hitt Marking Devices	Fingerprint ink	\$49.46
Debit 8/1	Sunbiz.org	Sunpass registration	\$70.00
Check 2004	Rodney Hendricks	Relocation Expense motorcycle	\$700.00
Debit 8/13	U.S. Postmaster	Postage	\$7.43
Debit 8/15	Florida Blue	Health Insurance	\$3221.11
EFT	Kiwi Global	Healthcare benefits	\$49.99
Debit	Zazzle.com	Business Cards	141.93
Check 1009	Allen Bayer FH	Invoice 7/28 Transport	\$2100.00
Check 1014	Clinton Clark	Recruit employee	\$500.00
Check 1012	MedTech Forensics	Invoice #21252	\$84.93
Check 1026	Quiescence Dive Shop	Dive gear inspection	\$172.00
Check 1030	Zachary Smith	Office webpage photos	\$225.00
Check 1033	Thomas Beaver	Reimbursement	\$5000.00
Check 1032	Thomas Beaver	Reimbursement	\$5000.00
EFT 10/1	Kiwi Global	Healthcare benefits	\$119.00

Check 1052	Quiescence Dive Shop	Inspect dive gear	\$403.13
Debit 10/3	Southland Medical	Autopsy supplies	\$112.47
Debit 10/3	Southland Medical	Medical Supplies	\$572.90
Check 1044	Allen Beyer FH	Body Transport	\$700.00
Debit 10/7	Florida Blue	Employee Healthcare	\$3221.11
Check 1043	UF-Pathology	Toxicology	\$2139.00
EFT 10/8	Kiwi Global	Healthcare benefit	\$178.09
Debit 10/8	U.S. Postmaster	Mail documents	\$5.75
Check 1050	AM Trust North America	Workers Comp Ins	\$158.00
Check 1045	Thomas Beaver	Reimbursement	\$5000.00
Debit	U.S. Postmaster	Mail Documents	\$8.27
Check 1057	Allen Beyer FH	Body Transport	\$2000.00
Check 1061	AM Trust North America	Workers Comp Ins	\$183.00
Check 1062	Marisol Garcia	Answering Service	\$600.00
Check 1056	Keys Pathology	Histology	\$48.00
Debit 10/15	U.S. Postmaster	Postage	\$3.43
Debit 10/17	Thomas Beaver	Reimbursement	\$600.00
EFT 10/17	Florida Dept of Revenue	RT-6	\$887.51
Debit 10/27	Southland Medical	Medical Supplies	\$115.46
Debit 10/31	Badge and Wallet	Badges	\$452.00
Check 1077	Becky McDougall	Physician Coverage	\$1700.00
Check 1081	Marisol Garcia	Answering Service	\$300.00
Debit 11/26	Flowers.com	Condolences	\$103.53
EFT 11/28	Kiwi Global	Healthcare Benefit	\$290.77
Debit 12/3	Décor Glamor	Office Decorations	\$198.66

Debit 12/8	Abstracta	Office decorations	\$18.64
Debit 12/8	Abstracta	Office decorations	\$343.98
EFT 12/8	Thomas Beaver	Reimbursement	\$400.00
Debit 12/9	Comcast	Internet and Comms	\$243.37
EFT 12/10	Thomas Beaver	Reimbursement	\$300.00
Debit 12/10	Kennedy Studios	Framing	\$409.31
Debit 12/11	Keys Cleaners	Cleaning	\$4.30
Debit 12/17	SJ Texas Technology	Heat sealer tool	\$64.95
Debit 12/18	Budget Mailboxes	New mailbox	\$166.71
Debit 12/18	Comcast	Internet/Comms	\$219.10
Check 1090	Marisol Garcia	Answering Service	\$600.00
Check 1091	U.S. Postmaster	P.O. Box renewal	\$64.00
Debit 12/22	FedEx	Shipping case material	\$16.00
Debit 12/22	FedEx	Shipping case material	\$25.50
Debit 12/22	Keys Cleaning	Cleaning	\$25.20

2015

01/02-6/23	Comcast Cable	Internet/Comms	\$1240.33
01/02-6/23	FedEx	Shipping case material	\$110.21
01/02-6/23	U.S. Postmaster	Postage and Mail Service	\$31.71
01/02-6/24	Doctors Company	Malpractice Insurance	\$853.83
01/02-6/24	Marisol Garcia	Answering Service	\$5700.00
01/02-6/24	U.S. Treasury	Taxes	\$2114.00
01/02-6/24	Florida Dept. of Revenue	RT-6	\$967.32
01/02-6/24	DEA Registration	Certificate Renewal	\$731.00
01/02-6/24	Dental Plan	healthcare benefit	\$299.87

01/02-6/24	Thomas Beaver	Reimbursement	\$200.00
01/02-6/24	Paypal	Misc Supplies	\$71.90
01/02-6/24	Parallels	Software	\$34.99
01/02-6/24	Galls International	Lights/equipment	\$223.94
01/02-6/24	Sprint	Cell Phone	\$892.49
01/02-6/24	Florida Dept. of State	Corp. Fee	\$150.00
01/02-6/24	Keys Cleaners	Cleaning	\$65.85
01/02-6/24	Drinuance	Software	\$333.19
01/02-6/24	St Cloud Knives	autopsy instruments	\$164.29
01/02-6/24	City of Key West	Fees	\$18.75
01/02-6/24	Flowers by JJ	condolences	\$215.00
01/02-6/24	Walgreen's	Cleaning and Breakroom	\$406.79
01/02-6/24	Regional Help wanted	Personnel search	\$150.00
01/02-6/24	Kiehl	Bathroom supplies	\$95.67
01/02-6/24	CBI PC	Software back-up	\$565.87
01/02-6/24	Intuit Quickbooks	software	\$6.40
01/02-6/24	Michael Stackbauer	Coverage doctor	\$4000.00
01/02-6/24	EJ Nuwer	condolences	\$174.00
01/02-6/24	Vista Print	Business Cards	\$111.21

Exhibit B

Associated Industries Insurance Company, Inc.

A Stock Insurance Company

PO Box 310704

Boca Raton, FL 33431-0704

**WORKERS COMPENSATION
AND EMPLOYERS LIABILITY
INSURANCE POLICY**

WC 00 00 01 A

INFORMATION PAGE

- | | |
|---|---|
| <p>1. Insured:
 Thomas R. Beaver, M.D. Medical Corp.
 P.O. Box 523207
 Marathon, FL 33052</p> <p>Other workplaces not shown above:
 See Extension of Information Page</p> <p>Producer:
 AmTrust North America, Inc.
 c/o Keys Insurance Services
 Eagle American Insurance Agency, LLC
 P.O. Box 500280
 Marathon, FL 33050-0280</p> | <p>Policy Number: AWC1054486</p> <p>Federal Tax ID: 471313624</p> <p>Board File Number:</p> <p>Renewal Of: New</p> <p>Entity: Corporation</p> <p>Interim Adjustment: Annual</p> <p>Ncci Code: 25372</p> <p>SIC Code:</p> |
|---|---|
-
2. The policy period is from **9/28/2015 to 9/28/2016** **12:01 a.m. at the insured's mailing address.**
3. A. Workers Compensation Insurance: Part One of the policy applies to the Workers Compensation Law of the states listed here: Florida
- B. Employers Liability Insurance: Part Two of the policy applies to work in each stated listed in item 3.A. The limits of our liability under Part Two are:
- | | | |
|---------------------------|------------|---------------|
| Bodily Injury by Accident | \$ 100,000 | each accident |
| Bodily Injury by Disease | \$ 500,000 | policy limit |
| Bodily Injury by Disease | \$ 100,000 | each employee |
- C. Other States Insurance: Part Three of the policy applies to the states, if any, listed here: All states except ND, OH, WA, WY and State(s) Designated in Item 3A.
- D. This policy includes these endorsements and schedules:
 See attached endorsement schedule.
-
4. The premium for this policy will be determined by our Manuals of Rules, Classifications, Rates and Rating Plans. All information required below is subject to verification and change by audit.
- | | |
|---------------------------------------|------------|
| See Extension of Information Page | |
| TOTAL ESTIMATED ANNUAL PREMIUM | 614 |
| STATE ASSESSMENT | 0 |
| TOTAL ESTIMATED COST | 614 |
| Minimum Premium | 237 |
| Deposit Premium | 614 |

Issue Date: 9/29/2015

Countersigned By: _____
 Authorized Representative

7 - 27 / 0000000000000000



APPENDICES

Appendix A – Letters from Dr. Beaver’s Attorney

**Appendix B – State of Florida Attorney General’s Advisory Legal Opinion AGO
2003-57**

Appendix C – Monroe County Contract for Medical Examiner Services

Appendix D – Flow of Commingled Funds

**Appendix E – Items Purchased By Medical Examiner That Appear Not To Be
Consistent With County Purpose**

Appendix F – June 9, 2015 Email To Attorney Rosenthal

Appendix G – Unsupported Expense Transactions

Appendix H – Questionable Expenses Incurred By Medical Examiner

Appendix I – BOCC Resolution on Medical Examiner’s Fees and Rates

Appendix J – 2013 Florida Statutes Chapter 406

**Appendix A:
Letters from
Dr. Beaver's Attorney**

NOTE:

Eleven pages attached to the June 1, 2015 letter from Attorney Alex Rosenthal and referred to therein as “Bates 1-11” were removed by the auditors because these pages contained personal information regarding deceased individuals. These pages, with exempted information redacted, may be obtained from the Medical Examiner’s Office or from the Internal Audit Division of the Monroe County Clerk of Circuit Court & Comptroller.



June 1, 2015

Reuben Iyamu, MBA, CFE
Director of Internal Audit
Clerk of Circuit Court & Comptroller
Monroe County, Florida

Re: Request for Information relating to Audit of Monroe County Medical Examiner

Dear Mr. Iyamu:

As I mentioned, this firm represents Dr. Thomas Beaver, M.D. ("Dr. Beaver"). This is in response to your request for information relating to Monroe County's demand for an audit of the Medical Examiner's office.

As you know, the scope of the contractual relationship between Monroe County and Dr. Beaver is contained within the Agreement dated June 11, 2014. (the "Agreement"). The relationship between Dr. Beaver and the County is that of an independent contractor, it being clear that the County does not, and has no legal right, to control the method and manner in which Dr. Beaver performs the functions of Medical Examiner.

The obligation to maintain records and the right to review and audit those records are described in ¶4 of the Agreement which provides in part:

"Accounting and Records. Records of Medical Examiner pertaining to this Agreement shall be kept on generally recognized accounting principles, and shall be available to the County or to an authorized representative of County...for audit. Both parties shall maintain such records as are necessary to account for state funds disbursed by the Medical Examiner's Commission..."

The Agreement clearly provides that the only records which must be kept by Dr. Beaver are financial records which are to be kept on "generally recognized accounting principles." Non-financial records are not subject to ¶4 nor are they required to be kept or are they subject to inspection or audit by the County pursuant to ¶4. The only limited right to an audit is to make available the described "records" and there is no right to interview or meet with any of Medical Examiner's employees or agents or to otherwise interview them.

The Agreement contains no other covenants concerning the right of an audit nor the scope of an audit by the County. Accordingly, Dr. Beaver objects to the County's general

request for an audit, the scope of and the purpose of which has not yet been defined by the County. This is particularly the case where the letter informing Dr. Beaver of the intent to perform the audit specifically states that "[t]he audit scope and objectives will be determined after interviews with management and other appropriate personnel" and states that the audit is to review Dr. Beaver's adherence to contract provisions adherence to individual training manuals, appropriateness of revenue and expenditures, and appropriateness of management review."

To the extent that there are certain covenants in the Agreement about which you are inquiring as to Dr. Beaver's "adherence," we ask that you provide same so that we can determine the connection between the requested information and the identified covenant. That being said, many of the items requested of Dr. Beaver in your May 4, 2015 email have already been provided by Dr. Beaver to the County during his tenure as Medical Examiner and he will continue to do so to the extent required by the Agreement. Dr. Beaver further objects to the County interviewing any of the employees or personnel of the Medical Examiner's office.

Dr. Beaver also objects to the request to the extent that it does not identify the scope by time of the request in many of the items requested. As a result, the response will be limited to that which exists as of the date of the request (unless a time period is identified in the request).

With respect to your specific requests, and without waiving any objection to the propriety of the request, the right to object to future requests, or the right to an audit which has not been defined in scope or purpose, the following is Dr. Beaver's response to your email dated May 4, 2015:

1. Written Policies and Procedures established by the Medical Examiner's Office. It should be pointed out that nothing contained in the Agreement requires the existence of any formal written policies and procedures. Moreover, Dr. Beaver believes that the policies and procedures that he establishes from to time are not subject to review by the County inasmuch as he serves solely in the capacity of an independent contractor and not subject to the County's methods or dictates as to methods and manner of his provision of services. Accordingly, Dr. Beaver believes he has the right to withhold his policies and procedures from the County.
2. If any, copies of reports of any audit or reviews conducted of M/E by any independent consultants: None.
3. List of all revenues that are generated by M/E: None other than sums paid by the County.
4. List of all cases performed (on a monthly basis) for the last 12 months categorized by types of cases: See attached Bates Nos. 1-11.
5. If applicable, list of grants received from other source. None.
6. List of all bank accounts including name and title of the bank accounts. Dr. Beaver will provide the County with bank account information (limited to institution and account holder) for any accounts for the operation of the Medical Examiner's office only. See attached Bates No. 12.

Letter to Reuben Iyamu, MBA, CFE

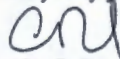
June 1, 2015

Page 3

7. List showing all M/E staff (including paid staff and volunteers) and the roles or functions including title of each position. See attached Bates No. 13.
8. Medical Examiner and all employee salary rate (annual or hourly): Dr. Beaver will provide his annual salary in response to this request. However, the rates of pay for individual employees of the office are not being provided. A total annualized amount paid for all staff will be provided. See attached Bates No. 14.
9. If available, copy of M/E office organization chart that shows the structure of the office. None.
10. List of all computer Information Systems (software applications) used for operations. None other than that provided by the County.
11. List of last inventory completed showing:
 - a. All items purchased and provided by the County: See attached Bates Nos. 15-21.
 - b. All items purchased by M/E: See attached Bates Nos. 22-25.
12. If any, example copy of monthly reports submitted to the County. See attached Bates Nos. 26-29.
13. Number of credit cards use if any. Dr. Beaver will provide the County with credit card information (limited to institution and account holder) for any accounts for the operation of the Medical Examiner's office only. With this caveat, the response is: None.

Please direct any future communications concerning this subject to the undersigned. Let me know if you have any questions.

Very truly yours,



Alex P. Rosenthal

Enc.

cc: Dr. Thomas Beaver

Bank Accounts:

Capital Bank

List showing all M/E staff (including paid staff and volunteers) and the roles or functions including title of each position.

Thomas R. Beaver, M.D. Medical Examiner

Staff:

Daashia Cochran, Investigator and Forensic Technician

Judy Olson, Clerical/Admin

Marisol Garcia, Investigator

Karen Thomas, Investigator and Forensic Technician

Patrick Blaney, Clerical

Medical Examiner and all employee salary rate (annual or hourly):

Total Payroll: \$415,200.00 (annualized)

Thomas R. Beaver, M.D. Medical Examiner: \$180,000 per year base salary.

Staff: \$182,000.00

Vacation/ sick coverage: 4 weeks (28 days) X \$1900 per day: \$53,200.00

Does not include payroll raises, payroll taxes, unemployment taxes/insurance, worker's compensation insurance, health insurance, bonuses, incentives, dental insurance, overtime, mileage.

SUNGARD PENTAMATION - FIXED ASSETS
 DATE: 05/08/15
 TIME: 13:38:58

MONROE COUNTY BOCC
 FIXED ASSETS LISTING

PAGE NUMBER: 1
 REPORT110
 SORTED BY assets.tagno,assets.improvement_num

SELECTION CRITERIA: (((assets.user_1 = "11"))) AND (assets.retdate IS NULL))

ASSET ID	DESCRIPTIVE INFORMATION	ACQUISITION INFORMATION	DEPRECIATION INFORMATION
4808	DELL DIMENSION 8200 -000 MFR DELL MODEL DIMENSION 8200 S/N 67LVS11 INVENTORY DATE 07/23/14 CONDITION GOOD STATUS ACTIVE NEXT SCHEDULED MAINTENANCE CUSTODIAN 11 REMARKS/LIC # OLD ID # 1300-049	FUNDING 001 CAPITAL ASSET Y VENDOR DELL MAKETING CAT 504 PO 232601 UNITS 1 LOC MK-M14 CHECK 72635 UN CST 1632.00 FUND TYPE G ACQUIRE 09/11/02 COST 1632.00 DPT 68000 INS CO GRT INS VAL 0.00 LOCATION MTHN W/TECH SERV TRF FROM/TO	EST LIFE DEP LIFE DEP N POST DP N DEP METH SALVAGE VALU .00 ACCUM DEP 1632.00 REM BOOK BASIS .00 DEP BASIS 1632.00 LAST POSTING DATE 09/30/07 SALE AMOUNT .00 RETIRED DATE
	DISTRIBUTION INFORMATION FUNCTION 5200 PUBLIC SAFETY	ACTIVITY 5270 MEDICAL EXAMINER	DEP ORGN 89501 ACCOUNT 530590 PCT 1.00
4813	LAB REFRIGERATOR -000 MFR REVCO LAB MODEL S/N INVENTORY DATE 09/20/14 CONDITION GOOD STATUS ACTIVE NEXT SCHEDULED MAINTENANCE CUSTODIAN 11 REMARKS/LIC # OLD ID # 1300-050	FUNDING 001 CAPITAL ASSET Y VENDOR FISHER SCIENTIFIC CAT 506 PO 232585 UNITS 1 LOC MK-M14 CHECK 73652 UN CST 4928.00 FUND TYPE G ACQUIRE 09/30/02 COST 4928.00 DPT 68000 INS CO GRT INS VAL 0.00 LOCATION BP DEAN & SON FUNERAL TRF FROM/TO	EST LIFE DEP LIFE DEP N POST DP N DEP METH SALVAGE VALU .00 ACCUM DEP 4928.00 REM BOOK BASIS .00 DEP BASIS 4928.00 LAST POSTING DATE 09/30/12 SALE AMOUNT .00 RETIRED DATE
	DISTRIBUTION INFORMATION FUNCTION 5200 PUBLIC SAFETY	ACTIVITY 5270 MEDICAL EXAMINER	DEP ORGN 89501 ACCOUNT 530590 PCT 1.00
4814	MICROSCOPE -000 MFR FISHER SCIENTIFIC MODEL STEREMASTER S/N INVENTORY DATE 09/20/14 CONDITION GOOD STATUS ACTIVE NEXT SCHEDULED MAINTENANCE CUSTODIAN 11 REMARKS/LIC # GARY MCCULLOUGH 797-0052 OLD ID # 1300-051	FUNDING 001 CAPITAL ASSET Y VENDOR FISHER SCIENTIFIC CAT 502 PO 232887 UNITS 1 LOC MK-M14 CHECK 74030 UN CST 1536.63 FUND TYPE G ACQUIRE 09/30/02 COST 1536.63 DPT 68000 INS CO GRT INS VAL 0.00 LOCATION KW 1310 FLAGLER FOLE TRF FROM/TO	EST LIFE DEP LIFE DEP N POST DP N DEP METH SALVAGE VALU .00 ACCUM DEP 1536.63 REM BOOK BASIS .00 DEP BASIS 1536.63 LAST POSTING DATE 09/30/07 SALE AMOUNT .00 RETIRED DATE
	DISTRIBUTION INFORMATION FUNCTION 5200 PUBLIC SAFETY	ACTIVITY 5270 MEDICAL EXAMINER	DEP ORGN 89501 ACCOUNT 530590 PCT 1.00
4827	DIGITAL RADIO -000 MFR MOTOROLA MODEL ASTRO HTS 2500 S/N 205CKU0730 INVENTORY DATE 09/20/14 CONDITION GOOD STATUS ACTIVE NEXT SCHEDULED MAINTENANCE 09/30/05 CUSTODIAN 11 REMARKS/LIC # OLD ID # 1505-224	FUNDING 158 CAPITAL ASSET Y VENDOR MOTOROLA CAT 505 PO 591 UNITS 1 LOC MK-M14 CHECK 105952 UN CST 2891.25 FUND TYPE G ACQUIRE 09/23/04 COST 2891.25 DPT 68000 INS CO GRT INS VAL 0.00 LOCATION MTHN MIKE BATES TRF FROM/TO FR 10505 TO 68000	EST LIFE 5 DEP LIFE DEP N POST DP N DEP METH SALVAGE VALU .00 ACCUM DEP 2891.25 REM BOOK BASIS .00 DEP BASIS 2891.25 LAST POSTING DATE 09/30/09 SALE AMOUNT .00 RETIRED DATE

88

SUNGARD PERTAMATION - FIXED ASSETS
 DATE: 05/08/15
 TIME: 13:38:58

MONROE COUNTY BOCC
 FIXED ASSETS LISTING

PAGE NUMBER: 3
 REPORT10
 SORTED BY assets.tagno,assets.improvement_num

SELECTION CRITERIA: (((assets.user_1 = "11")) AND (assets.retdate IS NULL))

ASSET ID	DESCRIPTIVE INFORMATION	ACQUISITION INFORMATION	DEPRECIATION INFORMATION
6392	LABORATORY FREEZER -000 MFR RTF MODEL HC-45-LT-T S/N INVENTORY DATE 09/20/14 CONDITION STATUS ACTIVE NEXT SCHEDULED MAINTENANCE CUSTODIAN 11 REMARKS/LIC # OLD ID #	FUNDING 001 CAPITAL ASSET Y VENDOR RTF MANUFACTURING CAT 506 PO 00023625 UNITS 1 LOC MK-M14 CHECK 529259 UN CST 4790.00 FUND TYPE G ACQUIRE 04/28/08 COST 4790.00 DPT 68000 INS CO GRT INS VAL 0.00 LOCATION MED EXAMINERS OFFICE TRF FROM/TO	EST LIFE 10 DEP LIFE 10 DEP Y POST DP Y DEP METH SL SALVAGE VALU 3073.58 ACCUM DEP 1716.42 REM BOOK BASIS 4790.00 DEP BASIS 4790.00 LAST POSTING DATE 09/30/14 SALE AMOUNT RETIRED DATE
DISTRIBUTION INFORMATION			
	FUNCTION 5200 PUBLIC SAFETY	ACTIVITY 5270 MEDICAL EXAMINER	DEP ORGN 89501 ACCOUNT 530590 PCT 1.00
6394	FILING SYSTEM -000 MFR ADVANCED FILING SYSTEMS MODEL S/N INVENTORY DATE 09/20/14 CONDITION STATUS ACTIVE NEXT SCHEDULED MAINTENANCE CUSTODIAN 11 REMARKS/LIC # OLD ID #	FUNDING 001 CAPITAL ASSET Y VENDOR ADVANCED FILING SYSTEMS CAT 502 PO 00023627 UNITS 1 LOC MK-M14 CHECK 529078 UN CST 5600.00 FUND TYPE G ACQUIRE 05/07/08 COST 5600.00 DPT 68000 INS CO GRT INS VAL 0.00 LOCATION MED EXAMINERS OFFICE TRF FROM/TO	EST LIFE 5 DEP LIFE DEP N POST DP N DEP METH SALVAGE VALU ACCUM DEP 5600.00 REM BOOK BASIS DEP BASIS 5600.00 LAST POSTING DATE 09/30/13 SALE AMOUNT RETIRED DATE
DISTRIBUTION INFORMATION			
	FUNCTION 5200 PUBLIC SAFETY	ACTIVITY 5270 MEDICAL EXAMINER	DEP ORGN 89501 ACCOUNT 530590 PCT 1.00
6428	KODAK CR SCANNER -000 MFR KODAK MODEL ACL4 S/N 30505037 INVENTORY DATE 09/20/14 CONDITION STATUS ACTIVE NEXT SCHEDULED MAINTENANCE CUSTODIAN 11 REMARKS/LIC # OLD ID #	FUNDING 001 CAPITAL ASSET Y VENDOR MINIKRAY CAT 504 PO 00024202 UNITS 1 LOC MK-M14 CHECK 530275 UN CST 35411.07 FUND TYPE G ACQUIRE 06/10/08 COST 35411.07 DPT 68000 INS CO GRT INS VAL 0.00 LOCATION MED EXAMINER TRF FROM/TO	EST LIFE 5 DEP LIFE DEP N POST DP N DEP METH SALVAGE VALU ACCUM DEP 35411.07 REM BOOK BASIS DEP BASIS 35411.07 LAST POSTING DATE 09/30/13 SALE AMOUNT RETIRED DATE
DISTRIBUTION INFORMATION			
	FUNCTION 5200 PUBLIC SAFETY	ACTIVITY 5270 MEDICAL EXAMINER	DEP ORGN 89501 ACCOUNT 530590 PCT 1.00
6479	AUTOPSY CARRIER W/ TRAY -000 MFR MORTECH MANUFACTURING MODEL M6000015C S/N 052245 INVENTORY DATE 09/20/14 CONDITION STATUS ACTIVE NEXT SCHEDULED MAINTENANCE CUSTODIAN 11 REMARKS/LIC # OLD ID #	FUNDING 001 CAPITAL ASSET Y VENDOR MORTECH MANUFACTURING CAT 508 PO 00023637 UNITS 1 LOC MK-M14 CHECK 531327 UN CST 3345.20 FUND TYPE G ACQUIRE 05/30/08 COST 3345.20 DPT 68000 INS CO GRT INS VAL 0.00 LOCATION MED EXAM TRF FROM/TO	EST LIFE 7 DEP LIFE 7 DEP Y POST DP Y DEP METH SL SALVAGE VALU ACCUM DEP 3026.64 REM BOOK BASIS 318.56 DEP BASIS 3345.20 LAST POSTING DATE 09/30/14 SALE AMOUNT RETIRED DATE

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SELECTION CRITERIA: ((assets.user_1 = "11")) AND (assets.retdate IS NULL)

ASSET ID	DESCRIPTIVE INFORMATION	ACQUISITION INFORMATION	DEPRECIATION INFORMATION
6480	DISTRIBUTION INFORMATION FUNCTION 5200 PUBLIC SAFETY	ACTIVITY 5270 MEDICAL EXAMINER	DEP ORGN 89501 ACCOUNT 530590 PCT 1.00
	AUTOPSY CARRIER W/ TRAY	FUNDING 001 CAPITAL ASSET Y	EST LIFE 7 DEP LIFE 7
	MFR MORTECH MANUFACTURING	VENDOR MORTECH MANUFACTURING	DEP Y POST DP Y DEP METH SL
	MODEL M6000015C	CAT 508 PO 00023637 UNITS 1	SALVAGE VALU .00
	S/N 052246	LOC MK-M14 CHECK 531327 UN CST 3345.20	ACCUM DEP 3026.64
	INVENTORY DATE 09/20/14	FUND TYPE G ACQUIRE 05/30/08 COST 3345.20	REM BOOK BASIS 318.56
	CONDITION STATUS ACTIVE	DPT 68000 INS CO	DEP BASIS 3345.20
	NEXT SCHEDULED MAINTENANCE	GRT INS VAL 0.00	LAST POSTING DATE 09/30/14
	CUSTODIAN 11	LOCATION MED EXAM	SALE AMOUNT .00
	REMARKS/LIC #	TRF FROM/TO	RETIRED DATE
	OLD ID #		
	6481	DISTRIBUTION INFORMATION FUNCTION 5200 PUBLIC SAFETY	ACTIVITY 5270 MEDICAL EXAMINER
CANTILEVER STORAGE		FUNDING 001 CAPITAL ASSET Y	EST LIFE 7 DEP LIFE 7
MFR MORTECH MANUFACTURING		VENDOR MORTECH MANUFACTURING	DEP Y POST DP Y DEP METH SL
MODEL M 7002-5SS		CAT 508 PO 00023637 UNITS 1	SALVAGE VALU .00
S/N 052242		LOC MK-M14 CHECK 531327 UN CST 1920.00	ACCUM DEP 1737.17
INVENTORY DATE 09/20/14		FUND TYPE G ACQUIRE 05/30/08 COST 1920.00	REM BOOK BASIS 182.83
CONDITION STATUS ACTIVE		DPT 68000 INS CO	DEP BASIS 1920.00
NEXT SCHEDULED MAINTENANCE		GRT INS VAL 0.00	LAST POSTING DATE 09/30/14
CUSTODIAN 11		LOCATION MED EXAM	SALE AMOUNT .00
REMARKS/LIC #		TRF FROM/TO	RETIRED DATE
OLD ID #			
6482		DISTRIBUTION INFORMATION FUNCTION 5200 PUBLIC SAFETY	ACTIVITY 5270 MEDICAL EXAMINER
	CANTILEVER STORAGE	FUNDING 001 CAPITAL ASSET Y	EST LIFE 7 DEP LIFE 7
	MFR MORTECH MANUFACTURING	VENDOR MORTECH MANUFACTURING	DEP Y POST DP Y DEP METH SL
	MODEL M 7002-5SS	CAT 508 PO 00023637 UNITS 1	SALVAGE VALU .00
	S/N 052243	LOC MK-M14 CHECK 531327 UN CST 1920.00	ACCUM DEP 1737.17
	INVENTORY DATE 09/20/14	FUND TYPE G ACQUIRE 05/30/08 COST 1920.00	REM BOOK BASIS 182.83
	CONDITION STATUS ACTIVE	DPT 68000 INS CO	DEP BASIS 1920.00
	NEXT SCHEDULED MAINTENANCE	GRT INS VAL 0.00	LAST POSTING DATE 09/30/14
	CUSTODIAN 11	LOCATION MED EXAM	SALE AMOUNT .00
	REMARKS/LIC #	TRF FROM/TO	RETIRED DATE
	OLD ID #		
		DISTRIBUTION INFORMATION FUNCTION 5200 PUBLIC SAFETY	ACTIVITY 5270 MEDICAL EXAMINER

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SELECTION CRITERIA: (((assets.user_1 = "11")) AND (assets.retdate IS NULL))

