



DEPARTMENT OF INSPECTOR GENERAL
OKALOOSA COUNTY, FLORIDA
JD PEACOCK II, CLERK OF CIRCUIT COURT AND COMPTROLLER



July 03, 2018

To: Chairman, Board of County Commissioners
Escambia, Santa Rosa, Okaloosa, and Walton Counties

Honorable Chairmen,

Please find attached our report on the audit of the District One Medical Examiner's Office. The goal of our work was to assist the counties and public to fully understand the financial operations of the District One Medical Examiner's Office, identify areas for improvement, and make meaningful recommendations to improve fiscal accountability.

Our work was a cooperative effort of all four Clerk's offices within the District. Our audit resulted in six findings with correlated recommendations for improvement. We noted opportunities for budgetary, contractual, and workload improvements.

Should you have any questions, please do not hesitate to contact our office.

Respectfully,

Brad E. Embry, Inspector General

CC: Dr. Andrea Minyard, District Medical Examiner
Jeffrey B. Martin, Director of Operations, D 1 ME
County Clerk of Courts, Escambia, Santa Rosa, Okaloosa, and Walton Counties
County Administrators, Escambia, Santa Rosa, Okaloosa, and Walton Counties
Sam Scallan, Internal Auditor, Santa Rosa County Clerk of Court
Johnny Street, Internal Auditor, Walton County Clerk of Court

**OKALOOSA COUNTY
CLERK OF THE CIRCUIT COURT
AND COMPTROLLER**

DEPARTMENT OF INSPECTOR GENERAL

**REPORT ON AUDIT OF DISTRICT ONE MEDICAL
EXAMINER**

REPORT NO. BCC-18-01

REPORT ISSUED JULY 3, 2018

REPORT ISSUED BY: BRAD E. EMBRY, INSPECTOR GENERAL

AUDITORS: JAMIE WOLFE, CPA AND ANDREW THURMAN

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Executive Summary

We have conducted a financial and operational audit of the District One Medical Examiner's Office (DMEO). Much of our work covered an eighteen-month span (October 01, 2016 through March 31, 2018) with some noted exceptions. The goal of our work was to assist the counties and public to fully understand the financial operations of the DMEO, identify areas for improvement, and make meaningful recommendations to improve fiscal accountability.

Our work resulted in six findings with correlated recommendations for improvement. We noted opportunities for budgetary, contractual, and workload improvements.

The DMEO, in accordance with Florida Statute, provides an annual budget to each of the counties in the district. We believe the budget is not comprehensive, as it fails to provide anticipated revenue generated as part of the District Medical Examiner's (DME) position as a public officer. The fees for services include report and photograph reproduction fees, cremation authorization fees as well as fees being charges to other state agencies for medical examiner services.

The DMEO has statutory authority to bill Florida Department of Corrections for cases involving in-custody deaths. The medical examiner charges a flat rate professional fee for these services, billed to FDOC's private health services contractor. The counties in the district are not receiving financial credit for DMEO resources being utilized to fulfill contractual services to FDOC.

In Florida, a person's remains cannot be cremated until a legally authorized person gives written authorization. The DMEO charges and collects a \$40 fee for cremation authorizations, generating \$197,840.00 in revenue during the eighteen-month audit period. Counties should ensure the cremation fees are being utilized for their intended purpose, not personal compensation for the DME.

We noted instances where DMEO costs are being reimbursed by the counties without sufficient supporting documentation. We noted several instances of professional fees being utilized for expenses which do not appear to serve a public purpose. The DME workload, when no associate medical examiner is employed, appears excessive.

Background

Chapter 406 of Florida Statutes, also known as the Medical Examiners Act, establishes the Medical Examiners Commission (MEC) within the Florida Department of Law Enforcement (FDLE). The MEC is made up of nine total members (seven members appointed by the Governor, one member appointed by the Attorney General, and one member appointed by the State Surgeon General). The MEC is responsible for initiating cooperative policies with any agency or political subdivision of the state, removal and or suspension of district medical examiners, investigating allegations of violations of the Medical Examiners Act and overseeing the distribution of state funds and state contracts for the medical examiner districts. The State of Florida is currently divided into 25 medical examiner districts. The MEC is tasked with ensuring minimal and uniform standards of excellence, performance of duties, and maintenance of records regarding causative factors of deaths investigated by the medical examiner districts in the state. In addition, the MEC provides recommendations for appointment of district medical examiners to the Governor. The Medical Examiners Act establishes that district medical examiners are appointed by the Governor to three-year terms. Fees, salaries and expenses related to the district medical examiner may be paid from the general funds or any other funds under the control of the board of county commissioners. Furthermore, the district medical examiner is required to submit an annual budget to the board of county commissioners.

In accordance with Section 406.06(5), Fla. Stat., district medical examiners and associate medical examiners are public officers as defined in Section 112.3145, Fla. Stat. District Medical Examiners are regulated by Florida Statutes, Florida Administrative Code, Practice Guidelines for Florida Medical Examiners, and individual office policies and procedures.

District One is made up of four counties: Escambia, Santa Rosa, Okaloosa and Walton. A preliminary review of the contracts with the District One Medical Examiner's Office (DMEO) conducted by our office in March of 2018, revealed that Dr. Andrea Minyard, District Medical Examiner (DME) is the director and sole shareholder of Gulf Coast Autopsy Physicians, P.A. (GCAP), a for profit corporation. The DME is a public officer contracted to provide medical examiner services to the various counties in the district. Presently, each county in the district has an independent contractual / business relationship with the DME. Payments from all

four counties in the district related to cost reimbursements and professional fees associated with the DMEO are made payable to GCAP. The DME is statutorily required to provide the Board of County Commissioners with an annual budget. Costs associated with the operation of the DMEO are divided among the counties based on caseload from the previous year.

Scope and Methodology

This audit was conducted by the Okaloosa County Clerk of Circuit Court, Department of Inspector General (IG) which serves as an independent function within the Okaloosa County Clerk of Circuit Court. The audit of the District One Medical Examiner's Office (DMEO) was conducted in accordance with a uniform effort from all four Clerk's offices in the district. Following a cursory review of the Medical Examiner's contracts and yearly budget, questions were raised concerning the use of professional fees paid by each of the counties in the district. The audit period covered an 18-month period (October 01, 2016 to March 31, 2018) with some noted exceptions in the report. This audit was conducted in accordance with Standards for the Professional Practice of Internal Auditing promulgated by the Institute of Internal Auditors, general accepted principles and quality standards approved by the Association of Inspectors General.

During the course of the audit we reviewed: Florida Statutes; Florida Administrative Codes; Medical Examiners Commission Annual Reports for 2015 and 2016; The Florida Association of Medical Examiners, Practice Guidelines for Florida Medical Examiners; Contracts for Medical Examiner Services for Okaloosa, Santa Rosa and Escambia Counties; and District One Medical Examiner Policies and Procedures.

We received, reviewed and analyzed a copy of the District One Medical Examiner's QuickBooks files.

We also reviewed proposed budgets from Okaloosa, Santa Rosa and Escambia Counties. As well as monthly billings from all four counties.

Scope Limitations

As stated earlier, the District Medical Examiner (DME) is a public officer, contracted to provide medical examiner services to Escambia, Santa