ASSET ID	DESCRIPTIVE INFORMATION	ACQUISITION INFORMATION	DEPRECIATION INFORMATION
6483	CANTILEVER STORAGE -000 MFR MORTECH MANUFACTURING MODEL M 7002-5SS S/N 052244 INVENTORY DATE 09/20/14 CONDITION STATUS ACTIVE NEXT SCHEDULED MAINTENANCE CUSTODIAN 11 REMARKS/LIC # OLD ID #	FUNDING 001 CAPITAL ASSET Y CLS M VENDOR MORTECH MANUFACTURING CAT 508 PO 00023637 UNITS 1 LOC MK-M14 CHECK 531327 UN CST 1920.00 FUND TYPE G ACQUIRE 05/30/08 COST 1920.00 DPT 68000 INS CO GRT INS VAL 0.00 LOCATION MED EXAM TRF FROM/TO	EST LIFE 7 DEP LIFE 7 DEP Y POST DP Y DEP METH SL SALVAGE VALU .00 ACCUM DEP 1737.17 REM BOOK BASIS 182.83 DEP BASIS 1920.00 LAST POSTING DATE 09/30/14 SALE AMOUNT .00 RETIRED DATE
	DISTRIBUTION INFORMATION FUNCTION 5200 PUBLIC SAFETY	ACTIVITY 5270 MEDICAL EXAMINER	DEP ORGN 89501 ACCOUNT 530590 PCT 1.00
6484	CADAVER STRETCHER -000 MFR MORTECH MANUFACTURING MODEL M6000010 S/N 052226 INVENTORY DATE 09/20/14 CONDITION STATUS ACTIVE NEXT SCHEDULED MAINTENANCE CUSTODIAN 11 REMARKS/LIC # OLD ID #	FUNDING 001 CAPITAL ASSET Y CLS M VENDOR MORTECH MANUFACTURING CAT 508 PO 00023637 UNITS 1 LOC MK-M14 CHECK 531327 UN CST 2194.10 FUND TYPE G ACQUIRE 05/30/08 COST 2194.10 DPT 68000 INS CO GRT INS VAL 0.00 LOCATION MED EXAM TRF FROM/TO	EST LIFE 7 DEP LIFE 7 DEP Y POST DP Y DEP METH SL SALVAGE VALU .00 ACCUM DEP 1985.12 REM BOOK BASIS 208.98 DEP BASIS 2194.10 LAST POSTING DATE 09/30/14 SALE AMOUNT .00 RETIRED DATE
	DISTRIBUTION INFORMATION FUNCTION 5200 PUBLIC SAFETY	ACTIVITY 5270 MEDICAL EXAMINER	DEP ORGN 89501 ACCOUNT 530590 PCT 1.00
6485	CADAVER STRETCHER -000 MFR MORTECH MANUFACTURING MODEL M6000010 S/N 052229 INVENTORY DATE 09/20/14 CONDITION STATUS ACTIVE NEXT SCHEDULED MAINTENANCE CUSTODIAN 11 REMARKS/LIC # OLD ID #	FUNDING 001 CAPITAL ASSET Y CLS M VENDOR MORTECH MANUFACTURING CAT 508 PO 00023637 UNITS 1 LOC MK-M14 CHECK 531327 UN CST 2194.10 FUND TYPE G ACQUIRE 05/30/08 COST 2194.10 DPT 68000 INS CO GRT INS VAL 0.00 LOCATION MED EXAM TRF FROM/TO	EST LIFE 7 DEP LIFE 7 DEP Y POST DP Y DEP METH SL SALVAGE VALU .00 ACCUM DEP 1985.12 REM BOOK BASIS 208.98 DEP BASIS 2194.10 LAST POSTING DATE 09/30/14 SALE AMOUNT .00 RETIRED DATE
	DISTRIBUTION INFORMATION FUNCTION 5200 PUBLIC SAFETY	ACTIVITY 5270 MEDICAL EXAMINER	DEP ORGN 89501 ACCOUNT 530590 PCT 1.00
6486	CADAVER STRETCHER -000 MFR MORTECH MANUFACTURING MODEL M6000010 S/N 052232 INVENTORY DATE 09/20/14 CONDITION STATUS ACTIVE NEXT SCHEDULED MAINTENANCE CUSTODIAN 11 REMARKS/LIC # OLD ID #	FUNDING 001 CAPITAL ASSET Y CLS M VENDOR MORTECH MANUFACTURING CAT 508 PO 00023637 UNITS 1 LOC MK-M14 CHECK 531327 UN CST 2194.10 FUND TYPE G ACQUIRE 05/30/08 COST 2194.10 DPT 68000 INS CO GRT INS VAL 0.00 LOCATION MED EXAM TRF FROM/TO	EST LIFE 7 DEP LIFE 7 DEP Y POST DP Y DEP METH SL SALVAGE VALU .00 ACCUM DEP 1985.12 REM BOOK BASIS 208.98 DEP BASIS 2194.10 LAST POSTING DATE 09/30/14 SALE AMOUNT .00 RETIRED DATE
	DISTRIBUTION INFORMATION FUNCTION 5200 PUBLIC SAFETY	ACTIVITY 5270 MEDICAL EXAMINER	DEP ORGN 89501 ACCOUNT 530590 PCT 1.00

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SELECTION CRITERIA: ((assets.user_1 = "11")) AND (assets.retdate IS NULL)

ASSET ID	DESCRIPTIVE INFORMATION	ACQUISITION INFORMATION	DEPRECIATION INFORMATION	
6487	DISTRIBUTION INFORMATION	ACTIVITY	DEP ORGN	
	FUNCTION	5270	89501	
	5200 PUBLIC SAFETY	MEDICAL EXAMINER	ACCOUNT	
			530590	
			PCT	
			1.00	
	CADAVER STRETCHER	FUNDING 001	CAPITAL ASSET Y	EST LIFE 7
	MFR MORTECH MANUFACTURING	VENDOR MORTECH MANUFACTURING		DEP Y POST DP Y DEP METH SL
	MODEL M6000010	CLS M PO 00023637	UNITS 1	SALVAGE VALU
	S/N 052233	LOC MK-M14 CHECK 531327	UN CST 2194.10	ACCUM DEP
	INVENTORY DATE 09/20/14	FUND TYPE G ACQUIRE 05/30/08	COST 2194.10	REM BOOK BASIS
	CONDITION STATUS ACTIVE	DPT 68000 INS CO		DEP BASIS
	NEXT SCHEDULED MAINTENANCE	GRT LOCATION INS VAL 0.00		LAST POSTING DATE
	CUSTODIAN 11	TRF FROM/TO		09/30/14
	REMARKS/LIC #			SALE AMOUNT
OLD ID #			RETIRED DATE	
6488	DISTRIBUTION INFORMATION	ACTIVITY	DEP ORGN	
	FUNCTION	5270	89501	
	5200 PUBLIC SAFETY	MEDICAL EXAMINER	ACCOUNT	
			530590	
			PCT	
			1.00	
	CADAVER STRETCHER	FUNDING 001	CAPITAL ASSET Y	EST LIFE 7
	MFR MORTECH MANUFACTURING	VENDOR MORTECH MANUFACTURING		DEP Y POST DP Y DEP METH SL
	MODEL M6000010	CLS M PO 00023637	UNITS 1	SALVAGE VALU
	S/N 052234	LOC MK-M14 CHECK 531327	UN CST 2194.10	ACCUM DEP
	INVENTORY DATE 09/20/14	FUND TYPE G ACQUIRE 05/30/08	COST 2194.10	REM BOOK BASIS
	CONDITION STATUS ACTIVE	DPT 68000 INS CO		DEP BASIS
	NEXT SCHEDULED MAINTENANCE	GRT LOCATION INS VAL 0.00		LAST POSTING DATE
	CUSTODIAN 11	TRF FROM/TO		09/30/14
	REMARKS/LIC #			SALE AMOUNT
OLD ID #			RETIRED DATE	
6568	DISTRIBUTION INFORMATION	ACTIVITY	DEP ORGN	
	FUNCTION	5270	89501	
	5200 PUBLIC SAFETY	MEDICAL EXAMINER	ACCOUNT	
			530590	
			PCT	
			1.00	
	STRYKER AUTOPSY SAM	FUNDING 001	CAPITAL ASSET Y	EST LIFE 7
	MFR STRYKER	VENDOR MEDTECH FORENSICS		DEP Y POST DP Y DEP METH SL
	MODEL MODEL 810	CLS M PO 00025122	UNITS 1	SALVAGE VALU
	S/N	LOC MK-M14 CHECK 534028	UN CST 1950.00	ACCUM DEP
	INVENTORY DATE 09/29/14	FUND TYPE G ACQUIRE 09/29/08	COST 1950.00	REM BOOK BASIS
	CONDITION STATUS ACTIVE	DPT 68000 INS CO		DEP BASIS
	NEXT SCHEDULED MAINTENANCE	GRT LOCATION INS VAL 0.00		LAST POSTING DATE
	CUSTODIAN 11	TRF FROM/TO		09/30/14
	REMARKS/LIC # TAG IN BOOK			SALE AMOUNT
OLD ID #			RETIRED DATE	
	DISTRIBUTION INFORMATION	ACTIVITY	DEP ORGN	
	FUNCTION	5270	89501	
	5200 PUBLIC SAFETY	MEDICAL EXAMINER	ACCOUNT	
			530590	
			PCT	
			1.00	

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SUNGARD PENTAMATION - FIXED ASSETS
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SELECTION CRITERIA: {{{assets.user_1 = "11"}} AND (assets.retdate IS NULL)}

ASSET ID		DESCRIPTIVE INFORMATION	ACQUISITION INFORMATION				DEPRECIATION INFORMATION			
6719	-000	GOMCO 3840 VACUUM PUMP MFR GOMCO MODEL 3840 S/N INVENTORY DATE 09/20/14 CONDITION STATUS ACTIVE NEXT SCHEDULED MAINTENANCE CUSTODIAN 11 REMARKS/LIC # OLD ID #	CLS M CAT 508 LOC MK-M14 FUND TYPE G DPT 68000 GRT	FUNDING 001 VENDOR CLAFLIN MEDICAL PO 00027440 CHECK 539849 ACQUIRE 04/30/09 INS CO INS VAL	CAPITAL ASSET Y UNITS 1 UN CST 2436.00 COST 2436.00 0.00	EST LIFE 7 DEP Y POST DP Y SALVAGE VALU ACCUM DEP REM BOOK BASIS DEP BASIS LAST POSTING DATE SALE AMOUNT RETIRED DATE	DEP LIFE 7 DEP METH SL 1885.00 551.00 2436.00 09/30/14 .00			
		DISTRIBUTION INFORMATION	ACTIVITY	DEP ORGN	ACCOUNT	PCT				
		FUNCTION 5200 PUBLIC SAFETY	5270 MEDICAL EXAMINER	89501	530590	1.00				
6725	-000	HP M3035XS PRINTER MFR HP MODEL M3035XS S/N SCNNLC18621 INVENTORY DATE 09/20/14 CONDITION STATUS ACTIVE NEXT SCHEDULED MAINTENANCE CUSTODIAN 11 REMARKS/LIC # OLD ID #	CLS M CAT 502 LOC MK-M14 FUND TYPE G DPT 68000 GRT	FUNDING 001 VENDOR CDW PO 27859 CHECK 541516 ACQUIRE 06/12/09 INS CO INS VAL	CAPITAL ASSET Y UNITS 1 UN CST 2050.31 COST 2050.31 0.00	EST LIFE 5 DEP N POST DP Y SALVAGE VALU ACCUM DEP REM BOOK BASIS DEP BASIS LAST POSTING DATE SALE AMOUNT RETIRED DATE	DEP LIFE 5 DEP METH SL 2050.31 2050.31 2050.31 09/30/14 .00			
		DISTRIBUTION INFORMATION	ACTIVITY	DEP ORGN	ACCOUNT	PCT				
		FUNCTION 5200 PUBLIC SAFETY	5270 MEDICAL EXAMINER	89501	530590	1.00				
7897	-000	HYDRALIC LIFT, AUTOPSY CARRIER MFR MORTECH MANUFACTURING MODEL 600017/T3603 S/N /057318/057282 INVENTORY DATE 09/20/14 CONDITION NEW STATUS ACTIVE NEXT SCHEDULED MAINTENANCE CUSTODIAN 11 REMARKS/LIC # OLD ID #	CLS M CAT 508 LOC MK-M14 FUND TYPE G DPT 68000 GRT	FUNDING 001 VENDOR 92731 PO 46833 CHECK 598188 ACQUIRE 03/28/14 INS CO INS VAL	CAPITAL ASSET Y UNITS 1 UN CST 11049.00 COST 11049.00 0.00	EST LIFE 7 DEP Y POST DP Y SALVAGE VALU ACCUM DEP REM BOOK BASIS DEP BASIS LAST POSTING DATE SALE AMOUNT RETIRED DATE	DEP LIFE 7 DEP METH SL 789.21 10259.79 11049.00 09/30/14 .00			
		DISTRIBUTION INFORMATION	ACTIVITY	DEP ORGN	ACCOUNT	PCT				
		FUNCTION 5200 PUBLIC SAFETY	5270 MEDICAL EXAMINER	89501	530590	1.00				
REPORT TOTAL		24 RECORDS SELECTED								
		COST	119,032.41							
		INSURANCE VALUE	.00							
		SALVAGE VALUE	.00							
		ACCUMULATED DEPRECIATION	103,996.11							
		SALE AMOUNT	.00							

As of 10/1/14
Inventory Date

Header

ME Inventory

- 1 Oxygen Analyzer
- 2 Nitrox Analyzer
- 3 Shirt (quantity = 7)
- 4 Impact Universal Joint
- 5 Sockett Set
- 6 Metric Deep Impact Sockett Set
- 7 Extension Bar Set
- 8 Full Cover Face Hood
- 9 Polyethylene Isolation Gown
- 10 Physicians Desk Reference
- 11 Eye Protection
- 12 Bulk Replacement Blades
- 13 Label Kit
- 14 Label System
- 15 Fingerprint Cards
- 16 Scalpel Blades
- 17 Headline Sign
- 18 Coded Key Tags
- 19 Key Rack
- 20 Key Cabinet
- 21 Impact Wrench
- 22 Digital Freezer Thermometer
- 23 Mechanical Hanging Scale
- 24 Mylar Thermal Blankets
- 25 Surgical Scrub
- 26 Camera Battery Pack
- 27 Plastic Bags 8x12
- 28 Pelican Case 1020
- 29 Pelican Case 1050
- 30 Nitrile Extended Cuff Gloves
- 31 Five Gallon Water Storage
- 32 Formaline
- 33 Microfiber Cloth
- 34 Skin Staple Remover Kit
- 35 Disposable Sterile Skin Stapler
- 36 Reference Book
- 37 Ophthalmoscope
- 38 Bloodstain Card Pack
- 39 Hard Drive
- 40 Drive Dock
- 41 Hard Disk Case
- 42 Compression Sleeveless

- 43 PVC Air Hose
- 44 PSI Compressor
- 45 2 TB Hard Drive
- 46 Topical Aerosol Foam
- 47 Lithium 3V Batteries
- 48 Knife
- 49 Knife Sharpener
- 50 Drill and Tap Bit
- 51 Cutting Fluid
- 52 Specimen Containers
- 53 Transfer pipettes 3ml
- 54 Test Tube Clamp
- 55 Bluetooth Headset
- 56 N Batteries
- 57 Projector Mount
- 58 Heater
- 59 LED Headlamp
- 60 Filter Paper Qualitative Medium 7cm
- 61 Glass Funnel
- 62 Graduated Cylinder Set
- 63 Magnetic Mini-Stirrer
- 64 Glass Beaker Set
- 65 Filter Paper Qualitative Medium 15cm
- 66 Magnetic Stirrer Mixer
- 67 Biohazard Bags
- 68 Biohazard Warning Labels
- 69 Full Face Shield
- 70 Medical Action Infectious Waste Bags
- 71 SanDisk
- 72 Micro SDHC
- 73 E90 Batteries
- 74 Portable GPS
- 75 Nikon Camera
- 76 40.5 Filter Kit
- 77 En-EL22 Batteries
- 78 Gun Shot Residue Kit
 - High Risk Gloves L
 - High Risk Gloves XL
 - Ultragard LPE L
 - Hand Sanitizer
 - Label Stickers
 - Sanitary Wipes

Face Masks
Printer Paper
Forceps
Bleach
Laundry Detergent
Evidence Labels
Tape
Hanging File Folders
Case Folders
Printer Ink
Desk Calendar
Linen Sheets
Legal Pads
Dragon Dictate Software
Bath Tissue
Three Ring Binders
Hot Plate
Dry Erase Markers
Retrax Truck Bed Cover
Shoe Covers
Bouffant Caps
Moulded Surgical Masks
Hypodermic Needles
Sterile Tube
Tissue Cassettes
35 ml Syringe
Single Use Needles
Cotton Tipped Applicators
Alcohol Swabs
Hydrogen Peroxide
Gauze Sponges
Chromic Gut
Decalcifying Solution
Alcohol Prep Pads
Tarps
Body Bags
AIT Kits
Adult Aprons
Surgical Caps
Evidence Shipping Boxes
Pine-Sol
Fingerprint Ink Pad

Measuring Tape
Parafilm
Paper Towels
Sealable Specimen Bags
ABFO Ruler
Saw Blades

DISTRICT SIXTEEN MEDICAL EXAMINER

56639 Overseas Hwy, Marathon, Florida 33050 (305) 743-9011, fax (305) 743-9013
Mailing Address: Post Office Box 523207 Marathon Shores, Florida 33052

DISTRICT
MEDICAL EXAMINER
Thomas R. Beaver, M.D.

INVESTIGATOR &
FORENSIC TECHNICIAN
Ryan B. Moe

INVESTIGATOR &
FORENSIC TECHNICIAN
Zack Smith

MONTHLY ACTIVITY REPORT

Month: **JANUARY 2015**

- A. Total number of all cases reported: 26
- B. Total number of cases accepted: 22
- C. Total number of cases autopsied: 16
- D. Total number of cases inspected (external examination only): 4
- E. Total number of cases completed by records review: 2
- F. Total number of cremation approvals: 48
- G. Court Activities (for District 16 [Monroe County]):
 - a. Attorney conferences: 0
 - b. Depositions: 0
 - c. Testimony (grand jury, court, etc.): 0
- H. Educational Activities:
 - a. Family conferences: 0
 - b. Autopsy teaching (cases/students): 0
 - c. Other teaching events: 0
- I. Miscellaneous Revenue: \$0

Signed:
Thomas R. Beaver, M.D.
District 16 Medical Examiner

DISTRICT SIXTEEN MEDICAL EXAMINER
56639 Overseas Hwy, Marathon, Florida 33050 (305) 743-9011, fax (305) 743-9013

DISTRICT MEDICAL EXAMINER
Thomas R. Beaver MD

Forensic Investigator/Tech
Ryan B. Moe

Forensic Investigator/Tech
Zack Smith

MONTHLY ACTIVITY REPORT

Month February 2015

A. Total number of all cases reported:	20
B. Total number of cases accepted:	17
C. Total number of cases autopsied:	13
D. Total number of cases inspected (external examination only):	5
E. Total number of cases completed by records review:	0
F. Total number of cremation approvals:	51
G. Court Activities (for District 16 [Monroe County]):	0 hours
a. Attorney conferences:	
b. Depositions:	
c. Testimony (grand jury, court, etc.):	
H. Educational Activities:	6 hours
a. Family conferences:	
b. Autopsy teaching: 6	
c. Other teaching events:	
I. Miscellaneous Revenue:	\$ 80.00
	(Slides and reports for attorney)

Signed:

Thomas R. Beaver, M.D.
District 16 Medical Examiner

DISTRICT SIXTEEN MEDICAL EXAMINER

56639 Overseas Hwy, Marathon, Florida 33050 (305) 743-9011, fax (305) 743-9013
Mailing Address: Post Office Box 523207 Marathon Shores, Florida 33052

**DISTRICT
MEDICAL EXAMINER**
Thomas R. Beaver, M.D.

**INVESTIGATOR &
FORENSIC TECHNICIAN**
Ryan B. Moe

**INVESTIGATOR &
FORENSIC TECHNICIAN**
Zack Smith

MONTHLY ACTIVITY REPORT

Month _____ March _____ 2015

- | | |
|---|---------|
| A. Total number of all cases reported: | 19 |
| B. Total number of cases accepted: | 17 |
| C. Total number of cases autopsied: | 13 |
| D. Total number of cases inspected (external examination only): | 3 |
| E. Total number of cases completed by records review: | 0 |
| F. Total number of cremation approvals: | 31 |
| G. Court Activities (for District 16 [Monroe County]): | |
| a. Attorney conferences: | 0 |
| b. Depositions: | 0 |
| c. Testimony (grand jury, court, etc.): | 0 |
| H. Educational Activities: | |
| a. Family conferences: | 0 |
| b. Autopsy teaching (cases/students): | |
| MCFR = | 2 hours |
| Monroe County Leadership = | 3 hours |
| c. Other teaching events: | 0 |
| I. Miscellaneous Revenue: | 0 |

Signed:
Thomas R. Beaver, M.D.
District 16 Medical Examiner

DISTRICT SIXTEEN MEDICAL EXAMINER

56639 Overseas Hwy, Marathon, Florida 33050 (305) 743-9011, FAX (305) 743-9013
Mailing Address: Post Office Box 523207 Marathon Shores, Florida 33052

DISTRICT
MEDICAL EXAMINER
Thomas R. Beaver, M.D.

INVESTIGATOR &
FORENSIC TECHNICIAN
Ryan B. Moe

INVESTIGATOR &
FORENSIC TECHNICIAN
Zack Smith

MONTHLY ACTIVITY REPORT

Month April 2015

- A. Total number of all cases reported: 15
- B. Total number of cases accepted: 14
- C. Total number of cases autopsied: 12
- D. Total number of cases inspected (external examination only): 2
- E. Total number of cases completed by records review: 0
- F. Total number of cremation approvals: 29
- G. Court Activities (for District 16 [Monroe County]):
- a. Attorney conferences: 0
 - b. Depositions: 0
 - c. Testimony (grand jury, court, etc.): 0
- H. Educational Activities:
- a. Family conferences: 0
 - b. Autopsy teaching (cases/students):
 - FDLE = 4 hours
 - MCHD = 2 hours
 - NCIS = 4 hours
 - c. Other teaching events: 0
- I. Miscellaneous Revenue: 0

Signed:
Thomas R. Beaver, M.D.
District 16 Medical Examiner

ROSENTHAL

LAW GROUP

June 15, 2015

Reuben Iyamu, MBA, CFE
Director of Internal Audit
Clerk of Circuit Court & Comptroller
Monroe County, Florida

Re: Request for Information relating to Audit of Monroe County Medical Examiner
Thomas Beaver, M.D.

Dear Mr. Iyamu:

This letter is written in response to your email dated June 9, 2015 relating to your request for an audit of the Medical Examiner's office.

While Dr. Beaver desires to provide information to the County concerning the Medical Examiner's office, the parameters of this request remain undefined and beyond the scope of the Agreement dated June 11, 2014. (the "Agreement"). The relationship between Dr. Beaver and the County is that of an independent contractor, it being clear that the County does not, and has no legal right, to control the method and manner in which Dr. Beaver performs the functions of Medical Examiner.

As I have previously stated to you, the obligation to maintain records and the right to review and audit those records are described in ¶4 of the Agreement which provides in part:

"Accounting and Records. Records of Medical Examiner pertaining to this Agreement shall be kept on generally recognized accounting principles, and shall be available to the County or to an authorized representative of County...for audit. Both parties shall maintain such records as are necessary to account for state funds disbursed by the Medical Examiner's Commission..."

The Agreement clearly provides that the only records which must be kept by Dr. Beaver are financial records which are to be kept on "generally recognized accounting principles." Non-financial records are not subject to ¶4 nor are they required to be kept or are they subject to inspection or audit by the County pursuant to ¶4. The only limited right to an audit is to make available the described "records" and there is no right to interview or meet with any of Medical Examiner's employees or agents or to otherwise interview them. That being said, Dr. Beaver may permit the County to meet with his staff under certain conditions provided the County provides clarification to scope of the request contained in your June 9, 2015 letter.

Please clarify the following:

- a. What is meant by "[c]confirmation of M/E/ Staff assertions?"
- b. What records relating to "operations and activities" are you desirous of reviewing?
- c. What "items and processes" do you want to inspect/observe?
- d. What "internal control issues" are you referring to for which you desire to interview staff?

As you know, it is Dr. Beaver's position that the County has no jurisdiction or authority (much less experience) to review and evaluate the operations of a medical examiner's office. However, if the extent and purpose of the review and evaluation is confined to the financial aspects of the operations, then Dr. Beaver agrees that the County may review the financial records relating thereto. Moreover, to the extent relevant to this purpose, there may be interviews of staff that may be permitted.

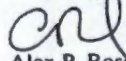
To the extent that the County disagrees with Dr. Beaver's position on the extent and scope of a County audit based on the Attorney General Advisory Legal Opinion AGO 2003-57 ("AGO") or Florida Statute §11.45, please consider that the AGO specifically states that to the extent that the County desires to make sure that the County's funds are utilized for purposes for which they were appropriated and paid, then the County should address the method of doing so in its contract with the Medical Examiner. The only reference in the Agreement is for an audit of the "records" maintained pursuant to general recognized accounting principles. As for your reliance on §11.45 as providing definitional guidance for what the scope of the "audit" is in the Agreement, the AGO specifically addressed the applicability of an audit under §11.45 and directed all questions as to the applicability of that statute to the Auditor General. Moreover, §11.45 itself provides that it applies only to audits performed by the Auditor General.

With the foregoing being said, and notwithstanding the limits of the audit permitted by the Agreement, Dr. Beaver wants to express his desire to provide a picture of the operations of the Medical Examiner's office so that the County understands the excellent services he has provided, and continues to provide, to the County. Thus, we are hopeful that we can obtain clarification on the questions above and, from that, arrive at a reasonable understanding as to what the County desires to do when visiting the Medical Examiner's office.

Please respond to my inquires above and, upon receipt, we are hopeful that we can schedule a time and date for an audit of Dr. Beaver's records to proceed.

Please direct any future communications concerning this subject to the undersigned. Let me know if you have any questions.

Very truly yours,


Alex P. Rosenthal

cc: Dr. Thomas Beaver

**Appendix B:
State of Florida
Attorney General's
Advisory Legal Opinion
AGO 2003-57**

Florida Attorney General Advisory Legal Opinion

Number: AGO 2003-57

Date: December 15, 2003

Subject: Medical Examiners, duties and responsibilities

The Honorable Charlie Green
Lee County Clerk of Circuit Court
Post Office Box 2469
Fort Myers, Florida 33902-2469

RE: MEDICAL EXAMINERS—PUBLIC RECORDS—PUBLIC OFFICERS AND EMPLOYEES—COUNTIES—MEDICAL EXAMINERS COMMISSION—AUTOPSIES—EXPERT WITNESSES—AUDITS—duties and responsibilities of medical examiners; nature of income of medical examiners office; autopsy records as public records. Part I, Ch. 406, Fla. Stat.

Dear Mr. Green:

As Clerk of the Circuit Court you are conducting an audit for the Board of County Commissioners of Lee County of the funds paid to the District 21 Medical Examiner's Office. In this regard you have asked for my opinion on substantially the following questions:

1. Is a district medical examiner a county or state officer for purposes of Chapters 116, 219, and 145, Florida Statutes, and Part III, Chapter 218, Florida Statutes, concerning a state or county officer's duties and obligations to account for income and revenues of that office?
2. Are the fees received by the Medical Examiner's Office for services relating to that office personal income of the chief medical examiner?
3. Are the expert witness fees authorized by section 406.09, Florida Statutes, which are received by the chief medical examiner or associate medical examiners, personal income or public funds?
4. May the medical examiner's office charge a fee in excess of the costs authorized by section 119.07(1), Florida Statutes, for autopsy photographs?
5. Is a district medical examiner's office authorized to charge the public a cremation authorization fee?
6. Is a county legally authorized to fund with county funds a privately-held 401(k) pension plan for the chief medical examiner, associate medical examiners, and employees; or should the chief medical examiner, associate medical examiners, and employees be part of the Florida Retirement

System under Chapter 122, Florida Statutes, for such purposes?

7. Must all income and revenues received by the chief medical examiner from the counties and other revenue sources be deposited in a public depository under Chapter 136, Florida Statutes; or may such funds, in whole or in part, be deposited in privately owned accounts, such as the chief medical examiner's professional association accounts?

8. Must associate medical examiners file financial disclosure statements pursuant to section 112.3145, Florida Statutes?

9. Is the medical examiner required to have an annual financial audit as described in section 11.45, Florida Statutes?

According to information you have submitted to this office and information provided by the District 21 Medical Examiner's Office, an audit of the medical examiner's office is currently underway. A number of questions have arisen concerning the nature of the medical examiner's office and the methods of accounting for funds of the office.

The District 21 Medical Examiner's Office covers Lee, Hendry and Glades counties. The physical facilities and the equipment for that office are located in and owned by Lee County. The medical examiner's office submits an annual budget to the county. The budget consists of anticipated operational expenses and professional fees of the medical examiner's office. The only fees specified in the budget are fees for autopsies, narratives and declined jurisdiction. An interlocal agreement entered into between the medical examiner's office and the counties in the district specify percentages of payment for budgeted operational expenses of the office. Each county directly compensates the medical examiner for the professional fees, toxicology and transportation costs attributable to that particular county.

The current chief medical examiner for District 21 was appointed by the Governor in 2001. No written contract was suggested or offered to her by Lee County. She operates the medical examiner's office as a professional association, as did her predecessors. The current chief medical examiner does not engage in a separate private medical practice at the medical examiner's office.

A number of the questions presented in your request require some determination or characterization of the working arrangement between the medical examiner and the county. It is clear from the information submitted both by you and by the medical examiner that no written contract or agreement exists defining the working roles and responsibilities of each party, nor has that office ever operated under such an agreement. This office has no ability to characterize the arrangement between these parties in the absence of any written contract or other document providing the terms under which the medical examiner's office operates. It is my understanding that the county and the medical examiner are currently negotiating a contract establishing the terms under which the District 21 Medical Examiner's Office and Lee County will operate in the future.

Question One

Chapter 406, Florida Statutes, is the "Medical Examiners Act." [1] The act authorizes the creation of medical examiner districts throughout the state based on enumerated factors:

"[P]opulation, judicial circuits of the state, geographical size of the area of coverage, availability of trained personnel, death rate by both natural and unnatural causes, and similar related factors. No county may be divided in the creation of a district. However, this limitation shall not prohibit cooperative arrangements among the several districts." [2]

District medical examiners are appointed by the Governor for a three-year term of office. [3] The grounds for discipline for a medical examiner are set forth in section 406.075, Florida Statutes, and the Medical Examiners Commission is the entity responsible for reprimanding, placing on probation, removing, or suspending any medical examiner.

Medical examiner districts are distinct and independent statutory entities created for restricted purposes; they are not state agencies, as their prescribed powers are definitely confined to a less than statewide area. [4] Similarly, while there appear to be several medical examiner districts that encompass only one county, [5] the districts' mandates may reach across county lines. [6] Officers of a special district "are neither state nor county officers." [7] Thus, it is my opinion that a district medical examiner is a district officer rather than a state or county officer.

More particularly, Chapter 116, Florida Statutes, requires generally that state and county officers who collect funds that are due to the state or county must pay those moneys into the state or county treasury. This chapter also makes provision for reports to be made to the Department of Banking and Finance (now the Department of Financial Services) of fees and commissions of county or state fee officers. [8] This chapter does not apply to district medical examiners. Similarly, Chapter 145, Florida Statutes, which sets the compensation of county officials such as the clerk of circuit court, [9] the sheriff, [10] and the supervisor of elections, [11] does not prescribe the compensation of a district medical examiner.

Chapter 219, Florida Statutes, relates to the handling of county public money by state and county officers. The term "officer" for purposes of Chapter 219 is defined to mean "a county officer, including an officer whose authority is ordinarily confined to a district within a county, whose duties require or authorize him or her to collect public money[.]" As discussed above, a district medical examiner is not a county officer nor is his or her authority confined to "a district within a county." Thus, the provisions of this chapter do not apply.

Part III, Chapter 218, Florida Statutes, is the "Uniform Local Government Financial Management and Reporting Act." [12] For purposes of the act, a "local governmental entity" within the scope of these provisions includes a county agency, a municipality, or a special district as defined in section 189.403, Florida Statutes. Section 189.403(1), Florida Statutes, defines "Special district" to mean

"a local unit of special purpose, as opposed to general-purpose, government within a limited boundary, created by general law, special act, local ordinance, or by rule of the Governor and Cabinet. The special purpose or purposes of special districts are implemented by specialized

functions and related prescribed powers."

Among the legislative purposes for adoption of the act was to:

"(c) Improve communication and coordination between special districts and other local entities with respect to ad valorem taxation, non-ad valorem assessment collection, special district elections, and local government comprehensive planning.

(d) Move toward greater uniformity in special district elections and non-ad valorem assessment collection procedures at the local level without hampering the efficiency and effectiveness of the current procedures." [13]

While a medical examiner's district is in the nature of a special district because of its specialized function and geographical limitations, it is not a unit of government with the authority to impose taxes, nor is the medical examiner subject to election. Thus, it does not appear that a medical examiner district is subject to the management and reporting requirements of Part III, Chapter 218, Florida Statutes.

Question Two

I understand your second and third questions to be attempts to characterize the nature of fees coming into the Office of the District Medical Examiner.

Section 406.06(3), Florida Statutes, provides that:

"District medical examiners and associate medical examiners shall be entitled to compensation and such reasonable salary and fees as are established by the board of county commissioners in the respective districts."

Section 406.08, Florida Statutes, more clearly delineates who pays the medical examiner and what services are paid:

"(1) Fees, salaries, and expenses may be paid from the general funds or any other funds under the control of the board of county commissioners. The district medical examiner shall submit an annual budget to the board of county commissioners.

(2) In the event that an examination or autopsy is performed by the district medical examiner or his or her associate upon a body when the death occurred outside the district, the governmental body requesting the examination or autopsy shall pay the fee for such services.

(3) When a body is transported to the district medical examiner or his or her associate, transportation costs, if any, shall be borne by the county in which the death occurred. Nothing within this chapter shall preclude payment for services to the district medical examiner by the state, either in part or on a matching basis.

(4) Notwithstanding any provision of law to the contrary, if an examination, investigation, or autopsy is performed by the district medical examiner or his or her associate upon the body of a person who died while in the custody of a facility or institution operated by a state agency, that state agency shall pay for such services and for any costs of transporting the body to the district

medical examiner.

(5) Autopsy and laboratory facilities utilized by the district medical examiner or his or her associates may be provided on a permanent or contractual basis by the counties within the district."

Clearly, the medical examiner may be receiving income from a number of sources: the county, other counties in the medical examiner district, the state, or another governmental body. These funds are public funds and the governmental entities paying these funds are responsible for making sure they are utilized for the purposes for which they were appropriated and paid.

In the case of the county, the medical examiner submits his or her annual budget and the county appropriates and pays funds to meet the budget requests of the medical examiner. It is the responsibility of the county to ensure that county funds are used to meet county purposes. Thus, the county must satisfy itself that the medical examiner is using those funds paid by the county to do the county's business. Whether this accountability takes the form of a private audit requirement in the medical examiner's contract or some other means of accounting for these expenditures of county funds is a determination that must be made by the county commission.[14]

Question Three

Section 406.09, Florida Statutes, provides that "[d]istrict medical examiners or associate medical examiners shall be entitled to expert witness fees as provided by law." Expert witness fees may be paid to the medical examiner or his or her associates under a number of statutory provisions. For example, section 905.185, Florida Statutes, provides that, when requested by the grand jury, the state attorney shall issue process to secure the attendance of witnesses.[15]

Section 92.231, Florida Statutes, which provides generally for "expert witness fees," states:

"(1) The term 'expert witness' as used herein shall apply to any witness who offers himself or herself in the trial of any civil action as an expert witness or who is subpoenaed to testify in such capacity before a state attorney in the investigation of a criminal matter, or before a grand jury, and who is permitted by the court to qualify and testify as such, upon any matter pending before any court.

(2) Any expert or skilled witness who shall have testified in any cause shall be allowed a witness fee including the cost of any exhibits used by such witness in the amount of \$10 per hour or such amount as the trial judge may deem reasonable, and the same shall be taxed as costs."

These fees are payable by the party to the civil action who calls the expert witness and are ultimately taxed as costs by the court in favor of the prevailing party and against the losing party.

Section 90.702, Florida Statutes, provides:

"If scientific, technical, or other specialized knowledge will assist the trier of fact in understanding the evidence or in determining a fact in issue, a witness qualified as an expert by

knowledge, skill, experience, training, or education may testify about it in the form of an opinion; however, the opinion is admissible only if it can be applied to evidence at trial."

Section 914.06, Florida Statutes, allows for the compensation of expert witnesses in criminal cases:

"In a criminal case when the state or an indigent defendant requires the services of an expert witness whose opinion is relevant to the issues of the case, the court shall award reasonable compensation to the expert witness that shall be taxed and paid by the county as costs in the same manner as other costs."

Finally, section 936.003(2), Florida Statutes, provides for the calling and examination of witnesses at an inquest.[16] The statute states:

"Upon receipt of the petition of the state attorney, the county court judge shall schedule the time and place of the inquest. The county court judge shall send her or his warrant for witnesses, to be served by a sheriff, commanding the witnesses to come to the inquest to be examined and to declare their knowledge concerning the death. Any witness appearing at, or summoned to appear at, an inquest shall be entitled to the same compensation as that provided by law for witnesses in any criminal proceeding held in the county."

The statutes make provision for expert witness fees to be paid to the district medical examiner in a number of situations involving civil and criminal proceedings. These fees may be paid by the state, the county, or a private party, but are all income to the Office of the District Medical Examiner when the medical examiner is testifying in that capacity. In the case of public moneys from the state attorney or county, the public agency paying the fees must satisfy itself that the moneys are being paid for an appropriate purpose. The medical examiner is charged with ensuring that funds paid into the medical examiner's office are used for the purposes of that office.

Question Four

You ask whether a fee may be charged by the medical examiner's office for autopsy photographs in excess of the costs authorized by the Public Records Law.

The Public Records Law requires that "[e]very person who has custody of a public record shall permit the record to be inspected and examined by any person desiring to do so, at any reasonable time, under reasonable conditions, and under supervision by the custodian of the public record or the custodian's designee." [17] Accompanying this right of inspection is the right to copy public records:

"The custodian shall furnish a copy or a certified copy of the record upon payment of the fee prescribed by law or, if a fee is not prescribed by law, for duplicated copies of not more than 14 inches by 8 ½ inches, upon payment of not more than 15 cents per one-sided copy, and for all other copies, upon payment of the actual cost of duplication of the record."

A "public record," for purposes of the law, includes "photographs." [18]

I would note that the Public Records Law recognizes that, under certain circumstances, additional fees may be charged for the copying of public records:

"If the nature or volume of public records requested to be inspected, examined, or copied pursuant to this subsection is such as to require extensive use of information technology resources or extensive clerical or supervisory assistance by personnel of the agency involved, or both, the agency may charge, in addition to the actual cost of duplication, a special service charge, which shall be reasonable and shall be based on the cost incurred for such extensive use of information technology resources or the labor cost of the personnel providing the service that is actually incurred by the agency or attributable to the agency for the clerical and supervisory assistance required, or both. "Information technology resources" means data processing hardware and software and services, communications, supplies, personnel, facility resources, maintenance, and training." [19]

The inspection and copying of autopsy photographs or video or audio recordings of autopsy proceedings are treated distinctly in section 406.135(1), Florida Statutes:

"A photograph or video or audio recording of an autopsy in the custody of a medical examiner is confidential and exempt from the requirements of s. 119.07(1) and s. 24(a), Art. I of the State Constitution, except that a surviving spouse may view and copy a photograph or video or listen to or copy an audio recording of the deceased spouse's autopsy. If there is no surviving spouse, then the surviving parents shall have access to such records. If there is no surviving spouse or parent, then an adult child shall have access to such records. However, the deceased's surviving relative, with whom authority rests to obtain such records, may designate in writing an agent to obtain such records. A local governmental entity, or a state or federal agency, in furtherance of its official duties, pursuant to a written request, may view or copy a photograph or video or may listen to or copy an audio recording of an autopsy, and unless otherwise required in the performance of their duties, the identity of the deceased shall remain confidential and exempt. The custodian of the record, or his or her designee, may not permit any other person, except an agent designated in writing by the deceased's surviving relative with whom authority rests to obtain such records, to view or copy such photograph or video recording or listen to or copy an audio recording without a court order. For the purposes of this section, the term "medical examiner" means any district medical examiner, associate medical examiner, or substitute medical examiner acting pursuant to this chapter, as well as any employee, deputy, or agent of a medical examiner or any other person who may obtain possession of a photograph or audio or video recording of an autopsy in the course of assisting a medical examiner in the performance of his or her official duties."

Thus, while autopsy reports and records are within the scope of public records for purposes of Chapter 119, Florida Statutes, [20] photographs and video and audio recordings of autopsy proceedings are specifically made confidential and exempt from inspection and copying by the general public by section 406.135, Florida Statutes. [21]

However, to the extent that persons or agencies who are authorized by section 406.135(1),

Florida Statutes, to receive copies of these records request a copy, the copies should be provided in conformance with the provisions of the Public Records Law. That is, copies of autopsy photographs should be provided at the cost authorized in section 119.07(1)(a), Florida Statutes, whether that is the "actual cost of duplication" or, under appropriate circumstances, the special service charge for the use of information technology resources.

Question Five

You ask whether the medical examiner's office is authorized to charge the public a cremation authorization fee.

Medical examiners, like other public officers, have no legal claim for official services rendered, except when, and to the extent that, compensation is provided by law, and when no compensation is so provided rendition of such services is deemed to be gratuitous.[22]

I am aware of no authority in Chapter 406, or elsewhere in the statutes, for the medical examiner to charge a cremation authorization fee. In the absence of any such statutory authorization, it is my opinion that this service is to be provided without charge to the public as a service of the office.

Question Six

Resolution of this question requires consideration of the employment status of the medical examiner and his or her staff. In the absence of any agreement establishing the employment arrangement between the medical examiner and the county, this office has no basis for such a determination.

With regard to coverage of particular employees of the medical examiner's office under the provisions of Chapter 122, Florida Statutes, the Florida Retirement System, this question is most appropriately addressed to the Division of Retirement, Florida Department of Management Services.

Question Seven

Section 136.01, Florida Statutes, provides:

"Each county depository shall be a qualified public depository as defined in s. 280.02 for the following funds: county funds; funds of all county officers, including constitutional officers; funds of the school board; and funds of the community college district board of trustees. This enumeration of funds is made not by way of limitation, but of illustration; and it is the intent hereof that all funds of the county, the board of county commissioners or the several county officers, the school board, or the community college district board of trustees be included."

Accounts in county depositories are subject at all times to the inspection and examination by the county auditor and by the Auditor General.[23]

As discussed in Question One, the Office of Medical Examiner is in the nature of a district office, not a county office. I am aware of no provision of Chapter 136, Florida Statutes, that requires the medical examiner to pay all funds received by him or her from a county into a county depository. While the county may wish in future employment contracts with the Office of Medical Examiner to make provision for accountability for funds paid to that office, I cannot say that any requirement exists that the medical examiner deposit funds paid to that office into a county depository.[24]

Question Eight

Any question of the applicability of the Code of Ethics for Public Officers and Employees, Part III, Chapter 112, Florida Statutes, to the employees of the Office of Medical Examiner is most appropriately addressed to the Commission on Ethics, which interprets the code.[25] This office has no authority to construe the provisions of the Code of Ethics or their applicability to particular officers or employees.

Question Nine

Section 11.45, Florida Statutes, provides authority for the Auditor General to perform certain audits. Questions of the scope of the Auditor General's authority should be addressed to that office for resolution.

Sincerely,

Charlie Crist
Attorney General

CC/tgh

[1] See s. 406.01, Fla. Stat., providing the title for the act.

[2] Section 406.05, Fla. Stat.

[3] Section 406.06(1)(a), Fla. Stat.

[4] See Op Att'y Gen. Fla 87-09 1987 (medical examiner not a "state agency" for purposes of representation by Attorney General in civil action arising from alleged acts or omissions within scope of district medical examiner's official duties). Cf. *Bair v. Central and Southern Florida Flood Control District*, 144 So. 2d 818, 820 (Fla. 1962).

[5] See Rule 11G-5.002, F.A.C.

[6] See s. 406.05, Fla. Stat., recognizing cooperative arrangements among the several medical examiner districts.

[7] *Town of Palm Beach v. City of West Palm Beach*, 55 So.2d 566, 569 (Fla. 1951). For another example of district officers within the Florida Statutes, see s. 373.073, Fla. Stat., et. seq., providing for the governing board of water management districts and their powers and duties.

[8] Section 116.03, Fla. Stat.

[9] Section 145.051, Fla. Stat.

[10] Section 145.071, Fla. Stat.

[11] Section 145.09, Fla. Stat.

[12] Section 218.30, Fla. Stat.

[13] Section 189.402(2), Fla. Stat.

[14] *Cf.* s. 406.075(1)(b), Fla. Stat., making the medical examiner subject to reprimand, probation or removal or suspension for "misuse or misappropriation of public funds or property."

[15] *See also State v. Mitchell*, 188 So. 2d 684, 687-688 (Fla. 4th DCA 1966), *cert. discharged, sub. nom.*, 192 So. 2d 281 (Fla. 1966), as to the common law rule and the implied constitutional and statutory authority and duty of the courts and the state attorney with respect to the issuance and service of witness subpoenas to secure witnesses to testify before the grand jury. The statutory scheme for obtaining state funds for paying witnesses appearing before the grand jury and the manner of payment of such witnesses is set forth in sections 40.29-40.35, Florida Statutes.

[16] For purposes of Chapter 936, Florida Statutes, an "inquest" is defined to mean

"a formal, nonadversary, nonjury presentation of evidence concerning a death, discovered by the medical examiner, state attorney, and law enforcement agency during their respective examinations and investigations into the death."

[17] Section 119.07(1)(a), Fla. Stat.

[18] *See* s. 119.011(1), Fla. Stat.

[19] Section 119.07(1)(b), Fla. Stat.

[20] *See* Op. Att'y Gen. Fla. 78-23 (1978) (autopsy reports made pursuant to law are public records which must be made available for public inspection and examination unless exempted by special act. If not exempted from disclosure by special act, an autopsy report may be kept confidential only to the extent necessary to ensure that a criminal investigation would not be significantly impeded and enable violators of the criminal laws to escape detection and apprehension. Documents or records made confidential by statute do not lose such status upon receipt by the medical examiner.)

[21] *See* Ops. Att'y Gen. Fla. 03-25 (2003) and 01-47 (2001) discussing the scope of this exemption to the Public Records Law for autopsy records.

[22] *See, e.g., Gavagan v. Marshall*, 33 So. 2d 862 (Fla. 1948); *Rawls v. State*, 122 So. 222 (Fla. 1929).

[23] Section 136.08, Fla. Stat.

[24] *Cf.* Ops. Att'y Gen. Fla. 72-272 (1972) (funds of governmental entities separate and apart from the county do not come within the purview of Chapter 136, Florida Statutes.); 60-77 (1960).

[25] Section 112.322(3)(a), Fla. Stat.

**Appendix C:
Monroe County Contract
for
Medical Examiner Services**

AGREEMENT

THIS AGREEMENT entered this 11th day of June, 2014, between the BOARD OF COUNTY COMMISSIONERS OF MONROE COUNTY, FLORIDA (hereinafter "County"), 1100 Simonton Street, Key West, Fl. 33040, and Thomas Beavers, M.D. (hereinafter "Medical Examiner").

WHEREAS, Chapter 406, FS establishes Medical Examiner Districts; and

WHEREAS, the State Attorney for Monroe County did, pursuant to F.S. §406.15, appoint Thomas Beavers, M.D. as Interim Medical Examiner, pending appointment by the Governor, pursuant to F.S. §406.06, as the medical Examiner; now, therefore,

IN CONSIDERATION of the mutual covenants below, the parties agree as follows:

1. **CONTRACT PERIOD.** This agreement is for services for the period June 20, 2014, through May 31, 2017, contingent upon the Governor's appointment of Dr. Beavers to the office of Medical Examiner. This agreement shall come into effect on the date first stated above, and shall remain in effect for the stated period unless this agreement is terminated earlier pursuant to, and in compliance with, paragraph 14 below. In the event that Dr. Beavers is not appointed by the Governor to the position of Medical Examiner, this agreement will remain in effect only until the appointment by the Governor of another person to the office of Medical Examiner, notwithstanding any other provision contained in this agreement.

2. **SCOPE OF AGREEMENT.** Medical Examiner shall provide the work plan, staffing and services as necessary to carry out the functions of the district medical examiner as set forth in Ch. 406, F.S., and Title 11G, F.A.C. The Medical Examiner agrees that he will serve as the full time medical examiner for the 16th District, and shall reside in Monroe County, Florida, in order to be available in person on a regular basis during the term of this agreement or any subsequent agreement.

The staff of the office shall be directly responsible to the Medical Examiner, and shall include positions including, but not limited to, associate medical examiner(s), secretary, forensic investigator(s), diener, custodian, histotechnologist as is required to perform the services.

The Medical Examiner, Dr. Beavers, warrants and agrees that he is a practicing physician in pathology as required by Chapter 406, F.S. and holds the required licensure to accept and complete the duties of the medical examiner in Monroe County.

3. **AMOUNT OF AGREEMENT/PAYMENT.** County shall make payments in accordance with the budget for County fiscal year ending September 30, 2014, which budget is attached hereto as Exhibit A and incorporated herein by reference. A copy of the proposed budget for fiscal year ending 2015 is attached hereto as Exhibit B and is incorporated herein by reference. Subsequent years' payments shall be based on the budgets adopted for the Medical Examiner's Office. County has the authority and

responsibility, under FS 406.06(3), to establish reasonable salary, fees and other costs as are necessary for the operation of the Medical Examiner's office. Pursuant to F. S. 406.08, the medical examiner shall submit an annual budget to the board of county commissioners. The Medical Examiner's budget is intended to cover the anticipated normal activities/work load of the Medical Examiner based upon past statistics and reasonable projections, and shall be disbursed through pro rata monthly payments.

A) For the remainder of the 2014 budget period, the County shall pay the Medical Examiner on a monthly basis, when invoiced in arrears, the lump sum of \$56,101.25 per month, to cover the costs for all services of the office, including but not limited to salaries, benefits, and operating supplies.

B) After approval of the budget appropriation for Fiscal Year 2015, and upon receipt by the Clerk of monthly invoices for services rendered, County shall pay the Medical Examiner, for the period beginning October 1, 2014 and ending September 30, 2015, the annual lump sum as adopted by the Board of County Commissioners. The 2015 anticipated budget for the medical examiner is of \$631,370.00, in equal monthly payments of \$52,614.16 to cover the costs for all services of the office, including but not limited to salaries, benefits, and operating supplies. Subsequent years' lump sums shall be negotiated annually. The County's performance and obligation to pay under this contract, is contingent upon an annual appropriation by the Board of County Commissioners.

C) In the event of a disaster or occurrence unusual in nature or magnitude, the Medical Examiner shall petition the Board of County Commissioners for reimbursement of all extraordinary expenses and compensation due to the disaster.

D) The Medical Examiner shall develop a schedule of reasonable and customary fees which shall be charged to third parties for specific services. Revenue received from the collection of such fees shall be retained and accounted for by the Medical Examiner and used for operating expenses, thus reducing the overall level of County funding required for Medical Examiner activities in subsequent years, as negotiated.

4. **ACCOUNTING AND RECORDS.** Records of Medical Examiner pertaining to this Agreement shall be kept on generally recognized accounting principles, and shall be available to the County or to an authorized representative of County, FDLE and the Auditor General for audit. Both parties shall maintain such records as are necessary to account for state funds disbursed by the Medical Examiners Commission. All records related to this Agreement shall be kept for a minimum of five years subsequent to the termination of this Agreement. Medical Examiner shall be responsible for repayment of any and all audit exceptions identified by County or its agents or representatives. Medical Examiner may obtain, at his own cost, the services of an independent certified public accountant to review the records. In the event of an audit exception, the County's obligation under this Agreement shall be reduced if the exception is ascertained prior to the termination of this Agreement. In the event there are insufficient moneys due to Medical Examiner at the time of identification and notice thereof to Medical Examiner to

cover the amount of audit exception or the Agreement has terminated, Medical Examiner shall reimburse County for the amount of the audit exception.

County shall provide the Medical Examiners Commission with the County Annual Expenditure Report, identifying total funds expended or encumbered and budgeted, for Medical Examiner services during the current County fiscal year (forms to be provided by Commission); a copy of the budget adopted or proposed by County for Medical Examiner for FYE September 30, 2015, and a copy of any Medical Examiner Office financial audit report prepared for County.

5. **OFFICE/EQUIPMENT/FACILITY**

A) County shall provide such equipment and supplies as are required for the day-to-day operation of the Medical Examiner's Office pursuant to County policy and guidelines and within the budget provided for the Medical Examiner Office. The equipment and existing supplies are at the County's Medical Examiner facility, located at 56639 Overseas Highway, Marathon, Florida. In regards to maintenance of the facility, the County is responsible for:

1. Maintenance and repairs to facility;
2. Utilities, to include normal waste refuse services, electric and water;

and

the Medical Examiner is responsible for:

1. Biohazardous waste collection and disposal services.
2. Janitorial services for the facility

B) Medical Examiner is responsible to County for the safekeeping and proper use of the equipment entrusted to Medical Examiner's care. All equipment shall be relinquished to County upon termination of this agreement.

6. **MODIFICATIONS AND AMENDMENTS.** Any and all modifications and amendments of this agreement shall be approved by the County and Medical Examiner in writing. No modification or amendment shall become effective until approved in writing by both parties.

7. **ASSIGNMENT.** Medical Examiner shall not assign this, except in writing and with the prior written approval of County, which approval shall be subject to such conditions and provisions as County may deem necessary. This agreement shall be incorporated by reference into any assignment and any assignee shall comply with all of the provisions herein, unless expressly provided otherwise in an amendment authorizing such assignment. Unless expressly provided for therein, such approval shall in no manner or event be deemed to impose any obligation upon either party in addition to the covenants and promises contained herein.

8. **INDEMNIFICATION.** Medical Examiner hereby agrees to indemnify and hold harmless the County and any of its officers and employees from and against any and all claims, liabilities, litigation, causes of action, damages, costs, expenses - including but not limited to fees and expenses arising from any factual investigation, discovery or preparation for litigation - and the payment of any and all of the foregoing or any demands, settlements or judgments (collectively the "Claims") arising directly or

indirectly from any negligence or criminal conduct on the part of Medical Examiner, or subcontractors, in the performance of the terms of this Agreement except to the extent that, in the case of any act of negligence, Medical Examiner reasonably relied on material supplied by, or any employee of the County. Medical Examiner shall immediately give notice to County, by certified mail to the Mayor of County, of any suit, claim or action against Medical Examiner that is related to the activity under this contract and will cooperate with County in any investigation arising as a result of any suit, action or claim related to this contract.

9. **ANTI-DISCRIMINATION.** Medical Examiner will not discriminate against any person on the basis of race, creed, color, religion, sex, age, national origin, physical handicap, or any other characteristic which is not job-related, in its recruiting, hiring, promoting, terminating or any other area affecting employment under this Agreement. Medical Examiner agrees to include this paragraph in all contracts it enters into with other persons or entities and to abide by all Federal and State laws regarding non-discrimination, including but not limited to, Titles VI and VII of the Civil Rights Act of 1964 (42 USC 2000d), Executive Order 11246, Executive Order 11375 and U.S. Department of Labor Regulations (42 CFR Part 60).

10. **ANTI-KICKBACK.** Medical Examiner warrants that he has not employed, retained or otherwise had acted on his behalf any former county officer subject to the prohibition in Section 2 of Ordinance No. 10-1990 or any county officer or employee in violation of Section 3 of Ordinance No. 10-1990, and that no employee or officer of the County has any interest, financially or otherwise, in Medical Examiner except for such interests permissible by law and fully disclosed by affidavit attached hereto. For breach or violation of this paragraph, the County may, in its discretion, terminate this Agreement without liability and may also, in its discretion, deduct from the contract or purchase price, or otherwise recover, the full amount of any fee, commission, percentage, gift, or consideration paid to the former county officer or employee.

11. **PUBLIC ENTITY CRIME.** A person or affiliate who has been placed on the convicted vendor list following a conviction for public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, any may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, FS, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list.

12. **COMPLIANCE WITH LAW.** Medical Examiner shall comply with all federal, state, and local laws, ordinances, regulations and rules applicable to the services to be performed by each party under the terms of this Agreement. Medical Examiner shall maintain such licensure as is required by law to carry out the services in this Agreement.

13. **INDEPENDENT CONTRACTOR.** At all times and for all purposes hereunder, Medical Examiner is an independent contractor and not an employee, agent or

servant of the County or of the Florida Department of Law Enforcement. No statement in this Agreement shall be construed so as to find Medical Examiner or any of its employees, contractors, servants, or agents to be employees of the County or State, and they shall be entitled to none of the rights, privileges, or benefits of employees of County or State. The Medical Examiner may subcontract for performance of services as deemed necessary and shall be ultimately responsible legally, operationally, and financially for any such subcontracts; any subcontracts shall be of similarly licensed individuals.

14. TERMINATION FOR CAUSE OR LACK OF FUNDS AND NON-WAIVER.

A) Should County determine that this agreement should be terminated for cause, it shall notify the Medical Examiners Commission and the Governor as soon as is feasible after the occurrence(s) which is(are) the basis for such termination. Recognizing that the Governor and Medical Examiners Commission have the sole authority to suspend or remove the Medical Examiner pursuant to Sections 406.06 and 406.075, County may only terminate or reduce payment under this agreement for failure of the Medical Examiner to fulfill the terms of this Agreement, or attachments, properly or on time, or other violations of the provisions of the Agreement or of applicable laws or regulations governing the use of funds, upon giving written notice of sixty days, which notice shall specify cause. The notice of termination or reduction of payment may allow, if so specified within said notice, a time period during which the breach may be cured and the early termination for said breach become ineffective. The County shall pay Medical Examiner fair and equitable compensation for expenses incurred prior to termination of the Agreement, less any amount of damages caused by Medical Examiner's breach. If the damages are more than compensation payable, Medical Examiner will remain liable after termination and County can affirmatively collect damages. The Medical Examiner may terminate this agreement for failure of County to fulfill its duties and obligations upon giving County sixty (60) days prior written notice.

B) In the event that the Governor appoints a successor to the Medical Examiner named herein, this Agreement shall terminate on the day prior to the effective date of such successor's appointment.

C) In the event that funds from County cannot be continued at a level sufficient to allow for the purchase of services specified herein, this Agreement may be terminated upon giving written notice of thirty (30) days to Medical Examiner delivered in person or by mail to Medical Examiner.

D) The County shall not be obligated to pay for any services or goods provided by Medical Examiner after the effective date of termination.

E) Any waiver of any breach of covenants herein contained shall not be deemed or considered as a continuing waiver and shall not operate to bar or prevent a party from declaring a forfeiture for any succeeding breach either of the same conditions or covenants or otherwise.

F) Medical Examiner may terminate this Agreement without cause upon

giving County written notice of termination at least sixty (60) days prior to the effective termination date.

15. **INSURANCE.** The Medical Examiner shall maintain and comply with the insurance requirements as specified below, which include Professional Liability insurance in accordance with FS 406.16. The costs of the aforementioned insurance shall be a cost within the Medical Examiner's Budget.

General Insurance Requirements

As a pre-requisite of the work governed by this contract (including the pre-staging of personnel and material), the Medical Examiner shall obtain, at his/her own expense, insurance as specified below. The County shall reimburse the Medical Examiner for the reasonable cost of the specified Medical Professional Liability. The Medical Examiner shall require all Subcontractors to obtain insurance consistent with the schedules below; and provide proof of insurance in effect during term of subcontract to medical examiner and county upon request from the county.

The Medical Examiner will not be permitted to commence work governed by this contract (including pre-staging of personnel and material) until satisfactory evidence of the required insurance has been furnished to the County as specified below. Delays in the commencement of work, resulting from the failure of the Medical Examiner to provide satisfactory evidence of the required insurance, shall not extend deadlines specified in this contract and any penalties and failure to perform assessments shall be imposed as if the work commenced on the specified date and time, except for the Medical Examiner's failure to provide satisfactory evidence.

The Medical Examiner shall maintain the required insurance throughout the entire term of this contract and any extensions. Failure to comply with this provision may result in the immediate suspension of all work until the required insurance has been reinstated or replaced. Delays in the completion of work resulting from the failure of the Medical Examiner to maintain the required insurance shall not extend deadlines specified in this contract and any penalties and failure to perform assessments shall be imposed as if the work had not been suspended, except for the Medical Examiner's failure to maintain the required insurance.

The Contractor shall provide, to the County, as satisfactory evidence of the required insurance, either:

- Certificate of Insurance, or a Certified copy of the actual insurance policy.

The County, at its sole option, has the right to request a certified copy of any or all insurance policies required by this contract.

All insurance policies must specify that they are not subject to cancellation, non-renewal, material change, or reduction in coverage unless the insurer gives a minimum of thirty (30) days prior notification to the County.

The acceptance and/or approval of the Medical Examiner's insurance shall not be construed as relieving the Medical Examiner from any liability or obligation assumed under this contract or imposed by law.

The Monroe County Board of County Commissioners, its employees and officials will be included as "Additional Insured" on all policies, except for Workers' Compensation.

Any deviations from these General Insurance Requirements must be requested in writing on the County prepared form entitled "Request for Waiver of Insurance Requirements" and approved by Monroe County Risk Management.

General Liability.

Prior to the commencement of work governed by this contract, the Medical Examiner shall obtain General Liability Insurance. Coverage shall be maintained throughout the life of the contract and include as a minimum: Premises Operations, Products and Completed Operations, Blanket Contractual Liability, Personal Injury Liability, Expanded Definition of Property Damage. The minimum limits acceptable shall be shall be:

\$300,000 Combined Single Limit (CSL)

If split limits are provided, the minimum limits acceptable shall be:

\$100,000 per Person

\$300,000 per Occurrence

\$ 50,000 Property Damage

An Occurrence Form policy is preferred. If coverage is provided on a Claims Made policy, its provisions should include coverage for claims filed on or after the effective date of this contract. In addition, the period for which claims may be reported should extend for a minimum of twelve (12) months following the acceptance of work by the County. The Monroe County Board of County Commissioners shall be named as Additional Insured on all policies issued to satisfy the above requirements.

Vehicle Liability.

Recognizing that the work governed by this contract requires the use of vehicles, the Medical Examiner, prior to the commencement of work, shall obtain Vehicle Liability Insurance. Coverage shall be maintained throughout the life of the contract and include, as a minimum, liability coverage for:

- Owned, Non-Owned, and Hired Vehicles

The minimum limits acceptable shall be:

\$300,000 Combined Single Limit (CSL)

If split limits are provided, the minimum limits acceptable shall be:

\$100,000 per Person

\$300,000 per Occurrence

\$ 50,000 Property Damage

The Monroe County Board of County Commissioners shall be named as Additional Insured on all policies issued to satisfy the above requirements.

Medical Professional Liability.

Recognizing that the work governed by this contract involves the providing of professional medical treatment, the Medical Examiner shall purchase and maintain, throughout the life of the contract, Professional Liability Insurance which will respond to the rendering of, or failure to render medical professional services under this contract.

The minimum limits of liability shall be:

\$500,000 per Occurrence/\$1,000,000 Aggregate

If coverage is provided on a claims made basis, an extended claims reporting period of four (4) years will be required.

Workers' Compensation.

Prior to the commencement of work governed by this contract, the Medical Examiner shall obtain Workers' Compensation Insurance with limits sufficient to respond to Florida Statute 440.

In addition, the Medical Examiner shall obtain Employers' Liability Insurance with limits of not less than:

- \$100,000 Bodily Injury by Accident
- \$500,000 Bodily Injury by Disease, policy limits
- \$100,000 Bodily Injury by Disease, each employee

Coverage shall be maintained throughout the entire term of the contract.

Coverage shall be provided by a company or companies authorized to transact business in the state of Florida.

If the Medical Examiner has been approved by the Florida's Department of Labor, as an authorized self-insurer, the County shall recognize and honor the Medical Examiner's status. The Medical Examiner may be required to submit a Letter of Authorization issued by the Department of Labor and a Certificate of Insurance, providing details on the Medical Examiner's Excess Insurance Program.

If the Medical Examiner participates in a self-insurance fund, a Certificate of Insurance will be required. In addition, the Medical Examiner may be required to submit updated financial statements from the fund upon request from the County.

16. **SEVERABILITY.** If any provision of the Agreement shall be held by a court of competent jurisdiction to be invalid or unenforceable, the remainder of this Agreement or the application of such provision other than those as to which it is invalid or unenforceable, shall not be effected thereby; and each provision of the Agreement shall be valid and enforceable to the fullest extent permitted by law.

17. **NOTICE.** Unless specifically provided otherwise in this Agreement, any notice required or permitted under this Agreement shall be in writing and hand-delivered or mailed, postage prepaid by certified mail, return receipt requested, to the other party as follows: To County:

County Administrator
1100 Simonton Street
Key West, Fl. 33040

To Medical Examiner:

Thomas Beavers, M.D.
P.O. Box 323207

Narath Sh... Fl. 33052

18. **CONSENT TO JURISDICTION.** This Agreement, its performance, and all disputes arising hereunder, shall be governed by the laws of the State of Florida and both parties agree that a proper venue for any action shall be Monroe County.

19. **REPORTS.** Medical Examiner shall develop a record-keeping system which can be used to provide County with a monthly report, which shall be submitted on a monthly basis and begin no later than a report for the month of June, 2014, and which shall include, as a minimum the following:

- A) Number of all investigations.

- B) Number of all autopsies performed.
- C) Number of authorizations for all cremations and burials at sea and anatomical dissections.

The activity report shall be submitted by the 10th day of the following month to the County Administrator.

20. **ENTIRE AGREEMENT.** This Agreement constitutes the entire agreement of the parties hereto with respect to the subject matter hereof and supersedes any and all prior agreements with respect to such subject matter between Medical Examiner and the County.

21. **FDLE.** The Florida Department of Law Enforcement shall not be deemed to assume any liability for the acts, omissions to act, or negligence of the County or the Medical Examiner, their agents, servants and employees; nor shall County or Medical Examiner exclude its own negligence to FDLE or any third party.

22. **GENERAL REQUIREMENTS OF COUNTY CONTRACTS:**

A) Non-Discrimination. County and Contractor agree that there will be no discrimination in the provision of services against any person, and it is expressly understood that upon a determination by a court of competent jurisdiction that discrimination has occurred, this Agreement automatically terminates without any further action on the part of any party, effective the date of the court order. County or Contractor agree to comply with all Federal and Florida statutes, and all local ordinances, as applicable, relating to nondiscrimination. These include but are not limited to: 1) Title VI of the Civil Rights Act of 1964 (PL 88-352) which prohibits discrimination on the basis of race, color or national origin; 2) Title IX of the Education Amendment of 1972, as amended (20 USC ss. 1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; 3) Section 504 of the Rehabilitation Act of 1973, as amended (20 USC s. 794), which prohibits discrimination on the basis of handicaps; 4) The Age Discrimination Act of 1975, as amended (42 USC ss. 6101-6107) which prohibits discrimination on the basis of age; 5) The Drug Abuse Office and Treatment Act of 1972 (PL 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; 6) The Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (PL 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; 7) The Public Health Service Act of 1912, ss. 523 and 527 (42 USC ss. 690dd-3 and 290ee-3), as amended, relating to confidentiality of alcohol and drug abuse patient records; 8) Title VIII of the Civil Rights Act of 1968 (42 USC s. et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; 9) The Americans with Disabilities Act of 1990 (42 USC s. 1201 Note), as maybe amended from time to time, relating to nondiscrimination on the basis of disability; 10) Monroe County Code Ch. 13, Art. VI, prohibiting discrimination on the bases of race, color, sex, religion, disability, national origin, ancestry, sexual orientation, gender identity or expression, familial status or age; and 11) any other nondiscrimination provisions in any Federal or state statutes which may apply to the parties to, or the subject matter of, this Agreement.

B) **Covenant of No Interest.** County and Contractor covenant that neither presently has any interest, and shall not acquire any interest, which would conflict in any manner or degree with its performance under this Agreement, and that only interest of each is to perform and receive benefits as recited in this Agreement.

C) **Code of Ethica.** County agrees that officers and employees of the County recognize and will be required to comply with the standards of conduct for public officers and employees as delineated in Section 112.313, Florida Statutes, regarding, but not limited to, solicitation or acceptance of gifts; doing business with one's agency; unauthorized compensation; misuse of public position, conflicting employment or contractual relationship; and disclosure or use of certain information.

D) **Public Access.** The County and Contractor shall allow and permit reasonable access to, and inspection of, all documents, papers, letters or other materials in its possession or under its control subject to the provisions of Chapter 119 and Chapter 406, Florida Statutes, as well as any other applicable statutes, and made or received by the County and Contractor in conjunction with this Agreement; and the County shall have the right to unilaterally cancel this Agreement upon violation of this provision by Contractor. It is understood that due to the nature of the services provided, there will be records which are deemed confidential and exempt from the public records disclosure requirement.

With respect to documents that are not deemed confidential or exempt the medical examiner must comply with public records law, specifically to do the following:

- (i) Keep and maintain public records that ordinarily and necessarily would be required by the public agency in order to perform the service.
- (ii) Provide the public with access to public records on the same terms and conditions that the public agency would provide the records and at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
- (iii) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law.
- (iv) Meet all requirements for retaining public records and transfer, at no cost, to the public agency all public records in possession of the contractor upon termination of the contract and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the public agency in a format that is compatible with the information technology systems of the public agency.

E) **Non-Waiver of Immunity.** Notwithstanding he provisions of Sec. 768.28, Florida Statutes, the participation of the County and the Contractor in this

Agreement and the acquisition of any commercial liability insurance coverage, self-insurance coverage, or local government liability insurance pool coverage shall not be deemed a waiver of immunity to the extent of liability coverage, nor shall any contract entered into by the County be required to contain any provision for waiver.

F) **Non-Reliance by Non-Parties.** No person or entity shall be entitled to rely upon the terms, or any of them, of this Agreement to enforce or attempt to enforce any third-party claim or entitlement to or benefit of any service or program contemplated hereunder, and the County and the Contractor agree that neither the County nor the Contractor or any agent, officer, or employee of either shall have the authority to inform, counsel, or otherwise indicate that any particular individual or group of individuals, entity or entities, have entitlements or benefits under this Agreement separate and apart, inferior to, or superior to the community in general or for the purposes contemplated in this Agreement.

G) **Execution in Counterparts.** This Agreement may be executed in any number of counterparts, each of which shall be regarded as an original, all of which taken together shall constitute one and the same instrument and any of the parties hereto may execute this Agreement by signing any such counterpart.

H) **Section Headings.** Section headings have been inserted in this Agreement as a matter of convenience of reference only, and it is agreed that such section headings are not a part of this Agreement and will not be used in the interpretation of any provision of this Agreement.



IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first above written.

BOARD OF COUNTY COMMISSIONERS
OF MONROE COUNTY, FLORIDA

By Sylvia J. Murphy
Mayor/Chairman

By [Signature]
Deputy Clerk

MEDICAL EXAMINER

[Signature]
Thomas Beavers, MD
Date 6/23/2014

[Signature]
Witness Signature Date 6/23/2014
LAURIE F. MESTRETT
Witness printed name

[Signature]
Witness Signature Date 6/23/14
Katherine Peters
Witness printed name

MONROE COUNTY ATTORNEY
APPROVED AS TO FORM:
[Signature]
NATILEENE W. CASSEL
ASSISTANT COUNTY ATTORNEY
Date 6-23-2014

2014 JUN 25 AM 10:06
FILED FOR RECORD

A

Organization Code Expenditure Detail Item Budget grouped by Fund, Department
Monroe County Board of County Commissioners **Fiscal Year 2014**

Organization Code Description	Service Level	Fund #	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
001 General Fund							
680 Medical Examiner							
6800 Medical Examiner							
430-00 Other Contracted Service							
Add Items	1		50,000	50,000	50,000	0	0
FY 14 Proposed	1		673,216	673,216	673,216	0	0
430-00 Other Contracted Service			623,216	623,216	623,216	0	0
686-00 Capital Outlay-equipment							
Body L'n	1		50,000	50,000	50,000	0	0
6800 Medical Examiner			673,216	673,216	673,216	0	0
680 Medical Examiner			673,216	673,216	673,216	0	0
001 General Fund			673,216	673,216	673,216	0	0
Report Grand Total			673,216	673,216	673,216	0	0

B

Organization Code Expenditure Detail Item Budget grouped by Fund, Department

Monroe County Board of County Commissioners **Fiscal Year 2015**

	Series #	Fund #	FY 2015 Budget	FY 2015 Actual	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget
001 General Fund							
000 Medical Examiner							
43000 Clinician & Contractual Services FY15 Proposed	1		622,215	624,215	622,215	0	0
53000 Risk Management & Insurance FY15 Proposed	1		0,185	0,185	0,185	0	0
0000 Medical Examiner			622,370	624,370	622,370	0	0
000 Medical Examiner			622,370	624,370	622,370	0	0
001 General Fund			622,370	624,370	622,370	0	0
Report Grand Total			622,370	624,370	622,370	0	0

**Appendix D:
Flow of Commingled
Funds**

Source :Medical Examiner **APPENDIX D - Flow of Commingled Funds**
 Bookkeeper

Thomas R Beaver MD PA

According to the M/E's Bookkeeper, these amounts represent loans ("shareholder loans") to the business account by the M/E

According to the M/E's Bookkeeper, these amounts represent reimbursements to the M/E for the shareholder loans

Register: Shareholder Loan
 From 01/01/2014 through 06/30/2015
 Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Increase	C	Decrease	Balance
01/02/2014	Amazon		Furniture and Equipment	Mattress for Ap...	482.84			482.84
06/02/2014	FL DOH		Licenses and Permits	Florida Dept H...	749.00			1,231.84
06/23/2014	Verizon		Telephone Expense	Monthly Cell P...	125.27			1,357.11
06/29/2014	Office De...		Office Expense	E-AIO, Ink	164.46			1,521.57
07/11/2014	Ck #2001		Checking #5306	Officer Loan T...	41.47			1,563.04
07/21/2014	Transfer		Checking #5306				1,000.00	563.04
07/22/2014	Verizon		Telephone Expense	Cell Phone Ser...	125.29			688.33
07/27/2014	Debit	Costco.com	Checking #5306 [split]	Soap,Drinks,K...	304.67			993.00
07/30/2014	Debit	National Payment	Checking #5306				248.41	744.59
08/01/2014	PR 7/25/14		Accrued Payroll	Accrued Office...	6,923.08			7,667.67
08/04/2014	Debit	Amazon Marketplace	Checking #5306 (split)	Olender Bottles...	195.66			7,863.33
08/04/2014	Amazon		Small Tools and Equip...	Pd by SH	195.66			8,058.99
08/12/2014	Loan fro...		Office Expense	Power Adapter ...	26.00			8,084.99
08/15/2014	Loan fro...		Office Expense	Stand for Pan as...	49.60			8,134.59
08/20/2014	Sh Loan		Supplies-Vaccines-Dru ...	Aug Exp Pd by...	5,865.60			14,000.19
08/22/2014	Verizon		Telephone Expense	Cell Phone Ser...	125.25			14,125.44
08/25/2014	Office De...		Telephone Expense	An Minutes	114.00			14,239.44
08/27/2014	Debit	The Crafted Plate	Checking #5306 [split]	Meal at Confer...	88.81			14,328.25
08/29/2014	1019	Beaver, Thomas	Checking #5306	Reimbursement			3,329.00	10,999.25
09/12/2014	Debit	Amazon Marketplace	Checking #5306 [split]	Cables, Ethern...	24.51			11,023.76
09/16/2014	Loan fro...		Checking #5306	Loan from Shar...	1,000.00			12,023.76
09/16/2014	Loan fro...		Checking #5306	Loan from Shar...	5,000.00			17,023.76
09/17/2014	Loan fro...		Checking #5306	Loan from Shar...	1,000.00			18,023.76
09/17/2014	Sh Loan		Travel Expense [split]	Sept Exp Pd by...	3,775.33			21,799.09
09/18/2014	Loan fro...		Checking #5306	Loan from Shar...	15,000.00			36,799.09
09/20/2014	1033	Beaver, Thomas	Checking #5306	Repay Part of S...			5,000.00	31,799.09
09/22/2014	Verizon		Telephone Expense	Cell Phone Ser...	125.98			31,925.07
09/24/2014	1032	Beaver, Thomas	Checking #5306	Repay Part of S...			5,000.00	26,925.07
09/24/2014	Debit	Amazon Marketplace	Checking 115306 [split]	HDMI to Mier...	1.44			26,926.51
09/24/2014	Debit	Amazon Marketpl ace	Checking 115306 [split]	Hard Drive Do...	40.99			26,967.50
09/24/2014	Amazon		Office Expense	HDMI Adapter	1.44			26,968.94
09/24/2014	Amazon		Office Expense	USI3 External ...	40.99			27,009.93
09/24/2014	Amazon		Office Expense	Ethernet and C...	24.51			27,034.44
09/27/2014	Debit	Home Depot	Checking 115306 [split]	Shelf,Bleach,S...	54.19			27,088.63
10/02/2014	Debit	Amazon Marketplace	Checking #5306 [split]	Mattress,Sheets...	482.84			27,571.47
10/05/2014	Debit	Amazon Marketplace	Checking 115306 [split]	CAT M-4 Tool...	37.48			27,608.95
10/05/2014	Amazon		Small Tools and Equip...	Cat M-4 Tool	37.48			27,646.43
10/06/2014	Debit	Universal Studios	Checking #5306	Loan to Shareh...			1,373.14	26,273.29
10/07/2014	Amazon		Office Expense	131 Desktop Speak...	65.07			26,338.36
10/09/2014	1045	Beaver, Thomas	Checking #5306	Reimbursement			5,000.00	21,338.36

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Register: Shareholder Loan
 From 01/01/2014 through 06/30/2015
 Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Increase	C	Decrease	Balance
10/10/2014	1073	Beaver, Thomas	Checking #5306	Reimbursement			5,000.00	16,338.36
10/12/2014	Amazon		Supplies-Vaccines -Drugs	Gel Cold Paks	35.47			16,373.83
10/12/2014	Amazon		Supplies-Vaccines-Drugs	Comfort Gel Pu...	41.85			16,415.68
10/12/2014	Office De...		Office Expense	Asstd Markers,...	84.49			16,500.17
10/14/2014	Debit	Amazon Marketplace	Checking 115306	Personal			61.03	16,439.14
10/14/2014	Debit	Amazon Marketplace	Checking #5306	Personal			20.95	16,418.19
10/14/2014	Debit	Costco.com	Checking #5306 [split]	Pillows	247.18			16,665.37
10/15/2014	1058	Pacific Gas & Electric	Checking #5306	Final Bill			37.44	16,627.93
10/15/2014	Sh Loan		Travel Expense (split)	OctoberExpP...	1,241.01			17,868.91
10/17/2014	Debit	Beaver, Thomas	Checking #5306	Reimbursement			600.00	17,268.94
10/22/2014	Verizon		Telephone Expense	Cell Phone Ser...	125.22			17,394.16
10/24/2014	Debit	Silver Airways	Checking 115306				473.00	16,921.16
10/24/2014	Debit	Silver Airways	Checking #5306				473.00	16,448.16
10/30/2014	Debit	Doxa	Checking 115306	Watch			2,915.00	13,533.16
10/31/2014	Debit	Amazon Marketplace	Checking 115306 (split)	Rubber Helmet...	30.21			13,563.37
10/31/2014	Amazon		Supplies-Vaccines-Drugs	Hdmet for Go ...	30.21			13,593.58
11/03/2014	Debit	Blue Marlin	Checking 115306	Personal			3,218.55	10,375.03
11/03/2014	Debit	Home Depot	Checking 115306 (split)	Organizer	20.43			10,395.46
11/04/2014	Amazon		Supplies-Vaccines-Drugs	Pelican Cases f...	176.72			10,572.18
11/07/2014	Amazon		Supplies-Vaccines-Drugs	Laser Flashligh ...	17.53			10,589.71
11/14/2014	Debit	Amazon Marketplace	Checking #5306 (split)	Radar Detector:...	261.63			10,851.31
11/14/2014	Amazon		Small Tools and Equip...	Radar Detector ...	261.63			11,112.97
11/16/2014	Debit	Amazon Marketplace	Checking #5306 (split)	Water Cans: Pd...	46.50			11,159.47
11/16/2014	Debit	Amazon Marketplace	Checking #5306 (split)	Water Cans: Pd ...	139.50			11,298.97
11/16/2014	Amazon		Small Tools and Equip...	Water Cans	139.50			11,438.47
11/16/2014	Amazon		Small Tools and Equip...	Water Cans	46.50			11,484.97
11/18/2014	Debit	Amazon Marketplace	Checking #5306 (split)	Cuff Gloves:P...	132.90			11,617.87
11/18/2014	Amazon		Supplies-Vaccines-Drugs	Cyslein Liquid ...	33.16			11,651.03
11/18/2014	Amazon		Supplies-Vaccines-Drugs	Extended Cut G...	132.90			11,783.93
11/19/2014	Sh Loan		Uniforms (split)	Nov Exp pd by...	1,204.45			12,988.38
11/24/2014	Verizon		Telephone Expense	Cell Phone Ser...	124.54			13,112.92
12/04/2014	Debit	Captain Hooks Marina	Checking #5306	Fishing Trip wi...			367.63	12,745.29
12/04/2014	Debit	Amazon Marketplace	Checking #5306 (split)	Plastic Bags, Po...	92.99			12,838.28
12/04/2014	Amazon		Supplies-Vaccines-Drugs	Plastic Bags, B...	201.58			13,039.86
12/05/2014	Amazon		Supplies-Vaccines-Drugs	SteamIrr, Comp...	92.99			13,132.85
12/08/2014	EFT	Beaver, Thomas	Checking 115306	Reimbursement			400.00	12,732.85
12/08/2014	Debit	Architectural Mailbo...	Checking #5306 (split)	Pole for Mail B...	422.11			12,775.09
12/10/2014	EFT	Beaver, Thomas	Checking #5306	Reimbursement			300.00	12,475.09
12/10/2014	Debit	American Airlines	Checking 115306	Ann B.			18.95	12,456.14
12/10/2014	Debit	American Airlines	Checking #5306	Ann B.			291.60	12,164.54

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Date	Number	Payee	Account	Memo	Increase	C	Decrease	Balance
12/12/2014	Debit	Amazon Marketplace	Checking #5306 tsplit]	Power Battery,...	55.56			12220.10
12/12/2014	Amazon		Supplies-Vaccines-Drugs	Batteries	55.56			12275.66
12/14/2014	Debit	Amazon Mwketplacc	Checking #5306 {split}	Noixc Caucelli...	321.43			12,597.09
12/14/2014	Debit	Amazon Marketplace	Checking #5306 [split]	Thermal Blank...	6.49			12,603.58
12/14/2014	Amazon		Supplies-Vaccines-Drugs	Thermal Blank...	69.14			12,672.72
12/14/2014	Amazon		Small Tools and Equip...	Noise Cancelli...	321.43			12,994.15
12/17/2014	Debit	Federal Express	Checking #5306 (split]	Package for Co...	32.00			13,026.15
12/17/2014	Debit	Amazon Marketplace	Checking #.5306 fsplit]	Refrigerator Th...	67.00			13,093.15
12/17/2014	Amazon		Small Tools and Equip...	Thermometer	67.00			13,160.15
12/22/2014	Verizon		Telephone Expense	Cell Phone Ser...	125.32			13,285.47
12/26/2014	Debit	Amazon Marketplace	Checking #15306 [split]	White Chalk: P...	7.95			13,293.42
12/26/2014	Debit	Amazon Marketplace	Checking #5306 {split}	Chalk Bag: Pd ...	16.95			13,310.37
12/26/2014	Amazon		Supplies-Vaccines-Drugs	Chalk	7.95			13,318.32
12/26/2014	AmTllon		Supplies-Vaccines-Drugs	Chalk Bag	16.95			13,335.27
12/27/2014	Debit	Amazon Marketplace	Checking 115306 [split]	Impact Wrench...	321.43			13,656.70
12/27/2014	Amazon		Small Tools and Equip...	Impact Wrench	321.43			13,978.13
12/28/2014	Amazon		Small Tools and Equip...	Oxygen Analyzer	422.95			14,401.08
12/30/2014	Debit	Federal Express	Checking #5306 [split]	Florida Blue D...	32.00			14,433.08
12/31/2014	Beaver		Checking #5306	Beaver 9/26/14...	4,741.45			19,174.53
12/31/2014	Beaver		Checking #5306	Beaver:Check ...	4,741.47			23,916.00
12/31/2014	Johnson		Checking #5306	CJohnson: Ch...	803.55			24,719.55
12/31/2014	Polivchak		Checking #5306	P Polivchak: C...	1,141.61			25,861.16
12/31/2014	Smith		Checking #5306	Smith: Check ...	977.18			26,838.34
01/01/2015	FL Med ...		Dues and Subscriptions	Florida Medica...			4500.00	26,388.34
01/12/2015	Debit	Office Depot	Checking #5306 (split]	Planner, Calen...	70.91			26,459.25
01/16/2015	2002	Thomas R Beaver	Checking #5306 [split]				0.01	26,459.24
01/16/2015	Debit	Office Depot	Checking #5306 {split]	Office Supplies...	99.96			26,559.20
01/21/2015	Debit	Stowaway Self Storage	Checking #5306	Storage			169.00	26,390.20
01/21/2015	Amazon		Automobile Expense	ScatBelt Exten...	29.88			26,420.08
01/21/2015	ShLoan		Postage and Shipping [...	Jan Exp Pd by ...	420.07			26,840.15
01/22/2015	Verizon		Telephone Expense	Cell Phone Ser...	126.37			26,966.52
01/28/2015	Debit	Amazon Marketplace	Checking #5306	Personal			36.83	26,929.69
02/01/2015	1113	Franchise Tax Board	Checking #5306				3,334.00	23,595.69
02/02/2015	Debit	Amazon Marketplace	Checking 115306	Personal			62.10	23,533.59
02/02/2015	Debit	Amazon Marketplace	Checking #5306	Personal			123.90	23,409.69
02/02/2015	Debit	Amazon Marketplace	Checking 115306	Personal			139.95	23,269.74
02/02/2015	Eff	Florida Keys Electric...	Checking 115306 [split]	12110114-01/0...	37.75			23,307.49
02/06/2015	Debit	Amazon Marketplace	Checking #5306	Personal			66.72	23,240.77
02/09/2015	Debit	Blue Marlin	Checking #5306				3,719.50	19,521.27
02/10/2015	1107	O.A. R. S.	Checking #5306				6,990.40	12,530.87

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Date	Number	Payee	Account	Memo	Increase	C	Decrease	Balance
021112015	Debit	Expedia.com	Checking #5306	Travel			200.00	12,330.87
02/12/2015	Debit	Macy's	Checking #5306	Personal			95.23	12,235.64
02/12/2015	Debit	American Airlines	Checking #5306	Travel			1,379.68	10,855.96
02/12/2015	Debit	American Airlines	Checking #5306	Travel			1,379.68	9,476.28
0211312015	1108	Thomas R Beaver	Checking #5306 [split]				0.01	9,476.27
02/18/2015	ShLoan		Uniforms (split)	Feb Exp Pd by ...	1,326.08			10,802.35
02119/2015	Debit	Batrolling4U	Checking #5306	Personal			374.80	10,427.55
02119/2015	Debit	Worlds Hottest Bats	Checking #5306	Personal			473.87	9,953.68
02/19/2015	Keys Pat...		Supplies-Vaccines-Drugs	D!ock/Stains;K...	52.00			10,005.68
02/20/2015	Debit	Beaver, Thomas	Checking #5306	Reimbursement			200.00	9,805.68
0212012015	Debit	Amazon Marketplace	Checking #5306 fsplitJ	filter Paper: Pd ...	6.68			9,812.36
02/20/2015	Debit	Amazon Marketplace	Checking #5306 (split)	Magnetic Stirre...	7.99			9,820.35
02120/2015	Debit	Amazon Marketplace	Checking #5306 (plit)	DHEA Solutia...	198.46			10,018.81
02123/2015	Verizon		Telephone Expense	Cell Phone Ser...	125.89			10,144.70
03/03/2015	Debit	Caribbean Princess	Checking #5306	Shareholder Lo...			3,738.36	6,406.34
03/03/2015			Checking #5306	To cover shonf...	4,500.00			10,906.3-1
03/03/2015			Checking #5306	To c>ver Shorf...	1,286.00			12,192.1
03/07/2015	EFT	Amazon Marketplace	Checking 115306 (split)	Ceiling Project...	39.95			12,232.29
03/18/2015	ShLoan		TravelExpense (split)	March Exp Pd ...	4,845.27			17,077.56
03123/2015	Verizon		Telephone Expense	Cell Phone Ser...	153.98			17,231.5-1
03125/2015	Debit	Starfish Swim and Sn...	Checking 115306	Trip			56.24	17,175.30
03/27/2015	PR 3/27/15		Ac.cmed Payroll	Not Enough \$\$...	4,746.47			21,921.77
03/30/2015	Knnedy ...		Small Tools nnd Equip...	Artwork for Of...	661.29			22,583.06
03/31/2015	Debit	Home Depot	Checking #5306 [split]	Socket Set.Sere...	7.07			22,590.13
04/01/2015	EFT	Hlue Cross Blue Shie...	Checking 115306 {split}	April :Pd by SH	2,477.52			25,067.65
04/02/2015	EFT	Florida Keys Electric...	Checking 115306 [split]	02/09/15-0311...	61.25			25,128.90
04/03/2015	Cash	Home Depot	Checking #5306 [split]	Roller Cover P...	4.93			25,133.83
04/03/2015	Debit	Fish Tales Restaurant	Checking #5306 [split]	StaffMeeting: ...	30.48			25,164.31
04/04/2015	Debit	Fish Tales Rc. laurant	Checking #5306 [split]	Staff Meeting: ...	127.46			25,291.77
04/08/2015	Debit	Fishelllan's Hospital	Checking 115306 (split)	Medical: CoPa...	120.00			25,411.77
04/15/2015	Debit	Miami Subs	Checking 115306 (split)	Dr. Beaver/Inv ...	11.27			25,423.04
04/15/2015	ShLoan		Dues and Subscriptions...	April Exp Pd b...	884.61			26,307.65
04122/2015	Verizon		Telephone Expense	Cell Phone Ser...	134.25			26,441.90
04128/2015	Debit	Amalon Marketplace	Checking #5306	Personal			23.95	26,417.95
04/28/2015	Debit	Amazon Marketplace	Checking #5306 (split)	Formalin 10%: ...	75.44			26,493.39
04/29/2015	LDN Res...		Laboratory Fees	LDN Research ...	25.00			26,518.39
05/01/2015	EFT	Blue Cross Blue Shic...	Checking #53U6 [split]	May: Pd by SH	2,477.52			28,995.91
05/04/2015	EFT	Florida Keys Electric...	Checking #5306 {split}	03/11/15-04/1...	95.11			29,091.02
05/07/2015	Debit	Home Depot	Checking #5306 [split]	Pot,Saucer:	10.79			29,101.81
05/08/2015	EFT	Amazon Marketplac...	Checking #5306 [split]	Scrubs: Pd by ...	47.92			29,149.73

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Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Increase	C	Decrease	Balance
05/08/2015	PR 5/08/16		Accrued Payroll	Not Enough SS...	4,746.46			33,896.19
05/12/2015	EFT	Amazon Marketplace	Checking #5306 (split)	Cellucor Extre...	96.41			33,992.60
05/12/2015			Checking #5306	To Cover Short...	2,941.00			36,933.60
05/13/2015			Checking #5306	To Cover Short...	157.00			37,090.60
05/14/2015			Checking #5306	To Cover Short...	6,787.00			43,877.60
05/22/2015	Verizon		Telephone Expense	Cell Phone Ser...	134.25			44,011.85
05/22/2015	PR 5/22/17		Accrued Payroll	Not Enough SS...	4,746.47			48,758.32
05/31/2015	ShLoan		Travel Expense (split)	May Exp Pd by...	398.93			49,157.25
06/02/2015	EFT	Florida Keys Electric...	Checking #5306 (split)	04/1011S *05/1...	117.08			49,274.33
06/05/2015	Debit		Checking #5306	OARS			4,960.04	44,314.29
06/05/2015	PR 6/05/18		Accrued Payroll	Not Enough SS...	4,746.46			19,060.75
06/08/2015			Checking #5306	To Cover Short...	986.00			50,046.75
06/09/2015			Checking #5306	To Cover Short...	913.00			50,959.75
06/10/2015			Checking #5306	To Cover Short...	635.00			51,594.75
06/11/2015			Checking #5306	To Cover Short...	113.87			51,708.62
06/13/2015	EFT	Sparky's Landing	Checking #5306 (split)	Meeting: Audit...	65.28			51,773.90
06/22/2015	Verizon		Telephone Expense	Cell Phone Ser...	124.25			51,898.15
06/30/2015	ShLoan		Dues and Subscription s...	June Exp pd by...	403.66			52,301.81

**Appendix E:
Items Purchased By
Medical Examiner
that do not appear to meet
Public Purposes**

Expense Transactions That Do Not Appear To Meet County Purposes

Type	Date	Num	Name	Ledger		Bank Statement			
Checking #5306				Memo	Credit	Date Posted	Amount	Notes	Description of items per documentation Received
Documentation Provided									
Check	2/23/2015	Debit	Amazon Marketplace	Supplies	\$7.65	2/23/2015	\$7.65		Gerber keychain tool
Check	2/23/2015	Debit	Amazon Marketplace	Supplies	\$105.00	2/23/2015	\$105.00		Columbia River Multi Tool 9 quantity, LED Headlamp
Check	2/24/2015	Debit	Amazon Marketplace	Supplies	\$68.65	2/24/2015	\$68.65		Shooting glasses, Glock range bag, Shooting glasses 2 quantity
Check	3/23/2015	Debit	Amazon Marketplace	Batteries	\$3.19	3/23/2015	\$3.19		Crosman Destroyer .177 Cal, 7.9 grains
Check	3/24/2015	Debit	Amazon Marketplace	Supplies	\$19.98	3/24/2015	\$19.98		Personal - Gamo P-25/PT-85 Magazine
Check	3/24/2015	Debit	Amazon Marketplace	Supplies	\$28.05	3/24/2015	\$28.05		Beretta Px4 Storm .177 Magazine 2 quantity
Check	3/30/2015	Debit	Amazon Marketplace	Scale, measuring	\$324.42	3/30/2015	\$324.42		LaserMax Guide Rod laser sight for Glock
Check	4/9/2015	Debit	Lasermax	Laser sight range	\$406.50	4/9/2015	\$406.50		Amount not on invoice. Glock firearm laser.
Check	4/24/2015	Debit	Amazon Marketplace	Equipment for morgue	\$39.88	4/24/2015	\$39.88		Tipton Bore Guide Kit, Tipton Rifle Brass Jag Set
Check	4/30/2015	Debit	Akron Reserve Ammunition	Order #128951	\$400.06	4/30/2015	\$400.06		rounds ammunition
Check	5/1/2015	Debit	Amazon Marketplace	Supplies	\$20.84	5/1/2015	\$20.84		Tetra Gun Grease, Barnes Bore Cleaner
Check	6/8/2015	Debit	Amazon Marketplace	Supplies	\$13.47	6/8/2015	\$13.47		Glock Barrel Thread Protector
Check	10/14/2014	Debit	Amazon Marketplace	Supplies	\$20.95	10/14/2014	\$20.95		Fielder's Throw Slow Pitch Glove
Check	10/20/2014	Debit	Amazon Marketplace	Camera	\$214.99	10/20/2014	\$214.99		GoPro Hero3
Check	11/6/2014	Debit	Amazon Marketplace	Supplies	\$15.40	11/6/2014	\$15.40	GL shows "Writing slate - waterproof"	

Expense Transactions That Do Not Appear To Meet County Purposes

Type	Date	Num	Name	Ledger		Bank Statement			
				Memo	Credit	Date Posted	Amount	Notes	Description of items per documentation Received
Check	11/6/2014	Debit	Amazon Marketplace	Supplies	\$24.95	11/6/2014	\$24.95		Scuba regulator bag
Check	11/7/2014	Debit	Amazon Marketplace	Supplies	\$19.34	11/7/2014	\$19.34		not all items shown on amazon order history Underwater Dive Light Scuba BC Hanger 2 quantity Cotton bath mat Underwater flashlight Diver tool & repair kit multi tool Underwater Dive Light Underwater writing slate Dive weights bag
Check	11/7/2014	Debit	Amazon Marketplace	Supplies	\$87.33	11/7/2014	\$87.33		
Check	11/7/2014	Debit	Amazon Marketplace	Supplies	\$178.65	11/7/2014	\$178.65		
Check	11/10/2014	Debit	Amazon Marketplace	Supplies	\$29.90	11/10/2014	\$29.90		
Check	11/10/2014	Debit	Amazon Marketplace	Supplies	\$68.05	11/10/2014	\$68.05		
Check	1/26/2015	Debit	Amazon Marketplace	Supplies	\$24.18	1/26/2015	\$24.18		Softball kit
Check	1/26/2015	Debit	Amazon Marketplace	Supplies	\$97.81	1/26/2015	\$97.81		Baseball Practice Net
Check	1/26/2015	Debit	Amazon Marketplace	Supplies	\$161.22	1/26/2015	\$161.22		Batting Trainer
Check	1/26/2015	Debit	Amazon Marketplace	Bag	\$12.00	1/26/2015	\$12.00		Baseball/Softball bat grip
Check	1/27/2015	Debit	Amazon Marketplace	Supplies	\$26.84	1/27/2015	\$26.84		Weighted softball
Check	1/27/2015	Debit	Amazon Marketplace	Supplies	\$214.99	1/27/2015	\$214.99		SwingAway MVP Hitting Machine
Check	1/28/2015	Debit	Amazon Marketplace	Supplies	\$297.36	1/28/2015	\$297.36		Slowpitch Leather Softball 2 quantity, Baseball Swing Analyzer
Check	2/23/2015	Debit	Amazon Marketplace	Uniforms	\$217.11	2/23/2015	\$217.11		Salomon Men's Hiking Boot
Check	3/2/2015	Debit	Amazon Marketplace	Ear Plugs	\$5.36	3/2/2015	\$5.36		Foam earplugs (purchased with shooting glasses)
Check	4/20/2015	Debit	Amazon Marketplace	Helmet	\$60.73	4/20/2015	\$60.73		Motorcycle Helmet
Check	4/20/2015	Debit	Amazon Marketplace	Timing instrument	\$228.90	4/20/2015	\$228.90		Nike SportWatch GPS

Expense Transactions That Do Not Appear To Meet County Purposes

Type	Date	Num	Name	Ledger		Bank Statement			
Checking #5306				Memo	Credit	Date Posted	Amount	Notes	Description of items per documentation Received
Check	5/5/2015	Debit	Amazon Marketplace	Supplies	\$17.88	5/5/2015	\$17.88		Down and Dirty: The Essential Training Guide for Obstacle Races and Mud Runs
Check	5/6/2015	Debit	Amazon Marketplace	Supplies	\$76.95	5/6/2015	\$76.95		Reebok Mens Running Shoe
Check	6/5/2015	Debit	Amazon Marketplace	Supplies	\$129.95	6/5/2015	\$129.95		Cressi Men's Diving Fins
Check	6/8/2015	Debit	Amazon Marketplace	Supplies	\$64.99	6/8/2015	\$64.99		Keen water shoe
				Documentation Provided Total	\$3,733.52		\$3,733.52		
Type	Date	Num	Name	Memo	Credit	Bank Statement			Supporting Documentation Not Provided For This Expense
Checking #5306						Date Posted	Amount	Notes	
No Documentation Provided									
Check	12/11/2014	Debit	Blizzard Entertainment	Software	\$41.97	12/11/2014	\$41.97		Supporting Documentation Not Provided For This Expense
Check	12/12/2014	Debit	Blizzard Entertainment	Software	\$49.99	12/12/2014	\$49.99		Supporting Documentation Not Provided For This Expense
Check	2/23/2015	Debit	Eastbay	Uniforms	\$131.58	2/23/2015	\$131.58		Supporting Documentation Not Provided For This Expense
Check	3/23/2015	Debit	Deep Blue Dive Center	Diving Recovery Equipment	\$322.45	3/23/2015	\$322.45		Supporting Documentation Not Provided For This Expense
Check	3/25/2015	Debit	Starfish Swim and Snorkel	Clothes Cleaning	\$12.50	3/25/2015	\$12.50		Supporting Documentation Not Provided For This Expense
Check	6/8/2015	Debit	Underseas Dive Shop	tools and equipment	\$188.94	6/8/2015	\$188.94		Supporting Documentation Not Provided For This Expense
Check	10/16/2014	Debit	Last Mango Tango	Donation	\$206.98	10/16/2014	\$206.98		Supporting Documentation Not Provided For This Expense
Check	3/30/2015	Debit	In Guns We Trust	Security	\$466.40	3/30/2015	\$466.40		Supporting Documentation Not Provided For This Expense

Expense Transactions That Do Not Appear To Meet County Purposes

Type	Date	Num	Name	Ledger		Bank Statement			
				Memo	Credit	Date Posted	Amount	Notes	Description of items per documentation Received
Check	3/30/2015	Debit	Turning Point	Security	\$60.17	3/30/2015	\$60.17		Supporting Documentation Not Provided For This Expense
Check	4/21/2015	Debit	Long Shot Range	Training	\$10.00	4/21/2015	\$10.00		Supporting Documentation Not Provided For This Expense
Check	4/21/2015	Debit	Long Shot Range	Training	\$316.99	4/21/2015	\$316.99		Supporting Documentation Not Provided For This Expense
Check	5/26/2015	Debit	Long Shot Range	Training	\$27.56	5/26/2015	\$27.56		Supporting Documentation Not Provided For This Expense
Check	5/26/2015	Debit	Long Shot Range	Training	\$86.51	5/26/2015	\$86.51		Supporting Documentation Not Provided For This Expense
Check	5/29/2015	Debit	SD Tactical arms	equipment	\$242.87	5/29/2015	\$242.87		Supporting Documentation Not Provided For This Expense
			No Documentation Provided Total		\$2,164.91		\$2,164.91		
					\$5,898.43		\$5,898.43		

**Appendix F:
June 9, 2015
Email To
Attorney Rosenthal**

Amy Heavilin

From: Reuben Iyamu
Sent: Tuesday, June 09, 2015 3:48 PM
To: 'Alex Rosenthal'
Cc: 'Shillinger-Bob'; Amy Heavilin; Trisha Schroff
Subject: RE: Dr. Thomas Beaver
Attachments: Attachment 1.pdf; Attachment 2.pdf

Hello, Mr. Alex

We are about ready to commence the fieldwork phase of our audit of the Medical Examiner (M/E)'s Office. The audit fieldwork procedure entails substantive analysis and tests of internal controls and the accuracy and propriety of the transactions and processes based on the preliminary assessment of risks and internal controls. Generally, the audit fieldwork may include but is not limited to:

1. Interviewing M/E and M/E staff
2. Confirmation of M/E/ staff assertions
3. Obtaining and reviewing detailed records relating operations and activities
4. Physical inspection/observation of items and processes
5. Obtaining population of transactions, selecting sample of transactions from the population, obtaining applicable documentation for sampled transactions, analyzing/testing sampled transactions, and making inquiries from staff regarding tested items as applicable
6. Communicating with applicable staff regarding noted internal control issues
7. Where applicable and appropriate, providing recommendation to address noted issues

As required by auditing standards issued by the Institute of Internal Auditors, the objectives/scope established for this audit are based on the preliminary assessment of risks and internal controls relevant to M/E operations and activities. Based on our assessment of risks and internal controls, this audit involves conducting a performance audit engagement that addresses financial, compliance, efficiency, and effectiveness of M/E's operations and activities.

Accordingly, the objective/scope of the audit may include but is not limited to:

- Review of the sufficiency, validity, and integrity of financial and operating information and the means used to identify, measure, classify, and report such information.
- Ascertaining the extent to which County assets are accounted for.
- Ascertaining the extent of the M/E's compliance with the contract agreement terms and conditions, applicable laws and regulations, Statutes, policies, plans, and procedures.
- Appraising the economy, efficiency, and effectiveness with which resources are employed and reviewing the M/E's operational internal controls.

To achieve our audit objective/scope and to form the basis of our audit conclusion, M/E must:

1. Furnish to the auditors information and records within his custody regarding powers, duties, activities, properties, financial transactions, and method of business which the auditors require to perform their duties.

2. Provide access for the auditors to inspect all County property, equipment, and facilities
3. Allow auditors to observe operations and processes
4. Allow auditors to interview all personnel having responsibilities relating to the Medical Examiner's Office operation and activities

As previously mentioned to you by the County Attorney, anything to the contrary will be considered by the audit as refusal of the M/E to allow an audit. Such limitation of audit scope by the M/E will be fully disclosed on the written report.

Attached on this email is the Advisory Legal Opinion issued by the Florida Attorney General regarding District Medical Examiners and the responsibility of the applicable County to obtain assurance that the contracted Medical Examiner provide services he/she was contracted to provide and that County money paid to the Medical Examiner is properly spent to serve the County purposes. Please see the highlighted portion of page 5, attachment 1

I have also attached a copy of the Florida Statutes Section 11.45 (as attachment 2) that provides the definition of the word "Audit" mentioned on the medical examiner's contract.

Please provide us with a response to this email by June 16, 2015 and let us know as to how you or the M/E plan to coordinate the audit process described above. We wish to start the fieldwork as soon as possibly - hopefully by next week. Normally, we will schedule an appointment with the M/E for a team of auditors to visit the Medical Examiner's Office and commence the fieldwork process.

We appreciate your assistance and cooperation during this audit.

Sincerely

Reuben Iyamu, MBA, CFE
Internal Audit Director
Monroe County Clerk of Circuit Courts
305-292-3591

**Appendix G:
Unsupported Expense
Transactions**

Supporting Documentation Not Provided to Substantiate Expenditures

Type	Date	Num	Name		LEDGER	Bank Statement			
Checking #5306				Memo	Credit	Date Posted	Amount	Diff	Notes
Check	7/14/2014	2006	Beaver, Thomas	Reimbursement	1,000.00	7/16/2014	1,000.00	-	
Check	7/18/2014	2017	Am Trust North America	Down payment	162.00	7/29/2014	162.00	-	
Check	7/18/2014	2013	Keys Insurance Service	General Liability	2,063.48	7/22/2014	2,063.48	-	
Check	7/21/2014	Transfer		In Person Transfer	1,000.00	7/21/2014	1,000.00	-	
Check	7/23/2014	EFT	Harland Clarke	Check Order	17.25	7/23/2014	17.25	-	
Check	7/25/2014	1001	Beaver, Thomas	Reimbursement	1,000.00	7/25/2014	1,000.00	-	GL shows "moving expenses"
Check	7/26/2014	1002	Beaver, Ann	Packing Expenses for Move to Florida	1,000.00	8/1/2014	1,000.00	-	
Check	7/26/2014	1003	Beaver, Jillian	Packing Expenses for Move to Florida	1,000.00	8/1/2014	1,000.00	-	
Check	7/26/2014	1025	Clark, Clint	Reimbursement of Interview Travel Expenses	300.00	8/1/2014	300.00	-	
Check	7/28/2014	Debit	Bealls Outlet	Uniforms	60.16	7/28/2014	60.16	-	
Check	7/28/2014	Debit	U. S. Postmaster		6.09	7/28/2014	6.09	-	
Check	7/30/2014	Debit	Hitt Marking Devices	Supplies	49.46	7/30/2014	49.46	-	
Check	7/30/2014	Debit	National Payment		248.41	7/30/2014	248.41	-	
Check	8/1/2014	Debit	Sunbiz.org	Registration Fee	70.00	8/1/2014	70.00	-	
Check	8/9/2014	2004	Hendricks, Rodney	Moving Expense	700.00	8/18/2014	700.00	-	GL shows "To transport motorcycle from CA to FL"

Supporting Documentation Not Provided to Substantiate Expenditures

Type	Date	Num	Name		LEDGER	Bank Statement			
Checking #5306				Memo	Credit	Date Posted	Amount	Diff	Notes
Check	8/13/2014	Debit	U. S. Postmaster	Postage	7.43	8/13/2014	7.43	-	
Check	8/15/2014	Debit	Blue Cross Blue Shield of Flori...	Group # - Initial Month	3,221.11	8/18/2014	3,221.11	-	
Check	8/18/2014	EFT	Kiwi Global Online LLC	Inv 331066	49.99	8/18/2014	49.99	-	GL shows "Scalpel Blades
Check	8/18/2014	Debit	Zazzle.com	Business Cards	141.93	8/19/2014	141.93	-	
Check	8/19/2014	1009	Allen Beyer Funeral Home - V...	Invoice 7/28/14	2,100.00	8/25/2014	2,100.00	-	
Check	8/19/2014	1014	Clark, Clint	Initial Funding to Move for Job	500.00	8/25/2014	500.00	-	
Check	8/19/2014	1012	MedTech Forensics Inc	Invoice #21252	849.63	8/25/2014	849.63	-	
Check	8/19/2014	1011	Stericycle Inc	Cust #8250482	1,398.21	8/26/2014	1,398.21	-	
Check	8/19/2014	1010	University of Florida Pathology...	Buarantor Num: 400003082	455.00	9/8/2014	455.00	-	
Check	8/20/2014	Debit	SCR Allegro	Medical Protective Equipment	47.98	8/20/2014	47.98	-	
Check	8/21/2014	Debit	Vista Print.com	Business Cards	17.48	8/22/2014	17.48	-	
Check	8/25/2014	Debit	U. S. Postmaster	Postage	16.75	8/25/2014	16.75	-	
Check	8/26/2014	Debit	U. S. Postmaster	Postage	13.42	8/26/2014	13.42	-	
Check	8/29/2014	1019	Beaver, Thomas	Reimbursement	3,329.00	8/29/2014	3,329.00	-	
Check	9/9/2014	1028	Keys Pathology Associates	Bill Date 08/21/14: Reimbursement	24.00	9/22/2014	24.00	-	
Check	9/9/2014	1027	MedTech Forensics Inc	Invoice #21336	84.93	9/16/2014	84.93	-	
Check	9/9/2014	1026	Quiescence Diving Services Inc	Professional Fees	172.00	9/18/2014	172.00	-	

Supporting Documentation Not Provided to Substantiate Expenditures

Type	Date	Num	Name		LEDGER	Bank Statement			
Checking #5306				Memo	Credit	Date Posted	Amount	Diff	Notes
Check	9/9/2014	1030	Smith, Zachary	Photographs of Office	225.00	9/11/2014	225.00	-	
Check	9/20/2014	1033	Beaver, Thomas	Reimbursement	5,000.00	9/23/2014	5,000.00	-	
Check	9/23/2014	Debit	Jilton	Supplies	13.37	9/23/2014	13.37	-	
Check	9/24/2014	1032	Beaver, Thomas	Reimbursement	5,000.00	9/24/2014	5,000.00	-	
Check	9/24/2014	Debit	Inception	Supplies	12.99	9/24/2014	12.99	-	
						10/1/2014	5,000.00	5,000.00	check 1073 for Thomas Beaver, not on GL
Check	10/1/2014	EFT	Kiwi Global Online LLC	Inv 337170	119.99	10/1/2014	119.99	-	GL shows "Scalpel Blades
Check	10/2/2014	1052	Quiescense Diving Services Inc	Professional Fees	403.13	10/15/2014	403.13	-	
Check	10/3/2014	Debit	Southland Medical Supply Co	Medical Supplies	112.47	10/3/2014	112.47	-	
Check	10/3/2014	Debit	Southland Medical Supply Co	Medical Supplies	572.90	10/3/2014	572.90	-	
Check	10/7/2014	1044	Allen Beyer Funeral Home - V...	August 2014	700.00	10/15/2014	700.00	-	
Check	10/7/2014	Debit	Blue Cross Blue Shield of Flori...	Group # - Initial Month	3,221.11	10/7/2014	3,221.11	-	
Check	10/7/2014	1043	University of Florida Pathology...	Lab Tests	2,139.00	10/28/2014	2,139.00	-	
Check	10/8/2014	EFT	Kiwi Global Online LLC	Inv 337169-9	178.09	10/8/2014	178.09	-	GL shows "Scalpel Blades
Check	10/8/2014	Debit	U. S. Postmaster	Postage	5.75	10/8/2014	5.75	-	
Check	10/9/2014	1050	Am Trust North America	Workers Compensation Insurance	158.00	10/9/2014	158.00	-	

Supporting Documentation Not Provided to Substantiate Expenditures

Type	Date	Num	Name		LEDGER	Bank Statement			
Checking #5306				Memo	Credit	Date Posted	Amount	Diff	Notes
Check	10/9/2014	1045	Beaver, Thomas	Reimbursement	5,000.00	10/9/2014	5,000.00	-	
Check	10/10/2014	Debit	U. S. Postmaster	Postage	8.27	10/10/2014	8.27	-	
Check	10/14/2014	1057	Allen Beyer Funeral Home - V...	August 2014	2,100.00	10/21/2014	2,100.00	-	
Check	10/14/2014	1061	Am Trust North America	Workers Compensation Insurance	183.00	10/22/2014	183.00	-	
Check	10/14/2014	1062	Garcia, Marisol	Answering Service	600.00	10/24/2014	600.00	-	
Check	10/14/2014	1056	Keys Pathology Associates	Bill Date 08/21/14: Reimbursement	48.00	10/22/2014	48.00	-	
Check	10/15/2014	1058	Pacific Gas & Electric	Final Bill	37.44	10/28/2014	37.44	-	Bank shows: check# 1059
Check	10/15/2014	Debit	U. S. Postmaster	Postage	3.43	10/15/2014	3.43	-	
Check	10/17/2014	Debit	Beaver, Thomas	Reimbursement	600.00	10/17/2014	600.00	-	Bank shows: Misc Debit
Liability Check	10/17/2014	EFT	Florida Department of Revenue	3236976: 3rd Quarter Form RT-6	887.51	10/17/2014	887.51	-	
Check	10/27/2014	Debit	Southland Medical Supply Co	Medical Supplies	115.46	10/27/2014	115.46	-	
Check	10/31/2014	Debit	Badge and Wallet.com	Badges	452.00	10/31/2014	452.00	-	
Check	11/3/2014	Debit	Blue Marlin	Loan	3,218.55	11/3/2014	3,218.55	-	
Check	11/11/2014	1077	McDougall, Becky	Professional Fee	1,700.00	11/19/2014	1,700.00	-	Note on check: Weekend Coverage
Check	11/20/2014	1081	Garcia, Marisol	Answering Service	300.00	11/24/2014	300.00	-	
Check	11/26/2014	Debit	Flowers.com	Gifts	103.53	11/26/2014	103.53	-	
Check	11/28/2014	EFT	Kiwi Global Online LLC	Inv 344361-9	290.77	11/28/2014	290.77	-	

Supporting Documentation Not Provided to Substantiate Expenditures

Type	Date	Num	Name		LEDGER	Bank Statement			
Checking #5306				Memo	Credit	Date Posted	Amount	Diff	Notes
Check	12/5/2014	Debit	Decor Glamour	Decorations	198.66	12/5/2014	198.66	-	
Check	12/8/2014	Debit	Abstracta	Decoration	18.64	12/8/2014	18.64	-	
Check	12/8/2014	Debit	Abstracta	Decoration	343.98	12/8/2014	343.98	-	
Check	12/8/2014	EFT	Beaver, Thomas	Reimbursement	400.00	12/8/2014	400.00	-	Bank shows: ATM
Check	12/9/2014	Debit	Comcast Cable Co	Cable	243.37	12/9/2014	243.37	-	
Check	12/10/2014	EFT	Beaver, Thomas	Reimbursement	300.00	12/10/2014	300.00	-	Bank shows: ATM
Check	12/10/2014	Debit	Kennedy Studios	Framing	409.31	12/10/2014	409.31	-	
Check	12/11/2014	Debit	Keys Cleaners	Cleaning	4.30	12/11/2014	4.30	-	
Check	12/17/2014	Debit	S J Texas Technology	Tool	64.95	12/17/2014	64.95	-	
Check	12/18/2014	Debit	Budget Mailboxes	New Mailbox	166.71	12/18/2014	166.71	-	
Check	12/18/2014	Debit	Comcast Cable Co	Cable	219.10	12/18/2014	219.10	-	
Check	12/19/2014	1090	Garcia, Marisol	Answering Service	600.00	12/26/2014	600.00	-	
Check	12/19/2014	1091	U. S. Postmaster	PO Box Renewal	64.00	12/29/2014	64.00	-	
Check	12/22/2014	Debit	Federal Express	Shipping	16.00	12/22/2014	16.00	-	
Check	12/22/2014	Debit	Federal Express	Shipping	25.50	12/22/2014	25.50	-	
Check	12/22/2014	Debit	Keys Cleaners	Cleaning	25.20	12/22/2014	25.20	-	
Check	1/2/2015	Debit	Comcast Cable Co	Cable	119.32	1/2/2015	119.32	-	

Supporting Documentation Not Provided to Substantiate Expenditures

Type	Date	Num	Name		LEDGER	Bank Statement			
Checking #5306				Memo	Credit	Date Posted	Amount	Diff	Notes
Check	1/2/2015	Debit	Federal Express	Shipping	32.00	1/2/2015	32.00	-	
Check	1/5/2015	Debit	Novel Distributors	Supplies	86.00	1/5/2015	86.00	-	
Check	1/5/2015	Debit	The Doctors Company	Insurance	835.83	1/5/2015	835.83	-	
Check	1/12/2015	Debit	U. S. Postmaster	Postage	5.75	1/12/2015	5.75	-	
Check	1/13/2015	Debit	U. S. Postmaster	Postage	5.75	1/13/2015	5.75	-	
Check	1/14/2015	1094	Garcia, Marisol	Answering Service	600.00	2/6/2015	600.00	-	
Liability Check	1/14/2015	EFTPS	United States Treasury	47-1313624: 2014 Form 940	24.96	1/14/2015	24.96	-	
Check	1/15/2015	Debit	U. S. Postmaster	Postage	5.75	1/15/2015	5.75	-	
Check	1/15/2015	Debit	U. S. Postmaster	Postage	5.75	1/15/2015	5.75	-	
Liability Check	1/16/2015	EFT	Florida Department of Revenue	3236976: 4th Qtr RT-6	250.32	1/16/2015	250.32	-	
Check	1/20/2015	Debit	DEA Registration	Renewal	731.00	1/20/2015	731.00	-	
Check	1/26/2015	Debit	Federal Express	Shipping	78.21	1/26/2015	78.21	-	
Check	1/31/2015			Service Charge	0.91			(0.91)	
Check	2/1/2015	1113	Franchise Tax Board	Personal	3,334.00	2/27/2015	3,334.00	-	
Check	2/2/2015	Debit	Comcast Cable Co	Cable	123.48	2/2/2015	123.48	-	
Check	2/2/2015	2001	Garcia, Marisol	Answering Service	600.00	2/6/2015	600.00	-	
Check	2/6/2015	Debit	U. S. Postmaster	Postage	5.75	2/6/2015	5.75	-	

Supporting Documentation Not Provided to Substantiate Expenditures

Type	Date	Num	Name		LEDGER	Bank Statement			
Checking #5306				Memo	Credit	Date Posted	Amount	Diff	Notes
Check	2/9/2015	Debit	Blue Marlin	Loan	3,719.50	2/9/2015	3,719.50	-	
Check	2/12/2015	Debit	Dental Plans.com	Insurance	149.95	2/12/2015	149.95	-	
Check	2/12/2015	Debit	Dental Plans.com	Insurance	149.95	2/12/2015	149.95	-	
Check	2/12/2015	Debit	Macy's	Personal	95.23	2/12/2015	95.23	-	
Check	2/16/2015	1111	United States Treasury	Form 941	2,000.00	2/25/2015	2,000.00	-	
Liability Check	2/17/2015	EFTPS	United States Treasury	47-1313624: 2015 Form 940	89.04	2/17/2015	89.04	-	
Check	2/19/2015	Debit	Puritans Pride	Supplies	13.99	2/19/2015	13.99	-	
Check	2/20/2015	Debit	Beaver, Thomas	Reimbursement	200.00	2/20/2015	200.00	-	Bank shows: ATM
Check	2/20/2015	Debit	Paypal	DayBrea	9.43	2/20/2015	9.43	-	
Check	2/20/2015	Debit	Paypal	RobbieB	12.49	2/20/2015	12.49	-	
Check	2/20/2015	Debit	Paypal	Jim	24.99	2/20/2015	24.99	-	
Check	2/23/2015	Debit	Parallels	Software	34.99	2/23/2015	34.99	-	
Check	2/24/2015	Debit	Galls International	Supplies	223.94	2/24/2015	223.94	-	
Check	2/24/2015	Debit	Sprint	Telephone	100.00	2/24/2015	100.00	-	
Check	2/24/2015	Debit	Sprint	Telephone	575.10	2/24/2015	575.10	-	
Check	2/25/2015	2003	Garcia, Marisol	Answering Service	900.00	3/16/2015	900.00	-	
Check	2/25/2015	Debit	Lumosity.com	Service	47.96	2/25/2015	47.96	-	

Supporting Documentation Not Provided to Substantiate Expenditures

Type	Date	Num	Name		LEDGER	Bank Statement			
Checking #5306				Memo	Credit	Date Posted	Amount	Diff	Notes
Check	3/19/2015	Debit	Sprint	Telephone	130.40	3/19/2015	130.40	-	
Check	3/23/2015	2010	Florida Department of State	Acct P14000064401	150.00	4/14/2015	150.00	-	
Check	3/23/2015	Debit	Keys Cleaners	Cleaning	32.00	3/23/2015	32.00	-	
Check	3/25/2015	Debit	Drinuance	Dissection Tools	333.19	3/25/2015	333.19	-	
Check	3/30/2015	Debit	St Cloud Knives	Knives	164.29	3/30/2015	164.29	-	
Check	4/6/2015	Debit	City of Key West	Fees	18.75	4/6/2015	18.75	-	
Check	4/6/2015	Debit	Comcast Cable Co	Cable	447.74	4/6/2015	447.74	-	
Check	4/7/2015	Debit	Comcast Cable Co	Cable	145.47	4/7/2015	145.47	-	
Check	4/7/2015	Debit	Paypal	Measuring Glass Cylinders	24.99	4/7/2015	24.99	-	
Check	4/10/2015	2147	Garcia, Marisol	Answering Service	900.00	4/27/2015	900.00	-	
Check	4/10/2015	Debit	U. S. Postmaster	Postage	1.05	4/10/2015	1.05	-	
Check	4/13/2015	Debit	Flowers by JJ	Condolences/Special Occasion	215.00	4/13/2015	215.00	-	
Check	4/13/2015	Debit	Walgreen's	Cleaning and Break Room Supplies	215.28	4/13/2015	215.28	-	
Check	4/15/2015	Debit	Drugstore.com	Medical expense	35.96	4/15/2015	35.96	-	
Check	4/16/2015	Debit	Sprint	Telephone	86.99	4/16/2015	86.99	-	
Check	4/17/2015	EFT	Florida Department of Revenue	1st Quarter RT-6	567.00	4/17/2015	567.00	-	
Check	4/20/2015	Debit	Global Health Connection	disposable equipment	25.00	4/20/2015	25.00	-	

Supporting Documentation Not Provided to Substantiate Expenditures

Type	Date	Num	Name		LEDGER	Bank Statement			
Checking #5306				Memo	Credit	Date Posted	Amount	Diff	Notes
Check	4/20/2015	Debit	Walgreen's	Cleaning and Break Room Supplies	45.70	4/20/2015	45.70	-	
Check	4/27/2015	Debit	Regional Help wanted	Personnel search	150.00	4/27/2015	150.00	-	
Check	5/1/2015	Debit	Kiehl	Supplies	95.67	5/1/2015	95.67	-	
Check	5/6/2015	Debit	Comcast Cable Co	Cable	156.12	5/6/2015	156.12	-	
Check	5/8/2015	2137	Garcia, Marisol	Answering Service	900.00	5/12/2015	900.00	-	
Check	5/11/2015	Debit	CBI PC	Software backup and antivirus	456.00	5/11/2015	456.00	-	
Check	5/11/2015	Debit	Intuit Quickbooks	Software	6.40	5/11/2015	6.40	-	
Check	5/13/2015	Debit	CBI PC	Software backup and antivirus	59.88	5/13/2015	59.88	-	
Check	5/14/2015	2138	Steckbauer, Michael	Medical Doctor	4,000.00	5/26/2015	4,000.00	-	
Check	5/22/2015	2017	Garcia, Marisol	Answering Service	600.00	5/27/2015	600.00	-	
Check	5/26/2015	Debit	Capital Bank	ATM Withdrawal	45.50	5/26/2015	45.50	-	Bank shows: \$2.50 service charge and \$43.00 ATM withdrawal, GL shows amounts combined
Check	5/26/2015	Debit	Comcast Cable Co	Cable	182.03	5/26/2015	182.03	-	
Check	5/27/2015	Debit	CBI Parallels	software Mac to PC	49.99	5/27/2015	49.99	-	
Check	6/1/2015	Debit	EJ Nuwer	Condolences	174.00	6/1/2015	174.00	-	Bank stmt shows "East Aurora, NY"
Check	6/5/2015	2154	Garcia, Marisol	Answering Service	600.00	6/9/2015	600.00	-	

Supporting Documentation Not Provided to Substantiate Expenditures

Type	Date	Num	Name		LEDGER	Bank Statement			
Checking #5306				Memo	Credit	Date Posted	Amount	Diff	Notes
Check	6/5/2015	Debit	Walgreen's	Cleaning and Break Room Supplies	36.26	6/5/2015	36.26	-	
Check	6/8/2015	Debit	Keys Cleaners	Cleaning	33.85	6/8/2015	33.85	-	
Check	6/8/2015	Debit	Oasis	Hair care	100.00	6/8/2015	100.00	-	
Check	6/9/2015	Debit	Walgreen's	Cleaning and Break Room Supplies	41.05	6/9/2015	41.05	-	
Check	6/10/2015	Debit	Vista Print.com	Business Cards	111.21	6/10/2015	111.21	-	
Check	6/19/2015	2049	Garcia, Marisol	Answering Service	600.00	6/29/2015	600.00	-	
Check	6/22/2015	Debit	U. S. Postmaster	Postage	1.91	6/22/2015	1.91	-	
Check	6/23/2015	Debit	Comcast Cable Co	Cable	120.00	6/23/2015	120.00	-	
Check	6/23/2015	Debit	Comcast Cable Co	Cable	284.32	6/23/2015	284.32	-	
Check	6/24/2015	Debit	Walgreen's	Cleaning and Break Room Supplies	68.50	6/24/2015	68.50	-	
					\$85,318.03		\$90,317.12		
				Amount on bank statement but not on ledger as indicated above (see "notes")	5,000.00				
				Amount on ledger but not on bank statement as indicated above (see "notes")			0.91		
					\$90,318.03		\$90,318.03		

**Appendix H:
Questionable Expenses
Incurred By
Medical Examiner**

Questionable Expense Transactions Incurred By Medical Examiner

Type	Date	Num	Name	Ledger		Bank Statement			Documentation Received
Checking #5306			Memo	Credit	Date Posted	Amount	Notes		
Documentation Provided for the following expenses									
Check	8/27/2014	Debit	The Crafted Plate	Meals					Meal and drinks
Check	4/3/2015	Debit	Fish Tales Restaurant	Staff meeting					receipt provided
Check	4/4/2015	Debit	Fish Tales Restaurant	Staff meeting					receipt provided. Shown on Shareholder Loan Account.
Check	4/15/2015	Debit	Miami Subs	Key West Case					"case in Key W Beaver Investigator" Shown on Shareholder Loan Account.
Check	6/8/2015	Debit	Amazon Marketplace	Clothing	\$95.16	6/8/2015	\$95.16		chicken jerky - 3 quantity
Check	6/13/2015	EFT	Sparky's Landing	Meeting					"Thomas & Linda Kruszka Audit Prep." Shown on Shareholder Loan Account.
Check	6/15/2015	Debit	Sunpass	Tolls	\$25.00	6/15/2015	\$25.00		receipt provided
			Documentation Provided Total		\$120.16			\$120.16	
Documentation was not provided for the following expenses									Documentation Received
Check	8/4/2014	Debit	Frank's Grill		\$30.60	8/4/2014	\$30.60		None
Check	8/18/2014	Debit	Salute Restaurant		\$105.77	8/18/2014	\$105.77		None
Check	8/18/2014	Debit	Shell Service Station	Fuel	\$32.27	8/18/2014	\$32.27		None
Check	8/29/2014	Debit	Marriott	Medical Examiner Commission Meeting	\$99.00	8/29/2014	\$99.00		None
Check	9/2/2014	Debit	Grassy Key Outpost	Staff Meeting	\$106.16	9/2/2014	\$106.16		None
Check	9/29/2014	Debit	Office Depot	Office Supplies	\$69.31	9/29/2014	\$69.31	Bank shows: Brutus Seafood	None

Questionable Expense Transactions Incurred By Medical Examiner

Type	Date	Num	Name	Ledger		Bank Statement			Documentation Received
				Memo	Credit	Date Posted	Amount	Notes	
Checking #5306									
Documentation Provided for the following expenses									
Check	10/2/2014	1051	Sunpass	Tolls	\$20.36	10/7/2014	\$20.36		None
Check	10/6/2014	Debit	Universal Studios	Loan to SH	\$1,373.14	10/6/2014	\$1,373.14		None
Check	10/10/2014	Debit	Sparky's Landing	Staff Meeting	\$91.31	10/10/2014	\$91.31		None
Check	10/15/2014	Debit	Island Fish Company	Staff Meeting	\$67.46	10/15/2014	\$67.46		None
Check	10/24/2014	Debit	Silver Airways	Airline Tickets	\$473.00	10/24/2014	\$473.00		None
Check	10/24/2014	Debit	Silver Airways	Airline Tickets	\$473.00	10/24/2014	\$473.00		None
Check	10/31/2014	Debit	Brutus Seafood	Staff Meeting	\$63.27	10/31/2014	\$63.27		None
Check	12/3/2014	Debit	Holiday Isle	Meal	\$12.62	12/3/2014	\$12.62		None
Check	12/4/2014	Debit	Captain Hooks Marina	Equipment	\$367.63	12/4/2014	\$367.63	GL shows "Fishing Trip with Matt"	None
Check	12/4/2014	Debit	Marathon Valero	Gas	\$9.19	12/4/2014	\$9.19		None
Check	12/5/2014	Debit	Chevron	Gas	\$28.56	12/5/2014	\$28.56		None
Check	12/9/2014	Debit	Shell Service Station	Fuel	\$36.43	12/9/2014	\$36.43		None
Check	12/10/2014	Debit	American Airlines	Travel	\$18.95	12/10/2014	\$18.95	GL shows "Ann B."	None
Check	12/10/2014	Debit	American Airlines	Travel	\$291.60	12/10/2014	\$291.60	GL shows "Ann B."	None
Check	12/11/2014	Debit	Hilton Hotel	Travel	\$107.67	12/11/2014	\$107.67		None
Check	12/12/2014	Debit	OrderUp.com	Supplies	\$19.58	12/12/2014	\$19.58	bank shows: Food Order	None
Check	12/15/2014	Debit	OrderUp.com	Supplies	\$25.34	12/15/2014	\$25.34	bank shows: Food Order	None
Check	12/15/2014	Debit	OrderUp.com	Supplies	\$26.02	12/15/2014	\$26.02	bank shows: Food Order	None
Check	12/15/2014	Debit	Tom Thumb	Gas	\$24.50	12/15/2014	\$24.50		None
Check	12/15/2014	Debit	Tom Thumb	Gas	\$39.16	12/15/2014	\$39.16		None
Check	12/17/2014	Debit	Marathon Chevron	Gas	\$33.36	12/17/2014	\$33.36		None
Check	12/19/2014	Debit	Dion's Quik Mart	Gas	\$27.01	12/19/2014	\$27.01		None
Check	12/22/2014	Debit	Brutus Seafood	Staff Meeting	\$35.97	12/22/2014	\$35.97		None
Check	12/22/2014	Debit	OrderUp.com	Supplies	\$20.45	12/22/2014	\$20.45	bank shows: Food Order	None

Questionable Expense Transactions Incurred By Medical Examiner

Type	Date	Num	Name	Ledger		Bank Statement			Documentation Received
Checking #5306			Memo	Credit	Date Posted	Amount	Notes		
Documentation Provided for the following expenses									
Check	12/22/2014	Debit	OrderUp.com	Supplies	\$17.70	12/22/2014	\$17.70	bank shows: Food Order	None
Check	12/22/2014	Debit	Sparky's Landing	Meeting	\$44.37	12/22/2014	\$44.37		None
Check	12/30/2014	Debit	Frank's Grill	Staff Meeting	\$74.10	12/30/2014	\$74.10		None
Check	12/31/2014	Debit	Circle K	Gas	\$28.55	12/31/2014	\$28.55		None
Check	1/5/2015	Debit	Island Fish Company	Staff Meeting	\$54.88	1/5/2015	\$54.88		None
Check	1/5/2015	Debit	Shell Service Station	Fuel	\$35.11	1/5/2015	\$35.11		None
Check	1/5/2015	Debit	Tom Thumb	Gas	\$15.37	1/5/2015	\$15.37		None
Check	1/7/2015	Debit	Brutus Seafood	Staff Meeting	\$55.78	1/7/2015	\$55.78		None
Check	1/7/2015	Debit	Marathon Valero	Gas	\$16.34	1/7/2015	\$16.34		None
Check	1/9/2015	Debit	Shell Service Station	Fuel	\$24.25	1/9/2015	\$24.25		None
Check	1/12/2015	Debit	Friday's	Scene Meal	\$37.72	1/12/2015	\$37.72		None
Check	1/12/2015	Debit	Island Fish Company	Staff Meeting	\$59.29	1/12/2015	\$59.29		None
Check	1/12/2015	Debit	OrderUp.com	Supplies	\$36.00	1/12/2015	\$36.00	bank shows: Food Order	None
Check	1/12/2015	Debit	OrderUp.com	Supplies	\$22.74	1/12/2015	\$22.74	bank shows: Food Order	None
Check	1/12/2015	Debit	OrderUp.com	Supplies	\$27.27	1/12/2015	\$27.27	bank shows: Food Order	None
Check	1/12/2015	Debit	OrderUp.com	Supplies	\$29.91	1/12/2015	\$29.91	bank shows: Food Order	None
Check	1/13/2015	Debit	Dion's Quik Mart	Gas	\$38.05	1/13/2015	\$38.05		None
Check	1/13/2015	Debit	OrderUp.com	Supplies	\$28.91	1/13/2015	\$28.91	bank shows: Food Order	None
Check	1/14/2015	Debit	OrderUp.com	Supplies	\$23.79	1/14/2015	\$23.79	bank shows: Food Order	None
Check	1/14/2015	Debit	Shell Service Station	Fuel	\$27.14	1/14/2015	\$27.14		None
Check	1/15/2015	Debit	OrderUp.com	Supplies	\$11.55	1/15/2015	\$11.55	bank shows: Food Order	None
Check	1/16/2015	Debit	OrderUp.com	Supplies	\$21.61	1/16/2015	\$21.61	bank shows: Food Order	None

Questionable Expense Transactions Incurred By Medical Examiner

Type	Date	Num	Name	Ledger		Bank Statement			Documentation Received
Checking #5306				Memo	Credit	Date Posted	Amount	Notes	
Documentation Provided for the following expenses									
Check	1/20/2015	Debit	Fish Tales Restaurant	Staff meeting	\$45.08	1/20/2015	\$45.08		None
Check	1/20/2015	Debit	Marathon Valero	Gas	\$44.14	1/20/2015	\$44.14		None
Check	1/20/2015	Debit	OrderUp.com	Supplies	\$27.13	1/20/2015	\$27.13	bank shows: Food Order	None
Check	1/20/2015	Debit	OrderUp.com	Supplies	\$45.80	1/20/2015	\$45.80	bank shows: Food Order	None
Check	1/20/2015	Debit	Salute Restaurant	Meal	\$73.28	1/20/2015	\$73.28		None
Check	1/21/2015	Debit	Giant	Gas	\$50.84	1/21/2015	\$50.84		None
Check	1/23/2015	Debit	Galley Grill	Meal	\$43.50	1/23/2015	\$43.50		None
Check	1/23/2015	Debit	OrderUp.com	Supplies	\$27.27	1/23/2015	\$27.27	bank shows: Food Order	None
Check	1/26/2015	Debit	Giant	Gas	\$8.83	1/26/2015	\$8.83		None
Check	1/26/2015	Debit	OrderUp.com	Supplies	\$22.35	1/26/2015	\$22.35	bank shows: Food Order	None
Check	1/27/2015	Debit	Frank's Grill	Meal	\$84.45	1/27/2015	\$84.45		None
Check	1/27/2015	Debit	MPS Marathon Holdings	Staff Meeting	\$37.52	1/27/2015	\$37.52		None
Check	1/27/2015	Debit	Qwik Stop	Gas	\$17.18	1/27/2015	\$17.18		None
Check	1/27/2015	Debit	Shell Service Station	Fuel	\$48.17	1/27/2015	\$48.17		None
Check	1/28/2015	Debit	Fish Tales Restaurant	Staff meeting	\$43.37	1/28/2015	\$43.37		None
Check	2/2/2015	Debit	Fish Tales Restaurant	Staff meeting	\$44.39	2/2/2015	\$44.39		None
Check	2/2/2015	Debit	Giant	Gas	\$34.56	2/2/2015	\$34.56		None
Check	2/3/2015	Debit	Frank's Grill	Meal	\$70.95	2/3/2015	\$70.95		None
Check	2/4/2015	Debit	Fish Tales Restaurant	Staff meeting	\$39.14	2/4/2015	\$39.14		None
Check	2/5/2015	Debit	Marathon Valero	Gas	\$30.85	2/5/2015	\$30.85		None
Check	2/5/2015	Debit	OrderUp.com	Supplies	\$29.16	2/5/2015	\$29.16	bank shows: Food Order	None
Check	2/6/2015	Debit	Fish Tales Restaurant	Staff meeting	\$43.33	2/6/2015	\$43.33		None
Check	2/6/2015	Debit	OrderUp.com	Supplies	\$19.61	2/6/2015	\$19.61	bank shows: Food Order	None

Questionable Expense Transactions Incurred By Medical Examiner

Type	Date	Num	Name	Ledger		Bank Statement			Documentation Received
Checking #5306				Memo	Credit	Date Posted	Amount	Notes	
Documentation Provided for the following expenses									
Check	2/9/2015	Debit	Caloosa Cove Marina	Gas	\$31.00	2/9/2015	\$31.00		None
Check	2/9/2015	Debit	Grassy Key Outpost	Staff Meeting	\$53.15	2/9/2015	\$53.15		None
Check	2/9/2015	Debit	OrderUp.com	Supplies	\$28.41	2/9/2015	\$28.41	bank shows: Food Order	None
Check	2/9/2015	Debit	OrderUp.com	Supplies	\$28.70	2/9/2015	\$28.70	bank shows: Food Order	None
Check	2/10/2015	1107	O. A. R. S.	Personal	\$6,990.40	2/18/2015	\$6,990.40		None
Check	2/10/2015	Debit	OrderUp.com	Supplies	\$24.12	2/10/2015	\$24.12	bank shows: Food Order	None
Check	2/11/2015	Debit	Expedia.com	Personal	\$200.00	2/11/2015	\$200.00		None
Check	2/12/2015	Debit	American Airlines	Travel	\$1,379.68	2/12/2015	\$1,379.68		None
Check	2/12/2015	Debit	American Airlines	Travel	\$1,379.68	2/12/2015	\$1,379.68		None
Check	2/12/2015	Debit	OrderUp.com	Supplies	\$31.04	2/12/2015	\$31.04	bank shows: Food Order	None
Check	2/12/2015	Debit	Winn Dixie	Food for Kitchen	\$30.45	2/12/2015	\$30.45		None
Check	2/12/2015	Debit	Winn Dixie	Food for Kitchen	\$36.32	2/12/2015	\$36.32		None
Check	2/12/2015	Debit	Winn Dixie	Food for Kitchen	\$51.84	2/12/2015	\$51.84		None
Check	2/23/2015	Debit	Brutus Seafood	Staff Meeting	\$69.05	2/23/2015	\$69.05		None
Check	2/23/2015	Debit	Chevron	Gas	\$42.52	2/23/2015	\$42.52		None
Check	2/23/2015	Debit	Nowhere Bar & Grill	Staff Meeting	\$55.42	2/23/2015	\$55.42		None
Check	2/24/2015	Debit	Shell Service Station	Fuel	\$25.69	2/24/2015	\$25.69		None
Check	2/25/2015	Debit	Fish Tales Restaurant	Staff meeting	\$45.42	2/25/2015	\$45.42		None
Check	3/2/2015	Debit	Marathon Chevron	Gas	\$62.56	3/2/2015	\$62.56		None
Check	3/3/2015	Debit	Caribbean Princess	Shareholder Loan	\$3,738.36	3/3/2015	\$3,738.36		None
Check	3/23/2015	Debit	Publix Supermarket	Food and Water	\$16.38	3/23/2015	\$16.38		None

Questionable Expense Transactions Incurred By Medical Examiner

Type	Date	Num	Name	Ledger		Bank Statement			Documentation Received
Checking #5306			Memo	Credit	Date Posted	Amount	Notes		
Documentation Provided for the following expenses									
Check	3/23/2015	Debit	Publix Supermarket	Food and Water	\$71.58	3/23/2015	\$71.58		None
Check	3/23/2015	Debit	Shell Service Station	Fuel	\$53.62	3/23/2015	\$53.62		None
Check	3/26/2015	Debit	Driftwood Pizza and Subs	Food	\$65.47	3/26/2015	\$65.47		None
Check	3/26/2015	Debit	Tom Thumb	Gas	\$63.24	3/26/2015	\$63.24		None
Check	3/27/2015	Debit	Chevron	Gas	\$26.79	3/27/2015	\$26.79		None
Check	3/27/2015	Debit	Fish Tales Restaurant	Staff meeting	\$30.08	3/27/2015	\$30.08		None
Check	3/30/2015	Debit	Fish Tales Restaurant	Staff meeting	\$31.16	3/30/2015	\$31.16		None
Check	3/31/2015	Debit	Shell Service Station	Fuel	\$23.45	3/31/2015	\$23.45		None
Check	3/31/2015	Debit	Shell Service Station	Fuel	\$50.22	3/31/2015	\$50.22		None
Check	4/1/2015	Debit	Mangrove Mamas	Staff Meeting	\$58.32	4/1/2015	\$58.32		None
Check	4/6/2015	Debit	Chevron	Gas	\$10.29	4/6/2015	\$10.29		None
Check	4/6/2015	Debit	Fish Tales Restaurant	Staff meeting	\$37.48	4/6/2015	\$37.48		None
Check	4/6/2015	Debit	Little Palm Island	Food and Entertainment	\$600.00	4/6/2015	\$600.00		None
Check	4/8/2015	Debit	Chevron	Gas	\$55.88	4/8/2015	\$55.88		None
Check	4/8/2015	Debit	Fish Tales Restaurant	Staff meeting	\$45.46	4/8/2015	\$45.46		None
Check	4/10/2015	Debit	Valero	Gas	\$32.09	4/10/2015	\$32.09		None
Check	4/13/2015	Debit	Brutus Seafood	Staff Meeting	\$27.47	4/13/2015	\$27.47		None
Check	4/13/2015	Debit	Brutus Seafood	Staff Meeting	\$31.22	4/13/2015	\$31.22		None
Check	4/13/2015	Debit	Giant	Gas	\$29.97	4/13/2015	\$29.97		None
Check	4/13/2015	Debit	Nowhere Bar & Grill	Staff Meeting	\$67.93	4/13/2015	\$67.93		None
Check	4/13/2015	Debit	Springers Bar and Grill	Dinner meeting	\$41.30	4/13/2015	\$41.30		None
Check	4/14/2015	Debit	Fish Tales Restaurant	Staff meeting	\$43.31	4/14/2015	\$43.31		None
Check	4/14/2015	Debit	Springers Bar and Grill	Dinner meeting	\$90.21	4/14/2015	\$90.21		None
Check	4/14/2015	Debit	Tom Thumb	Gas	\$49.10	4/14/2015	\$49.10		None
Check	4/15/2015	Debit	Giant	Gas	\$9.18	4/15/2015	\$9.18		None
Check	4/16/2015	Debit	Fish Tales Restaurant	Staff meeting	\$31.16	4/16/2015	\$31.16		None

Questionable Expense Transactions Incurred By Medical Examiner

Type	Date	Num	Name	Ledger		Bank Statement			Documentation Received
Checking #5306			Memo	Credit	Date Posted	Amount	Notes		
Documentation Provided for the following expenses									
Check	4/16/2015	Debit	Tom Thumb	Gas	\$50.51	4/16/2015	\$50.51		None
Check	4/17/2015	Debit	Kikis Sandbar	Dinner Meeting	\$35.99	4/17/2015	\$35.99		None
Check	4/21/2015	Debit	Hawks Cay Alma	Dinner Meeting	\$160.60	4/21/2015	\$160.60		None
Check	4/21/2015	Debit	Little Palm Island	Food and Entertainment	\$580.20	4/21/2015	\$580.20		None
Check	4/21/2015	Debit	Tom Thumb	Gas	\$59.77	4/21/2015	\$59.77		None
Check	4/22/2015	Debit	Fish Tales Restaurant	Staff meeting	\$30.16	4/22/2015	\$30.16		None
Check	4/23/2015	Debit	Frank's Grill	Meal	\$42.35	4/23/2015	\$42.35		None
Check	4/24/2015	Debit	Sunset Grill	Dinner meeting	\$45.76	4/24/2015	\$45.76		None
Check	4/27/2015	Debit	Bagel Island Coffee	Food for staff	\$13.30	4/27/2015	\$13.30		None
Check	4/27/2015	Debit	Barracuda Grill	Dinner	\$88.15	4/27/2015	\$88.15		None
Check	4/27/2015	Debit	Event Ticket Insurance	Insurance for travel	\$114.13	4/27/2015	\$114.13		None
Check	4/27/2015	Debit	Fish Tales Restaurant	Staff meeting	\$46.54	4/27/2015	\$46.54		None
Check	4/27/2015	Debit	Giant	Gas	\$61.84	4/27/2015	\$61.84		None
Check	4/27/2015	Debit	Ma's Fish Camp	Lunch while on the road	\$24.37	4/27/2015	\$24.37		None
Check	4/27/2015	Debit	Mytickettracker	Travel	\$2,282.50	4/27/2015	\$2,282.50		None
Check	4/27/2015	Debit	Shell Service Station	Fuel	\$19.44	4/27/2015	\$19.44		None
Check	4/27/2015	Debit	Springers Bar and Grill	Dinner meeting	\$46.60	4/27/2015	\$46.60		None
Check	4/27/2015	Debit	Winn Dixie	Food for Kitchen	\$57.79	4/27/2015	\$57.79		None
Check	4/28/2015	Debit	Galley Grill	Meal	\$30.68	4/28/2015	\$30.68		None
Check	4/28/2015	Debit	Sweet Savannahs	Food	\$5.36	4/28/2015	\$5.36		None
Check	4/28/2015	Debit	The Island Fish Company	Dinner meeting	\$67.59	4/28/2015	\$67.59		None
Check	4/29/2015	Debit	Fish Tales Restaurant	Staff meeting	\$39.09	4/29/2015	\$39.09		None

Questionable Expense Transactions Incurred By Medical Examiner

Type	Date	Num	Name	Ledger		Bank Statement			Documentation Received
Checking #5306				Memo	Credit	Date Posted	Amount	Notes	
Documentation Provided for the following expenses									
Check	4/29/2015	Debit	Frank's Grill	Meal	\$68.65	4/29/2015	\$68.65		None
Check	4/29/2015	Debit	Springers Bar and Grill	Dinner meeting	\$34.92	4/29/2015	\$34.92		None
Check	4/30/2015	Debit	Key West Intl Airport	Travel	\$40.00	4/30/2015	\$40.00		None
Check	4/30/2015	Debit	TGI Friday	Food	\$52.09	4/30/2015	\$52.09		None
Check	5/1/2015	Debit	Conch Flyer	Advertising	\$53.84	5/1/2015	\$53.84		None
Check	5/4/2015	Debit	Marathon Chevron	Gas	\$8.40	5/4/2015	\$8.40		None
Check	5/6/2015	Debit	Shell Service Station	Fuel	\$54.82	5/6/2015	\$54.82		None
Check	5/7/2015	Debit	Fish Tales Restaurant	Staff meeting	\$43.27	5/7/2015	\$43.27		None
Check	5/8/2015	Debit	Fish Tales Restaurant	Staff meeting	\$55.79	5/8/2015	\$55.79		None
Check	5/8/2015	Debit	Shell Service Station	Fuel	\$61.20	5/8/2015	\$61.20		None
Check	5/11/2015	Debit	Winn Dixie	Food for Kitchen	\$16.09	5/11/2015	\$16.09		None
Check	5/11/2015	Debit	Winn Dixie	Food for Kitchen	\$28.88	5/11/2015	\$28.88		None
Check	5/14/2015	Debit	Marathon Chevron	Gas	\$58.41	5/14/2015	\$58.41		None
Check	5/15/2015	Debit	Shell Service Station	Fuel	\$51.54	5/15/2015	\$51.54		None
Check	5/18/2015	Debit	Bodies Exhibit	Cadaver Exhibit	\$108.00	5/18/2015	\$108.00		None
Check	5/26/2015	Debit	Brutus Seafood	Staff Meeting	\$74.96	5/26/2015	\$74.96		None
Check	5/26/2015	Debit	Chico's Cantina	dinner meeting	\$80.12	5/26/2015	\$80.12		None
Check	5/26/2015	Debit	Kikis Sandbar	Dinner Meeting	\$107.55	5/26/2015	\$107.55		None
Check	5/26/2015	Debit	La Playa Grill	Dinner meeting	\$39.57	5/26/2015	\$39.57		None
Check	5/26/2015	Debit	MPS Marathon Holdings	Staff Meeting	\$64.60	5/26/2015	\$64.60		None
Check	5/26/2015	Debit	Shell Service Station	Fuel	\$4.77	5/26/2015	\$4.77		None
Check	5/26/2015	Debit	Shell Service Station	Fuel	\$50.76	5/26/2015	\$50.76		None
Check	5/26/2015	Debit	Shell Service Station	Fuel	\$68.96	5/26/2015	\$68.96		None

Questionable Expense Transactions Incurred By Medical Examiner

Type	Date	Num	Name	Ledger		Bank Statement			Documentation Received
Checking #5306			Memo	Credit	Date Posted	Amount	Notes		
Documentation Provided for the following expenses									
Check	5/26/2015	Debit	Sweet Savannahs	Food	\$9.93	5/26/2015	\$9.93		None
Check	5/27/2015	Debit	Marathon Chevron	Gas	\$58.52	5/27/2015	\$58.52		None
Check	5/27/2015	Debit	Sweet Savannahs	Food	\$5.36	5/27/2015	\$5.36		None
Check	5/28/2015	Debit	Brutus Seafood	Staff Meeting	\$112.36	5/28/2015	\$112.36		None
Check	5/28/2015	Debit	Delta	Travel	\$308.00	5/28/2015	\$308.00		None
Check	5/28/2015	Debit	Delta	Travel	\$1,823.70	5/28/2015	\$1,823.70		None
Check	5/28/2015	Debit	Frank's Grill	Meal	\$98.25	5/28/2015	\$98.25		None
Check	5/28/2015	Debit	Frank's Grill	Meal	\$43.30	5/29/2015	\$43.30		None
Check	5/28/2015	Debit	Sweet Savannahs	Food	\$13.94	5/28/2015	\$13.94		None
Check	5/29/2015	Debit	Brutus Seafood	Staff Meeting	\$82.73	5/29/2015	\$82.73		None
Check	5/29/2015	Debit	Kodiak Jacks	Food	\$57.36	5/29/2015	\$57.36	Bank stmt shows "East Aurora, NY"	None
Check	6/1/2015	Debit	DNC Travel	Travel	\$55.02	6/1/2015	\$55.02	Bank shows "Buffal Cheektowaga, NY"	None
Check	6/1/2015	Debit	Leos Pizza	Food	\$56.69	6/1/2015	\$56.69	Bank stmt shows "East Aurora, NY"	None
Check	6/1/2015	Debit	Rick's On Main	Food	\$151.69	6/1/2015	\$151.69	Bank stmt shows "East Aurora, NY"	None
Check	6/1/2015	Debit	Shell Service Station	Fuel	\$17.87	6/1/2015	\$17.87		None
Check	6/1/2015	Debit	Sweetwater Brewery	Food	\$33.94	6/1/2015	\$33.94	Bank stmt shows "Atlanta, GA"	None
Check	6/2/2015	Debit	Fish Tales Restaurant	Staff meeting	\$39.07	6/2/2015	\$39.07		None
Check	6/2/2015	Debit	Key Largo Marathon	Fuel	\$58.67	6/2/2015	\$58.67		None
Check	6/4/2015	Debit	Kikis Sandbar	Dinner Meeting	\$53.97	6/4/2015	\$53.97		None
Check	6/5/2015	Debit	Dion's Quik Mart	Gas	\$7.10	6/8/2015	\$7.10		None
Check	6/5/2015	Debit	Marathon Chevron	Gas	\$13.56	6/5/2015	\$13.56		None
Check	6/5/2015	Debit	Marathon Chevron	Gas	\$62.02	6/5/2015	\$62.02		None
Check	6/8/2015	Debit	Brutus Seafood	Staff Meeting	\$51.23	6/8/2015	\$51.23		None
Check	6/8/2015	Debit	Dion's Quik Mart	Gas	\$60.88	6/8/2015	\$60.88		None
Check	6/8/2015	Debit	Fish Tales Restaurant	Staff meeting	\$44.93	6/8/2015	\$44.93		None

Questionable Expense Transactions Incurred By Medical Examiner

Type	Date	Num	Name	Ledger		Bank Statement			Documentation Received
Checking #5306			Memo	Credit	Date Posted	Amount	Notes		
Documentation Provided for the following expenses									
Check	12/31/2014	Debit	Amazon Marketplace	Small Tools	\$149.98	12/31/2014	\$149.98		pound weight 2 quantity
Check	1/15/2015	Debit	Dr. Thomas Keifer DMD	Medical	\$195.00	1/15/2015	\$195.00		dental services for Dr. Beaver
Check	2/4/2015	Debit	Fisherman's Hospital	Medical	\$35.00	2/4/2015	\$35.00		Medical Co-Pay Fisherman's Hospital
Check	4/10/2015	Debit	Fisherman's Hospital	Medical	\$120.00	4/10/2015	\$120.00		receipt provided
Check	5/8/2015	Debit	Fisherman's Hospital	Medical	\$60.00	5/8/2015	\$60.00		Statement with payment history provided
Check	5/13/2015	Debit	Fisherman's Hospital	Medical	\$60.00	5/13/2015	\$60.00		Statement with payment history provided
Check	5/15/2015	Debit	Fisherman's Hospital	Medical	\$60.00	5/15/2015	\$60.00		Statement with payment history provided
				Documentation Provided Total	\$1,213.71		\$1,213.71		
Documentation was not provided for the following expenses									
									Documentation Received
Check	7/28/2014	Debit	Nick's Fitness Express	Monthly	\$60.00	7/28/2014	\$60.00		None
Check	9/30/2014	Debit	University of Miami Bascom Pa...	Medical	\$50.00	9/30/2014	\$50.00		None
Check	10/2/2014	Debit	Vision Medical	Professional Fees	\$1,007.82	10/2/2014	\$1,007.82		None
Check	10/14/2014	Debit	Modern Therapy	Medications	\$1,990.00	10/14/2014	\$1,990.00		None
Check	11/5/2014	Debit	Nick's Fitness Express	Monthly	\$320.00	11/5/2014	\$320.00		None
Check	11/18/2014	Debit	Publix Supermarket	Medications	\$1,179.95	11/18/2014	\$1,179.95		None
Check	12/9/2014	Debit	Dr. Thomas Keifer DMD	Medical	\$109.00	12/9/2014	\$109.00		None

Questionable Expense Transactions Incurred By Medical Examiner

Type	Date	Num	Name	Ledger		Bank Statement			Documentation Received
Checking #5306			Memo	Credit	Date Posted	Amount	Notes		
Documentation Provided for the following expenses									
Check	12/29/2014	1098	Thomas, Karen	Equipment	\$3,000.00	12/31/2014	\$3,000.00	GL shows "Bars, Weights etc"	None
Check	1/14/2015	Debit	Fisherman's Hospital	Medical	\$35.00	1/14/2015	\$35.00		None
Check	1/20/2015	Debit	Bambuddha Massage	Professional Service	\$95.00	1/20/2015	\$95.00	Bookkeeper indicated this was for physical therapy	None
Check	1/20/2015	Debit	Life Line Screening	Medical	\$149.00	1/20/2015	\$149.00		None
Check	1/22/2015	Debit	Publix Supermarket	Medications	\$1,332.95	1/22/2015	\$1,332.95		None
Check	1/26/2015	Debit	Life Line Screening	Medical	\$254.00	1/26/2015	\$254.00		None
Check	1/30/2015	Debit	Bambuddha Massage	Professional Service	\$95.00	1/30/2015	\$95.00	Bookkeeper indicated this was for physical therapy	None
Check	1/30/2015	Debit	Nick's Fitness Express	Monthly	\$305.00	1/30/2015	\$305.00		None
Check	2/6/2015	Debit	Nick's Fitness Express	Monthly	\$300.00	2/6/2015	\$300.00		None
Check	2/17/2015	1115	Travis Bennett DMD	Dental	\$900.00	2/24/2015	\$900.00		None
Check	3/24/2015	Debit	Modern Therapy	Drugs	\$3,000.00	3/24/2015	\$3,000.00		None
Check	3/25/2015	Debit	Modern Therapy	Drugs	\$3,000.00	3/25/2015	\$3,000.00		None
Check	3/26/2015	Debit	Modern Therapy	Drugs	\$2,670.00	3/26/2015	\$2,670.00		None
Check	3/27/2015	Debit	Bambuddha Massage	Professional Service	\$50.00	3/27/2015	\$50.00	Bookkeeper indicated this was for physical therapy	None
Check	3/31/2015	Debit	Bambuddha Massage	Professional Service	\$95.00	3/31/2015	\$95.00	Bookkeeper indicated this was for physical therapy	None
Check	4/3/2015	Debit	Fisherman's Hospital	Medical	\$60.00	4/3/2015	\$60.00		None
Check	4/6/2015	Debit	Fisherman's Hospital	Medical	\$60.00	4/6/2015	\$60.00		None
Check	4/13/2015	Debit	Fisherman's Hospital	Medical	\$60.00	4/13/2015	\$60.00		None
Check	4/17/2015	Debit	Fisherman's Hospital	Medical	\$60.00	4/17/2015	\$60.00		None
Check	4/20/2015	Debit	Fisherman's Hospital	Medical	\$60.00	4/20/2015	\$60.00		None

Questionable Expense Transactions Incurred By Medical Examiner

Type	Date	Num	Name	Ledger		Bank Statement			Documentation Received
				Memo	Credit	Date Posted	Amount	Notes	
Documentation Provided for the following expenses									
Check	4/22/2015	Debit	Fisherman's Hospital	Medical	\$60.00	4/22/2015	\$60.00		None
Check	4/24/2015	Debit	Fisherman's Hospital	Medical	\$60.00	4/24/2015	\$60.00		None
Check	4/27/2015	Debit	Fisherman's Hospital	Medical	\$60.00	4/27/2015	\$60.00		None
Check	4/29/2015	Debit	Fisherman's Hospital	Medical	\$60.00	4/29/2015	\$60.00		None
Check	5/6/2015	Debit	Nick's Fitness Express	Health and Fitness	\$160.00	5/6/2015	\$160.00		None
Check	5/11/2015	Debit	Fisherman's Hospital	Medical	\$60.00	5/11/2015	\$60.00		None
Check	5/11/2015	Debit	Fisherman's Hospital	Medical	\$1,687.01	5/11/2015	\$1,687.01		None
Check	6/2/2015	2142	Fisherman's Hospital	Acct 12734-70140832	\$20.00	6/8/2015	\$20.00		None
Check	6/2/2015	2143	Fisherman's Hospital	Acct 12734-70140832	\$80.00	6/8/2015	\$80.00		None
Check	6/3/2015	Debit	Modern Therapy	Drugs	\$1,155.00	6/3/2015	\$1,155.00		None
				Total	\$23,699.73		\$23,699.73		
				Overall Total Supported	\$1,333.87		\$1,333.87		
				Overall Total Nonsupported	\$54,623.78		\$54,623.78		
				Overall Total	\$55,957.65		\$55,957.65		

**Appendix I:
BOCC Resolution
on Medical Examiner
Fees and Rates**

RESOLUTION NO. 007 - 2009

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF MONROE COUNTY, FLORIDA AUTHORIZING THE DISTRICT 16 MEDICAL EXAMINER OFFICE TO ESTABLISH FEES TO BE CHARGED TO THIRD PARTIES FOR SPECIFIC SERVICES AS SET FORTH IN EXHIBIT "A" ATTACHED HERETO AND MADE A PART OF THIS RESOLUTION

WHEREAS, F. S. Chapter 406 establishes Medical Examiner Districts; and

WHEREAS, F. S. 406.06(3) provides that the District Medical Examiners shall be entitled to compensation and such reasonable salary and fees as are established by the Board of County Commissioners in the respective Districts; and

WHEREAS, on August 20, 2008, the Board of County Commissioners approved the Medical Examiner Agreement between the Monroe County and E. Hunt Scheuerman, M.D., to provide District 16 Medical Examiner services; and

WHEREAS, in accordance with Section 3 of the Agreement, the Medical Examiner shall develop a schedule of reasonable and customary fees which shall be charged to third parties for specific services, and

WHEREAS, the Medical Examiner Office has recommended the attached Fee Schedule for approval by the Board of County Commissioners; and

WHEREAS, the Board of County Commissioners hereby desires that a fee schedule be established for use by the Medical Examiner Office;

NOW THEREFORE; BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MONROE COUNTY, FLORIDA;

1. That the Board hereby approves the attached Fee Schedule for use by the District 16 Medical Examiner Office.
2. It is agreed that the revenue received from the collection of such fees shall be retained and accounted for by the Medical Examiner and used for operating expenses, thus reducing the overall level of County funding required for Medical Examiner activities in subsequent years, as negotiated.

PASSED AND ADOPTED by the Board of County Commissioners of Monroe County, Florida at a regular meeting held on the 28th day of January, A.D., 2009.

Mayor George Neugent	<u>Yes</u>
Mayor Pro Tem Sylvia Murphy	<u>Yes</u>
Commissioner Kim Wigington	<u>Yes</u>
Commissioner Heather Carruthers	<u>Yes</u>
Commissioner Mario DiGennaro	<u>Yes</u>



DANNY L. KOLHAGE, CLERK

Danny L. Kolhage

Deputy Clerk

**BOARD OF COUNTY COMMISSIONERS
OF MONROE COUNTY, FLORIDA**

BY:

George R. Neugent

Mayor

FILED FOR RECORD
2009 FEB 10 AM 8:49
DANNY L. KOLHAGE
CLERK C.R. CT.
MONROE COUNTY, FL

MONROE COUNTY ATTORNEY
APPROVED AS TO FORM:

Suzanne A. Hutton
SUZANNE A. HUTTON
COUNTY ATTORNEY
12/18/08

EXHIBIT A

District 16 Medical Examiner Office

Fee Schedule

1. Reports and other paper work:
 - a. Copy free to investigating agencies, SAO, PIDO, family (2)
 - b. All others \$0.15/page plus 1 hour administration time (currently \$16.00)
2. Photographs (handled in accordance with FS 406.135): \$20.00
(includes CD and time required to make copy of photos)
3. Microscopic Slides:
 - a. Recuts from existing blocks
 1. \$8.00 per slide
 2. Physician time to review slides \$75.00
 - b. Requests for slides from case without initial microscopic exam
 1. \$8.00 per slide
 2. Physician time to select and tissue plus review slides \$300.00
4. Approval of cremations, body donations and burials at sea – no charge
5. State cases, as per FS 406.08, are charged as follows:
 - a. Body removal/ transportation - \$ 150.00
 - b. Investigation and inspection (external examination only) - \$ 800.00
 - c. Investigation and autopsy - \$2400.00
6. Private autopsy performed by medical examiner, fee for facility and equipment use as well as for reimbursement for expendable supplies - \$1000.00
7. Expert Witness Fees
 - a. Criminal cases District 16 ME cases – no fee
 - b. Civil cases District 16 ME cases – no fee
 - c. Criminal cases, consultations etc. from outside District 16 – Private practice as allowed under FS 406.06
 - d. Civil cases, from non-District 16 cases and others – Private practice as allowed under FS 406.06

RESOLUTION NO. 001 - 2011

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF MONROE COUNTY, FLORIDA AMENDING RESOLUTION NO. 007-2009 IN ORDER TO PROVIDE FOR A CREMATION APPROVAL FEE

WHEREAS, on January 28, 2009, the Board of County Commissioners approved Resolution 007-2009, authorizing the District 16 Medical Examiner Office to establish fees to be charged for third parties for specific services; and

WHEREAS, S. 497.607, F.S., requires that a legally authorized person provide written authorization for a cremation; and

WHEREAS, S.497.002(37) includes the medical examiner in the list of legally authorized persons; and

WHEREAS, S. 406.08, F.S., specifies that certain agencies shall pay the fees for medical examiner services for bodies of persons who dies in their custody, that the state may pay all or part of fees for transportation services that might otherwise have been borne by the County, indicating that there are fees attributable to medical examiner services; and

WHEREAS, S. 406.11(1)(c), F.S. requires the medical examiner to determine the cause of death when a body is to be cremated, regardless of which legally authorized person arranges for cremation; and

WHEREAS, the state has not pre-empted the ability to locally determine fees to be charged for services related to cremation; and

WHEREAS, the general rule regarding fees for services is that they must be related to the cost of providing that service, which would allow the fee to be set at the average cost of providing the service even though in some instances the actual cost may be slightly higher or lower than the fee.

NOW THEREFORE; BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MONROE COUNTY, FLORIDA;

1. Resolution No. 007-2009 is hereby amended to add an eighth item to Exhibit A for Fees to be charged to Third Parties for Specific Services as follows:

8. **Cremation Approval Fee** **\$50.00**

2. All other provisions of Resolution No. 007-2009 and Exhibit A remain in full force and effect.

PASSED AND ADOPTED by the Board of County Commissioners of Monroe County, Florida at a regular meeting held on the 19th day of January, A.D., 2011.

Mayor Heather Carruthers
Mayor Pro Tem David Rice
Commissioner Kim Wigington
Commissioner George Neugent
Commissioner Sylvia Murphy

Yes
Yes
Yes
Yes
Yes



ANNY L. KOLHAGE, CLERK

By: Michelle C. De Santis
Deputy Clerk

BOARD OF COUNTY COMMISSIONERS
OF MONROE COUNTY, FLORIDA

BY: _____

[Signature]
Mayor

MONROE COUNTY ATTORNEY
APPROVED AS TO FORM:

[Signature]
SUZANNE A. HUTTON
12/10/10

FILED FOR RECORD
2011 FEB -2 PM 5:01
ANNY L. KOLHAGE
CLERK

MED Ex Fee Res Revising for Cremation Fees

RESOLUTION NO. 135 - 2011

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF MONROE COUNTY, FLORIDA AMENDING RESOLUTION NO. 007-2009, AS AMENDED BY RESOLUTION NO. 001-2011 IN ORDER TO PROVIDE FOR A STORAGE FEE FOR LONG-TERM STORAGE OF BODIES BY THE MEDICAL EXAMINER.

WHEREAS, on January 28, 2009, the Board of County Commissioners approved Resolution 007-2009, authorizing the District 16 Medical Examiner Office to establish fees to be charged for third parties for specific services; and

WHEREAS, on January 19, 2011, the BOCC amended that resolution with resolution No. 001-2011; and

WHEREAS, S. 406.08, F.S., specifies that certain agencies shall pay the fees for medical examiner services for bodies of persons who dies in their custody, that the state may pay all or part of fees for transportation services that might otherwise have been borne by the County, indicating that there are fees attributable to medical examiner services; and

WHEREAS, S. 406.58(2), F.S. specifically allows the anatomical board to collect storage fees for their storage services, recognizing that storage of a body for a lengthy time should be subject to fees; and

WHEREAS, the state has not pre-empted the ability to locally determine fees to be charged for storage services; and

WHEREAS, the Medical Examiner regularly experiences that storage is required for a number of days due to a high number of unexpected deaths, often of visitors whose families have to make arrangements for transport, or due to other reasons delaying the ability to have the body picked up by a funeral home, but that such short-term storage does not normally present problems; and

WHEREAS, there are sometimes circumstances where there reasons unrelated to logistical problems which include that the families do not want to pay for the disposition of the body but the existence of assets precludes the County from processing the body as a pauper, leaving the long process of administration without probate to a funeral home to get paid to dispose of the body; and

WHEREAS, it is intended that storage fees not be assessed to families who have to take a few days to iron out logistics to deal with the unexpected death of a loved one; and

WHEREAS, it is intended to have storage fees assessed in situations that the body could have reasonably been claimed in a timely manner, but it was not and there are decedent assets which could be used to cover the costs of storage; and

WHEREAS, it is intended that the Medical Examiner be able to charge for storage and charge fees which can be paid by a responsible party or sought through the administration without probate process;

NOW THEREFORE; BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MONROE COUNTY, FLORIDA;

- 1. Resolution No. 007-2009, as amended by Resolution 001-2011, shall be amended by adding to Established Fees to be charged to Third Parties for Specific Services the following fee:
- 9. **Storage Fee** **\$50.00 per day, commencing as of the 15th day of storage**
This fee may be waived by the Medical Examiner upon provision of an explanation to the County Administrator showing good reason for the waiver and upon the Administrator's approval of the waiver.

PASSED AND ADOPTED by the Board of County Commissioners of Monroe County, Florida at a regular meeting held on the 18th day of May, A.D., 2011.

Mayor Heather Carruthers	<u>Yes</u>
Mayor Pro Tem David Rice	<u>Yes</u>
Commissioner Kim Wigington	<u>Yes</u>
Commissioner George Neugent	<u>Yes</u>
Commissioner Sylvia Murphy	<u>Yes</u>

FILED FOR RECORD
2011 JUN 10 AM 10:53
DANNY L. KOLHAGE
CLERK
BOARD OF COUNTY COMMISSIONERS
MONROE COUNTY, FLORIDA



DANNY L. KOLHAGE, CLERK
By: *Cynthia Hancock*
Deputy Clerk

BOARD OF COUNTY COMMISSIONERS OF MONROE COUNTY, FLORIDA

BY: *Heather Carruthers*
Mayor

RECORDED
PROVED AS TRUE
Shirley A. Ruffin
4/13/11

**Appendix J:
2013
Florida Statutes
Chapter 406**

Select Year: 2013 ▾ Go

The 2013 Florida Statutes

Title XXIX	Chapter 406	View Entire Chapter
PUBLIC HEALTH	MEDICAL EXAMINERS; DISPOSITION OF HUMAN REMAINS	

CHAPTER 406
MEDICAL EXAMINERS; DISPOSITION OF HUMAN REMAINS

PART I
MEDICAL EXAMINERS
(ss. 406.01-406.17)

PART II
DISPOSITION OF HUMAN REMAINS
(ss. 406.49-406.61)

PART I
MEDICAL EXAMINERS

- 406.01 Short title.
- 406.02 Medical Examiners Commission; membership; terms; duties; staff.
- 406.03 Organization and meetings of commission.
- 406.04 Rules.
- 406.05 Medical examiner districts.
- 406.06 District medical examiners; associates; suspension of medical examiners.
- 406.075 Grounds for discipline; disciplinary proceedings.
- 406.08 Payment of fees, salaries, and expenses; transportation costs; facilities.
- 406.09 Expert witness fees.
- 406.11 Examinations, investigations, and autopsies.
- 406.12 Duty to report; prohibited acts.
- 406.13 Examiner's report; maintenance of records.
- 406.135 Autopsies; confidentiality of photographs and video and audio recordings; exemption.
- 406.136 A photograph or video or audio recording that depicts or records the killing of a person.
- 406.14 Duty of law enforcement officers.
- 406.145 Unidentified persons; reporting requirements.
- 406.15 Designation of substitute in absence of official examiner.
- 406.16 Professional liability insurance.
- 406.17 Application and construction.

406.01 Short title.— This chapter shall be known as the "Medical Examiners Act."

History.—s. 1, ch. 70-232.

406.02 Medical Examiners Commission; membership; terms; duties; staff.—

(1) There is created the Medical Examiners Commission within the Department of Law Enforcement. The commission shall consist of nine persons appointed or selected as follows:

- (a) The Governor shall appoint:
 1. Two members who are physicians licensed pursuant to chapter 458 or chapter 459 and who are active district medical examiners;
 2. One member who is a funeral director licensed pursuant to chapter 497;
 3. One member who is a state attorney;
 4. One member who is a public defender;
 5. One member who is a sheriff; and
 6. One member who is a county commissioner.
 - (b) One member shall be the Attorney General or her or his designated representative.
 - (c) One member shall be the State Surgeon General or her or his designated representative.
- (2) The term of office of the physicians appointed to the commission shall be 4 years. The term of office of the state attorney, public defender, sheriff, and county commissioner each shall be 4 years unless she or he leaves that office sooner, in which case her or his appointment will terminate. The term of office of the funeral director shall be 4 years. Upon the expiration of the present terms of office, the Governor shall appoint two members for terms of 4 years, two members for terms of 3 years, two members for terms of 2 years, and one member for a term of 1 year. An appointment to fill a vacancy shall be for the unexpired portion of the term.
- (3) Members of the commission shall not receive any compensation for their services, but shall be reimbursed for travel and expenses incurred in the performance of their duties as provided in s. 112.061.
- (4) The Medical Examiners Commission shall:
- (a) Initiate cooperative policies with any agency of the state or political subdivision thereof.
 - (b) Remove or suspend district medical examiners pursuant to this act and have the authority to investigate violations of this act.
 - (c) Oversee the distribution of state funds for the medical examiner districts and may make such agreements and contracts, subject to approval of the executive director of the Department of Law Enforcement, as may be necessary to effect the provisions of this chapter.
- (5) All staffing and budgetary decisions involving the commission shall be subject to the approval of the executive director of the department.
- (6) The Department of Law Enforcement shall employ staff for the commission pursuant to subsection (5).

History.—s. 2, ch. 70-232; s. 1, ch. 70-439; s. 1, ch. 72-392; s. 1, ch. 77-174; s. 4, ch. 78-323; s. 15, ch. 79-8; ss. 1, 5, 6, 7, ch. 81-89; ss. 1, 4, ch. 82-46; s. 2, ch. 83-265; s. 16, ch. 86-220; ss. 1, 7, 8, ch. 87-359; s. 5, ch. 91-429; s. 25, ch. 97-103; s. 174, ch. 99-8; s. 140, ch. 2004-301; s. 55, ch. 2008-6; s. 113, ch. 2010-102.

406.03 Organization and meetings of commission.—The commission shall annually select a chair from among its own membership and shall meet at least four times each year and on the call of the chair.

History.—s. 3, ch. 70-232; s. 4, ch. 78-323; ss. 6, 7, ch. 81-89; ss. 1, 4, ch. 82-46; s. 2, ch. 83-265; ss. 7, 8, ch. 87-359; s. 5, ch. 91-429; s. 26, ch. 97-103.

406.04 Rules.—The commission shall adopt rules pursuant to ss. 120.536(1) and 120.54 to implement the provisions of this chapter. The commission shall ensure minimum and uniform standards of excellence, performance of duties, and maintenance of records so as to provide useful and adequate information to the state in regard to causative factors of those deaths investigated.

History.—s. 3, ch. 70-232; s. 4, ch. 78-323; ss. 6, 7, ch. 81-89; ss. 1, 4, ch. 82-46; s. 2, ch. 83-265; ss. 7, 8, ch. 87-359; s. 5, ch. 91-429; s. 110, ch. 98-200.

406.05 Medical examiner districts.—The Medical Examiners Commission shall establish medical examiner districts within the state, taking into consideration population, judicial circuits of the state, geographical size of the area of coverage, availability of trained personnel, death rate by both natural and unnatural causes, and similar related factors. No county may be divided in the creation of a district. However, this limitation shall not prohibit cooperative arrangements among the several districts.

History.—s. 3, ch. 70-232; s. 2, ch. 72-392; s. 4, ch. 78-323; ss. 6, 7, ch. 81-89; ss. 1, 4, ch. 82-46; s. 2, ch. 83-265; ss. 7, 8, ch. 87-359; s. 5, ch. 91-429.

406.06 District medical examiners; associates; suspension of medical examiners.—

(1)(a) A district medical examiner shall be appointed by the Governor for each medical examiner district from nominees who are practicing physicians in pathology, whose nominations are submitted to the Governor by the Medical Examiners Commission. The term of office of each district medical examiner shall be 3 years. An appointment to fill a vacancy shall be for the unexpired portion of the term.

(b) A physician member of the Medical Examiners Commission shall be eligible to serve as a district medical examiner upon approval by the Governor.

(2) The district medical examiner may appoint as many physicians as associate medical examiners as may be necessary to provide service at all times and all places within the district. Associate medical examiners shall serve at the pleasure of the district medical examiner. The district medical examiner shall file an affidavit with the supervisor of elections in the county in which she or he resides assuring that associate medical examiners have no conflicting financial interests or clients represented before agencies pursuant to s. 112.3145.

(3) District medical examiners and associate medical examiners shall be entitled to compensation and such reasonable salary and fees as are established by the board of county commissioners in the respective districts.

(4) District medical examiners and associate medical examiners may engage in the private practice of medicine or surgery, if licensed pursuant to chapter 458 or chapter 459, insofar as such private practice does not interfere with their duties as prescribed herein.

(5) District medical examiners and associate medical examiners are public officers for purposes of s. 112.313 and the standards of conduct prescribed thereunder.

(6) The Governor may suspend a medical examiner for violation of s. 406.11(2)(b).

(7) The Medical Examiners Commission may temporarily suspend a medical examiner who is unable to carry out the duties of a medical examiner by reason of the use of alcohol, drugs, narcotics, chemicals, or any other type of material. The commission shall reinstate the medical examiner if the medical examiner shows the commission that he or she is under appropriate treatment or in an

appropriate program addressing the use of alcohol, drugs, narcotics, chemicals, or any other type of material and is again capable of carrying out the duties of a medical examiner.

History.—ss. 4, 5, ch. 70-232; s. 3, ch. 72-392; s. 2, ch. 81-89; s. 68, ch. 83-218; s. 2, ch. 87-359; s. 2, ch. 90-169; s. 27, ch. 97-103; s. 1, ch. 98-253.

406.075 Grounds for discipline; disciplinary proceedings.—

(1) A medical examiner may be reprimanded, placed on a period of probation, removed, or suspended by the Medical Examiners Commission for any of the following:

- (a) Failure to comply with the provisions of this chapter or with the rules of the commission.
- (b) Misuse or misappropriation of public funds or property.
- (c) Being convicted or found guilty, regardless of adjudication, of a crime in any jurisdiction which directly relates to the duties of the district medical examiner or the ability to perform the duties of the medical examiner.
- (d) Disciplinary action against him or her by any state board licensing him or her as a physician.
- (e) Having a financial interest in any funeral or direct disposal establishment or transportation service which does business, directly or indirectly, with the office of the district medical examiner.
- (f) A material misrepresentation of his or her education, training, experience, or expertise while in his or her capacity as a medical examiner.
- (g) A material misrepresentation of data upon which an opinion or conclusion as a medical examiner is based.
- (h) Violation of s. 406.11(2)(b).
- (i) Negligence or the failure to perform the duties required of a medical examiner with that level of care or skill which is recognized by reasonably prudent medical examiners as being acceptable under similar conditions and circumstances.

(2) The commission shall cause to be investigated any complaint which is filed before it if the complaint is in writing, signed by the complainant, and legally sufficient. A complaint is legally sufficient if it contains ultimate facts which show a violation of this chapter or of any rule promulgated by the commission. The commission may investigate and take action on a complaint even though the complainant withdraws the complaint. The commission may investigate a complaint from a confidential informant if the complaint is substantial, if the alleged violation is substantial, if the complaint is legally sufficient, and if the commission has reason to believe, after inquiry, that the allegations are true. When an investigation of any district medical examiner or associate medical examiner is commenced, the commission shall notify the person against whom the complaint was made of the substance of the investigation, unless the commission chair agrees in writing that such notification would be detrimental to the investigation. The commission may conduct an investigation without notification to any person if the act under investigation is a criminal offense. The commission chair shall direct the commission staff to perform an expeditious investigation into the facts of the case, with the assistance of the Department of Law Enforcement, if needed. The staff report shall contain investigative findings and recommendations as to probable cause.

(3)(a) The commission chair shall appoint a probable cause panel of three members from among the commission membership, one of whom shall be a medical examiner. The probable cause panel may request staff to perform additional investigations as it sees fit.

1. The determination as to whether or not probable cause exists shall be made by a majority vote of the probable cause panel within 30 working days of its receipt of staff investigative findings and recommendations. The commission chair may grant 30-day extensions of the 30 working day time limit.

2. All proceedings and findings of the probable cause panel are exempt from the provisions of s. 286.011 until probable cause has been found or until the subject of the investigation waives confidentiality. The complaint, all investigative findings, and the recommendations of the probable cause panel are exempt from the provisions of s. 119.07(1) until 10 days after probable cause has been found or until the subject of the investigation waives confidentiality. The commission may provide such information at any time to any law enforcement agency or to any regulatory agency.

(b) If the probable cause panel finds that probable cause exists, it shall direct the commission to file a formal complaint against the subject of the investigation. The commission shall file a formal complaint pursuant to the provisions of chapter 120. The probable cause panel may also direct the commission to suspend a district medical examiner from office immediately, under the provisions of s. 120.60(6), if a danger to public health, safety, or welfare so requires.

(c) A formal hearing before an administrative law judge from the Division of Administrative Hearings of the Department of Management Services shall be held pursuant to chapter 120 unless all parties agree in writing that there is no disputed issue of material fact. The administrative law judge shall issue a recommended order pursuant to chapter 120. If any party raises an issue of disputed fact during an informal hearing, the hearing shall be terminated and a formal hearing pursuant to chapter 120 shall be held.

(d) The commission, with those members of the probable cause panel who reviewed the case being excused from voting, shall determine and issue the final order in each disciplinary case, and such order shall constitute final agency action. Any consent order or agreed settlement shall be subject to the approval of the commission.

(e) The commission shall periodically notify the person who filed the complaint of the status of the investigation, whether probable cause has been found, and the status of any civil action or administrative proceeding or appeal.

(4) A privilege against civil liability is hereby granted to any complainant or any witness with regard to information furnished during any investigation or proceeding pursuant to this section, unless the complainant or witness acted in bad faith or with malice in providing such information.

History.—s. 3, ch. 87-359; s. 2, ch. 88-303; s. 9, ch. 90-344; s. 5, ch. 91-429; s. 128, ch. 92-279; s. 55, ch. 92-326; s. 246, ch. 96-406; s. 189, ch. 96-410; s. 1015, ch. 97-103; s. 2, ch. 98-253.

406.08 Payment of fees, salaries, and expenses; transportation costs; facilities.—

(1) Fees, salaries, and expenses may be paid from the general funds or any other funds under the control of the board of county commissioners. The district medical examiner shall submit an annual budget to the board of county commissioners.

(2) In the event that an examination or autopsy is performed by the district medical examiner or his or her associate upon a body when the death occurred outside the district, the governmental body requesting the examination or autopsy shall pay the fee for such services.

(3) When a body is transported to the district medical examiner or his or her associate, transportation costs, if any, shall be borne by the county in which the death occurred. Nothing within this chapter shall preclude payment for services to the district medical examiner by the state, either in part or on a matching basis.

(4) Notwithstanding any provision of law to the contrary, if an examination, investigation, or autopsy is performed by the district medical examiner or his or her associate upon the body of a person who died while in the custody of a facility or institution operated by a state agency, that state agency shall pay for such services and for any costs of transporting the body to the district medical examiner.

(5) Autopsy and laboratory facilities utilized by the district medical examiner or his or her associates may be provided on a permanent or contractual basis by the counties within the district.

History.—s. 5, ch. 70-232; s. 144, ch. 77-104; s. 3, ch. 81-89; s. 1, ch. 85-268; s. 4, ch. 87-359; s. 28, ch. 97-103.

406.09 Expert witness fees.—District medical examiners or associate medical examiners shall be entitled to expert witness fees as provided by law.

History.—s. 5, ch. 70-232; s. 4, ch. 81-89.

406.11 Examinations, investigations, and autopsies.—

(1) In any of the following circumstances involving the death of a human being, the medical examiner of the district in which the death occurred or the body was found shall determine the cause of death and shall, for that purpose, make or have performed such examinations, investigations, and autopsies as he or she shall deem necessary or as shall be requested by the state attorney:

(a) When any person dies in the state:

1. Of criminal violence.
2. By accident.
3. By suicide.
4. Suddenly, when in apparent good health.
5. Unattended by a practicing physician or other recognized practitioner.
6. In any prison or penal institution.
7. In police custody.
8. In any suspicious or unusual circumstance.
9. By criminal abortion.
10. By poison.
11. By disease constituting a threat to public health.
12. By disease, injury, or toxic agent resulting from employment.

(b) When a dead body is brought into the state without proper medical certification.

(c) When a body is to be cremated, dissected, or buried at sea.

(2)(a) The district medical examiner shall have the authority in any case coming under subsection (1) to perform, or have performed, whatever autopsies or laboratory examinations he or she deems necessary and in the public interest to determine the identification of or cause or manner of death of the deceased or to obtain evidence necessary for forensic examination.

(b) The Medical Examiners Commission shall adopt rules, pursuant to chapter 120, providing for the notification of the next of kin that an investigation by the medical examiner's office is being conducted. A medical examiner may not retain or furnish any body part of the deceased for research or any other purpose which is not in conjunction with a determination of the identification of or cause or manner of death of the deceased or the presence of disease or which is not otherwise authorized by this chapter, part V of chapter 765, or chapter 873, without notification of and approval by the next of kin.

(3) The Medical Examiners Commission may adopt rules incorporating by reference parameters or guidelines of practice or standards of conduct relating to examinations, investigations, or autopsies performed by medical examiners.

History.—s. 6, ch. 70-232; s. 26, ch. 73-334; s. 1, ch. 77-174; s. 1, ch. 87-166; s. 29, ch. 97-103; s. 3, ch. 98-253; s. 48, ch. 2006-1.

406.12 Duty to report; prohibited acts.—It is the duty of any person in the district where a death occurs, including all municipalities and unincorporated and federal areas, who becomes aware of the

death of any person occurring under the circumstances described in s. 406.11 to report such death and circumstances forthwith to the district medical examiner. Any person who knowingly fails or refuses to report such death and circumstances, who refuses to make available prior medical or other information pertinent to the death investigation, or who, without an order from the office of the district medical examiner, willfully touches, removes, or disturbs the body, clothing, or any article upon or near the body, with the intent to alter the evidence or circumstances surrounding the death, shall be guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

History.—s. 7, ch. 70-232; s. 353, ch. 71-136.

406.13 Examiner's report; maintenance of records.—Upon receipt of such notification pursuant to s. 406.12, the district medical examiner or her or his associate shall examine or otherwise take charge of the dead body and shall notify the appropriate law enforcement agency pursuant to s. 406.145. When the cause of death has been established within reasonable medical certainty by the district medical examiner or her or his associate, she or he shall so report or make available to the state attorney, in writing, her or his determination as to the cause of said death. Duplicate copies of records and the detailed findings of autopsy and laboratory investigations shall be maintained by the district medical examiner. Any evidence or specimen coming into the possession of said medical examiner in connection with any investigation or autopsy may be retained by the medical examiner or be delivered to one of the law enforcement officers assigned to the investigation of the death.

History.—ss. 7, 8, ch. 70-232; s. 26, ch. 73-334; s. 1, ch. 86-234; s. 30, ch. 97-103.

406.135 Autopsies; confidentiality of photographs and video and audio recordings; exemption.

(1) For the purpose of this section, the term "medical examiner" means any district medical examiner, associate medical examiner, or substitute medical examiner acting pursuant to this chapter, as well as any employee, deputy, or agent of a medical examiner or any other person who may obtain possession of a photograph or audio or video recording of an autopsy in the course of assisting a medical examiner in the performance of his or her official duties.

(2) A photograph or video or audio recording of an autopsy held by a medical examiner is confidential and exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution, except that a surviving spouse may view and copy a photograph or video recording or listen to or copy an audio recording of the deceased spouse's autopsy. If there is no surviving spouse, then the surviving parents shall have access to such records. If there is no surviving spouse or parent, then an adult child shall have access to such records.

(3)(a) The deceased's surviving relative, with whom authority rests to obtain such records, may designate in writing an agent to obtain such records.

(b) A local governmental entity, or a state or federal agency, in furtherance of its official duties, pursuant to a written request, may view or copy a photograph or video recording or may listen to or copy an audio recording of an autopsy, and unless otherwise required in the performance of their duties, the identity of the deceased shall remain confidential and exempt.

(c) The custodian of the record, or his or her designee, may not permit any other person, except an agent designated in writing by the deceased's surviving relative with whom authority rests to obtain such records, to view or copy such photograph or video recording or listen to or copy an audio recording without a court order.

(4)(a) The court, upon a showing of good cause, may issue an order authorizing any person to view or copy a photograph or video recording of an autopsy or to listen to or copy an audio recording of an autopsy and may prescribe any restrictions or stipulations that the court deems appropriate.

(b) In determining good cause, the court shall consider whether such disclosure is necessary for the public evaluation of governmental performance; the seriousness of the intrusion into the family's right to privacy and whether such disclosure is the least intrusive means available; and the availability of similar information in other public records, regardless of form.

(c) In all cases, the viewing, copying, listening to or other handling of a photograph or video or audio recording of an autopsy must be under the direct supervision of the custodian of the record or his or her designee.

(5) A surviving spouse shall be given reasonable notice of a petition filed with the court to view or copy a photograph or video recording of an autopsy or a petition to listen to or copy an audio recording, a copy of such petition, and reasonable notice of the opportunity to be present and heard at any hearing on the matter. If there is no surviving spouse, then such notice must be given to the parents of the deceased, and if the deceased has no living parent, then to the adult children of the deceased.

(6)(a) Any custodian of a photograph or video or audio recording of an autopsy who willfully and knowingly violates this section commits a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

(b) Any person who willfully and knowingly violates a court order issued pursuant to this section commits a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

(7) A criminal or administrative proceeding is exempt from this section, but unless otherwise exempted, is subject to all other provisions of chapter 119, provided however that this section does not prohibit a court in a criminal or administrative proceeding upon good cause shown from restricting or otherwise controlling the disclosure of an autopsy, crime scene, or similar photograph or video or audio recordings in the manner prescribed herein.

(8) This exemption shall be given retroactive application.

History.—s. 1, ch. 2001-1; s. 1, ch. 2003-184; s. 1, ch. 2006-263.

406.136 A photograph or video or audio recording that depicts or records the killing of a person.—

(1) As used in this section, the term "killing of a person" means all acts or events that cause or otherwise relate to the death of any human being, including any related acts or events immediately preceding or subsequent to the acts or events that were the proximate cause of death.

(2) A photograph or video or audio recording that depicts or records the killing of a person is confidential and exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution, except that a surviving spouse of the decedent may view and copy any such photograph or video recording or listen to or copy any such audio recording. If there is no surviving spouse, then the surviving parents shall have access to such records. If there is no surviving spouse or parent, then an adult child shall have access to such records.

(3)(a) The deceased's surviving relative, with whom authority rests to obtain such records, may designate in writing an agent to obtain such records.

(b) A local governmental entity, or a state or federal agency, in furtherance of its official duties, pursuant to a written request, may view or copy a photograph or video recording or may listen to or copy an audio recording of the killing of a person and, unless otherwise required in the performance of their duties, the identity of the deceased shall remain confidential and exempt.

(c) The custodian of the record, or his or her designee, may not permit any other person to view or copy such photograph or video recording or listen to or copy such audio recording without a court order.

(4)(a) The court, upon a showing of good cause, may issue an order authorizing any person to view or copy a photograph or video recording that depicts or records the killing of a person or to listen to or copy an audio recording that depicts or records the killing of a person and may prescribe any restrictions or stipulations that the court deems appropriate.

(b) In determining good cause, the court shall consider:

1. Whether such disclosure is necessary for the public evaluation of governmental performance;
2. The seriousness of the intrusion into the family's right to privacy and whether such disclosure is the least intrusive means available; and
3. The availability of similar information in other public records, regardless of form.

(c) In all cases, the viewing, copying, listening to, or other handling of a photograph or video or audio recording that depicts or records the killing of a person must be under the direct supervision of the custodian of the record or his or her designee.

(5) A surviving spouse shall be given reasonable notice of a petition filed with the court to view or copy a photograph or video recording that depicts or records the killing of a person or to listen to or copy any such audio recording, a copy of such petition, and reasonable notice of the opportunity to be present and heard at any hearing on the matter. If there is no surviving spouse, then such notice must be given to the parents of the deceased and, if the deceased has no living parent, then to the adult children of the deceased.

(6)(a) Any custodian of a photograph or video or audio recording that depicts or records the killing of a person who willfully and knowingly violates this section commits a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

(b) Any person who willfully and knowingly violates a court order issued pursuant to this section commits a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

(c) A criminal or administrative proceeding is exempt from this section but, unless otherwise exempted, is subject to all other provisions of chapter 119, provided however that this section does not prohibit a court in a criminal or administrative proceeding upon good cause shown from restricting or otherwise controlling the disclosure of a killing, crime scene, or similar photograph or video or audio recordings in the manner prescribed herein.

(7) This exemption shall be given retroactive application and shall apply to all photographs or video or audio recordings that depict or record the killing of a person, regardless of whether the killing of the person occurred before, on, or after July 1, 2011. However, nothing herein is intended to, nor may be construed to, overturn or abrogate or alter any existing orders duly entered into by any court of this state, as of the effective date of this act, which restrict or limit access to any photographs or video or audio recordings that depict or record the killing of a person.

(8) This section only applies to such photographs and video and audio recordings held by an agency as defined in s. 119.011.

(9) This section is subject to the Open Government Sunset Review Act in accordance with s. 119.15 and shall stand repealed on October 2, 2016, unless reviewed and saved from repeal through reenactment by the Legislature.

History.—s. 1, ch. 2011-115.

406.14 Duty of law enforcement officers.—Any evidence material to the determination of the cause of death in possession of the law enforcement officers assigned to the investigation of the death

shall be made available to the medical examiner. It is the duty of the law enforcement officer assigned to and investigating the death to immediately establish and maintain liaison with the medical examiner during the investigation into the cause of death.

History.—s. 8, ch. 70-232.

406.145 Unidentified persons; reporting requirements.—When an unidentified body is transported to a district medical examiner pursuant to this chapter, the medical examiner shall immediately report receipt of such body to the appropriate law enforcement agency, provided such law enforcement agency was not responsible for transportation of the body to the medical examiner. If the medical examiner cannot determine the law enforcement agency having jurisdiction, he or she shall notify the sheriff of the county in which the medical examiner is located, who shall determine the law enforcement agency responsible for the identification. It is the duty of the law enforcement officer assigned to and investigating the death to immediately establish the identity of the body. If the body is not immediately identified, the law enforcement agency responsible for investigating the death shall enter data concerning the body, through the Florida Crime Information Center, into the Unidentified Person File of the National Crime Information Center.

History.—s. 2, ch. 86-234; s. 31, ch. 97-103; s. 3, ch. 2013-116.

406.15 Designation of substitute in absence of official examiner.—In the absence of the district medical examiner or associate medical examiner, the state attorney of the county may appoint a competent physician to act in their stead.

History.—s. 9, ch. 70-232; s. 26, ch. 73-334.

406.16 Professional liability insurance.—The district medical examiners and associate medical examiners shall obtain professional liability insurance in an amount to be determined by the board of county commissioners of the county or counties served. The fees for such insurance shall be paid from funds appropriated by the board of county commissioners of such county or counties. No county shall be liable for any acts of a medical examiner not within the scope of his or her official duties.

History.—s. 10, ch. 70-232; s. 32, ch. 97-103.

406.17 Application and construction.—This chapter supersedes all parts of statutes, general law, and special acts, with which it may be in conflict. Nothing in this chapter shall be construed to repeal or amend s. 925.09 or to affect the right of prosecutors to investigate and determine causes of death which, in their opinion, may have been criminally caused. In home rule counties which have established medical examiners under provisions of a home rule charter or a code or ordinance enacted pursuant to the charter, the medical examiner shall also serve as the district medical examiner who would otherwise be appointed under this chapter.

History.—s. 11, ch. 70-232; s. 1, ch. 81-233; s. 5, ch. 87-359.

PART II DISPOSITION OF HUMAN REMAINS

406.49 Definitions.

406.50 Unclaimed remains; disposition, procedure.

406.51 Final disposition of unclaimed deceased veterans; contract requirements.

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- 406.57 Distribution of human remains.
- 406.58 Fees; authority to accept additional funds; annual audit.
- 406.59 Institutions receiving human remains.
- 406.60 Disposition of human remains after use.
- 406.61 Selling, buying, or conveying human remains outside state prohibited; exceptions; penalty.

406.49 Definitions.—As used in this part, the term:

(1) "Anatomical board" means the anatomical board of the state headquartered at the University of Florida Health Science Center.

(2) "Cremated remains" has the same meaning as provided in s. 497.005.

(3) "Final disposition" has the same meaning as provided in s. 497.005.

(4) "Human remains" or "remains" has the same meaning as provided in s. 497.005.

(5) "Indigent person" means a person whose family income does not exceed 100 percent of the current federal poverty guidelines prescribed for the family's household size by the United States Department of Health and Human Services.

(6) "Legally authorized person" has the same meaning as provided in s. 497.005.

(7) "Nontransplant anatomical donation organization" means a tissue bank or other organization that facilitates nontransplant anatomical donation, including referral, obtaining informed consent or authorization, acquisition, traceability, transport, assessing donor acceptability, preparation, packaging, labeling, storage, release, evaluating intended use, distribution, and final disposition of nontransplant anatomical donations.

(8) "Unclaimed remains" means human remains that are not claimed by a legally authorized person, other than a medical examiner or the board of county commissioners, for final disposition at the person's expense.

History.—s. 5, ch. 2013-138.

406.50 Unclaimed remains; disposition, procedure.—

(1) A person or entity that comes into possession, charge, or control of unclaimed remains that are required to be buried or cremated at public expense shall immediately notify the anatomical board, unless:

- (a) The unclaimed remains are decomposed or mutilated by wounds;
- (b) An autopsy is performed on the remains;
- (c) The remains contain a contagious disease;
- (d) A legally authorized person objects to use of the remains for medical education or research; or
- (e) The deceased person was a veteran of the United States Armed Forces, United States Reserve Forces, or National Guard and is eligible for burial in a national cemetery or was the spouse or dependent child of a veteran eligible for burial in a national cemetery.

(2) Before the final disposition of unclaimed remains, the person or entity in charge or control of the remains shall make a reasonable effort to:

- (a) Determine the identity of the deceased person and contact any relatives of the deceased person.
- (b) Determine whether the deceased person is eligible under 38 C.F.R. s. 38.620 for burial in a national cemetery as a veteran of the armed forces and, if eligible, to cause the deceased person's remains or cremated remains to be delivered to a national cemetery.

For purposes of this subsection, "a reasonable effort" includes contacting the National Cemetery Scheduling Office, the county veterans service office, or the regional office of the United States Department of Veterans Affairs.

(3) Unclaimed remains shall be delivered to the anatomical board as soon as possible after death. When no family exists or is available, a funeral director licensed under chapter 497 may assume the responsibility of a legally authorized person and may, after 24 hours have elapsed since the time of death, authorize arterial embalming for the purposes of storage and delivery of unclaimed remains to the anatomical board. A funeral director licensed under chapter 497 is not liable for damages under this subsection.

(4) The remains of a deceased person whose identity is not known may not be cremated, donated as an anatomical gift, buried at sea, or removed from the state.

(5) If the anatomical board does not accept the unclaimed remains, the board of county commissioners or its designated county department of the county in which the death occurred or the remains were found may authorize and arrange for the burial or cremation of the entire remains. A board of county commissioners may by resolution or ordinance, in accordance with applicable laws and rules, prescribe policies and procedures for final disposition of unclaimed remains.

(6) This part does not affect the right of a medical examiner to hold human remains for the purpose of investigating the cause of death or the right of any court of competent jurisdiction to enter an order affecting the disposition of such remains.

History.—s. 6, ch. 28163, 1953; ss. 15, 35, ch. 69-106; s. 22, ch. 73-334; s. 1, ch. 91-168; s. 1, ch. 96-251; s. 1, ch. 2002-204; s. 141, ch. 2004-301; s. 6, ch. 2013-138.

Note.—Former s. 245.06.

406.51 Final disposition of unclaimed deceased veterans; contract requirements.—Any contract by a local governmental entity for the final disposition of unclaimed remains must provide for compliance with s. 406.50(2) and require that the procedures in 38 C.F.R. s. 38.620, relating to disposition of unclaimed deceased veterans, are followed.

History.—s. 2, ch. 2002-204; s. 43, ch. 2003-1; s. 7, ch. 2013-138.

406.52 Retention of human remains before use; claim after delivery to anatomical board; procedures for unclaimed remains of indigent persons.—

(1) The anatomical board shall keep in storage all human remains that it receives for at least 48 hours before allowing their use for medical education or research. Human remains may be embalmed when received. The anatomical board may, for any reason, refuse to accept unclaimed remains or the remains of an indigent person.

(2) At any time before their use for medical education or research, human remains delivered to the anatomical board may be claimed by a legally authorized person. The anatomical board shall release the remains to the legally authorized person after payment of the anatomical board's expenses incurred for transporting, embalming, and storing the remains.

(3)(a) A board of county commissioners may by resolution or ordinance, in accordance with applicable laws and rules, prescribe policies and procedures for the burial or cremation of the entire unclaimed remains of an indigent person whose death occurred, or whose remains were found, in the county.

(b) A person licensed under chapter 497 is not liable for any damages resulting from cremating or burying such human remains at the written direction of the board of county commissioners or its designee.

History.—s. 8, ch. 28163, 1953; ss. 15, 35, ch. 69-106; s. 1, ch. 72-40; s. 1, ch. 77-174; s. 2, ch. 91-168; s. 2, ch. 96-251; s. 12, ch. 98-268; s. 142, ch. 2004-301; s. 8, ch. 2013-138.

Note.—Former s. 245.07.

406.53 Unclaimed remains of indigent person; exemption from notice to the anatomical board.—A board of county commissioners or its designated county department that receives a report of the unclaimed remains of an indigent person, notwithstanding s. 406.50(1), is not required to notify the anatomical board of the remains if:

- (1) The indigent person's remains are decomposed or mutilated by wounds or if an autopsy is performed on the remains;
- (2) A legally authorized person or a relative by blood or marriage claims the remains for final disposition at his or her expense or, if such relative or legally authorized person is also an indigent person, in a manner consistent with the policies and procedures of the board of county commissioners of the county in which the death occurred or the remains were found;
- (3) The deceased person was a veteran of the United States Armed Forces, United States Reserve Forces, or National Guard and is eligible for burial in a national cemetery or was the spouse or dependent child of a veteran eligible for burial in a national cemetery; or
- (4) A funeral director licensed under chapter 497 certifies that the anatomical board has been notified and either accepted or declined the remains.

History.—s. 7, ch. 28163, 1953; s. 1, ch. 67-564; ss. 15, 35, ch. 69-106; s. 1, ch. 81-40; s. 10, ch. 84-114; s. 12, ch. 95-143; s. 88, ch. 95-148; s. 3, ch. 96-251; s. 44, ch. 99-8; s. 143, ch. 2004-301; s. 9, ch. 2013-138.

Note.—Former s. 245.08.

406.55 Contracts for delivery of human remains after death prohibited.—The anatomical board may not enter into any contract, oral or written, that provides for any sum of money to be paid to any living person in exchange for the delivery of that person's remains to the anatomical board when the person dies.

History.—s. 9, ch. 28163, 1953; ss. 15, 35, ch. 69-106; s. 5, ch. 96-251; s. 10, ch. 2013-138.

Note.—Former s. 245.10.

406.56 Acceptance of human remains under will.—If any person of sound mind executes a will leaving his or her remains to the anatomical board for medical education or research and the person dies within the geographical limits of the state, the anatomical board may accept and receive the person's remains.

History.—s. 10, ch. 28163, 1953; ss. 15, 35, ch. 69-106; s. 6, ch. 96-251; s. 11, ch. 2013-138.

Note.—Former s. 245.11.

406.57 Distribution of human remains.—The anatomical board or its duly authorized agent shall take and receive human remains delivered to it as provided in this chapter and shall:

- (1) Distribute the remains equitably among the medical and dental schools, teaching hospitals, medical institutions, and health-related teaching programs that require cadaveric material for study; or
- (2) Loan the remains to accredited colleges of mortuary science or medical or dental examining boards for educational or research purposes.

History.—s. 11, ch. 28163, 1953; ss. 15, 35, ch. 69-106; s. 7, ch. 96-251; s. 12, ch. 2013-138.

Note.—Former s. 245.12.

406.58 Fees; authority to accept additional funds; annual audit.—

(1) The anatomical board may:

- (a) Adopt a schedule of fees to be collected from the institutions to which the human remains are distributed or loaned to defray the costs of obtaining and preparing the remains.
- (b) Receive money from public or private sources, in addition to the fees collected from the institutions to which human remains are distributed, to be used to defray the costs of embalming, handling, shipping, storing, cremating, and otherwise obtaining and using the remains.
- (c) Pay or reimburse the reasonable expenses, as determined by the anatomical board, incurred by a funeral establishment or removal service licensed under chapter 497 for the removal, storage, and transportation to the anatomical board of unclaimed human remains.
- (d) Enter into contracts and perform such other acts necessary for the proper performance of its duties.

(2) The anatomical board shall keep a complete record of all fees and other financial transactions. The University of Florida shall conduct an audit of the financial records of the anatomical board at least once every 3 years or more frequently as the university deems necessary. Within 90 days after completing an audit, the university shall provide a copy of the audit to the Department of Financial Services. The university may contract with a licensed public accounting firm to provide for the audit, which firm may be paid from the fees collected by the anatomical board.

History.—ss. 12, 15, ch. 28163, 1953; ss. 12, 15, 19, 35, ch. 69-106; s. 3, ch. 79-12; s. 8, ch. 96-251; s. 433, ch. 2003-261; s. 13, ch. 2013-138.

Note.—Former s. 245.13.

406.59 Institutions receiving human remains.—A university, school, college, teaching hospital, or institution may not receive any human remains from the anatomical board until its facilities are inspected and approved by the anatomical board. Human remains received by such university, school, college, teaching hospital, or institution may not be used for any purpose other than medical education or research.

History.—s. 13, ch. 28163, 1953; ss. 11, 15, 35, ch. 69-106; s. 3, ch. 72-40; s. 9, ch. 96-251; s. 14, ch. 2013-138.

Note.—Former s. 245.14.

406.60 Disposition of human remains after use.—When human remains have been used for, and are not of any further value to, medical or dental education or research, the anatomical board or a cremator facility licensed under chapter 497 may dispose of the remains or any part thereof by cremation.

History.—s. 14, ch. 28163, 1953; s. 15, ch. 2013-138.

Note.—Former s. 245.15.

406.61 Selling, buying, or conveying human remains outside state prohibited; exceptions; penalty.—

(1)(a) The anatomical board may transport human remains outside the state for educational or scientific purposes. This chapter does not prohibit the transport of human remains, any part of such remains, or tissue specimens in furtherance of lawful examination, investigation, or autopsy conducted pursuant to s. 406.11.

(b) A person, institution, or organization that conveys human remains or any part thereof into or outside the state for medical or dental education or research purposes must notify the anatomical board of such intent and receive approval from the board.

(c) Notwithstanding paragraph (b), a nontransplant anatomical donation organization accredited by the American Association of Tissue Banks may convey human remains or any part thereof into or outside the state for medical or dental education or research purposes without notifying or receiving approval from the anatomical board. Effective October 1, 2014, a nontransplant anatomical donation organization must be accredited by the American Association of Tissue Banks.

(d) A person who sells or buys human remains or any part thereof, or a person who transmits or conveys or causes to be transmitted or conveyed such remains or part thereof to any place outside this state, in violation of this section commits a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. This paragraph does not apply to a recognized Florida medical or dental school.

(2)(a) Human remains received in this state by the anatomical board or a nontransplant anatomical donation organization must be accompanied by the original burial-transit permit issued pursuant to s. 382.007. The remains may not be dissected, segmented, or disarticulated until the district medical examiner of the county in which the death occurred or the remains were found grants approval pursuant to s. 406.11.

(b) A nontransplant anatomical donation organization must obtain specific written consent for the dissection, segmentation, or disarticulation of any part of the remains from a person who is authorized under s. 765.512 to give such consent. Such consent must expressly state that the remains may undergo long-term preservation or extensive preparation, including, but not limited to, removal of the head, arms, legs, hands, feet, spine, organs, tissues, or fluids.

(3) A person, institution, or organization may not offer in exchange for human remains any monetary inducement or other valuable consideration, including goods or services, to a donor, a legally authorized person, the donor's estate, or any other third party. As used in this subsection, the term "valuable consideration" does not include, and this subsection does not prohibit, payment or reimbursement of the reasonable costs associated with the removal, storage, and transportation of human remains, including payment or reimbursement of a funeral establishment or removal service licensed under chapter 497 or the reasonable costs after use, including payment or reimbursement for the disposition of human remains pursuant to s. 406.60.

(4) An entity accredited by the American Association of Museums may convey plastinated human remains or any part thereof within, into, or outside the state for exhibition and public educational purposes without the consent of the anatomical board if the accredited entity:

(a) Notifies the anatomical board of the conveyance and the duration and location of the exhibition at least 30 days before the intended conveyance.

(b) Submits to the anatomical board a description of the remains or any part thereof and the name and address of the company providing the remains or any part thereof.

(c) Submits to the anatomical board documentation that the remains or each part thereof was donated by the decedent or his or her next of kin for purposes of plastination and public exhibition, or, in lieu of such documentation, an affidavit stating that the remains or each part thereof was donated directly by the decedent or his or her next of kin for such purposes to the company providing the remains and that such company has a donation form on file for the remains.

History.—s. 16, ch. 28163, 1953; ss. 15, 35, ch. 69-106; s. 144, ch. 71-136; s. 4, ch. 72-40; s. 3, ch. 91-168; s. 1, ch. 93-3; s. 10, ch. 96-251; s. 1, ch. 2009-128; s. 10, ch. 2013-16; s. 16, ch. 2013-138.

Note.—Former s. 245.16.

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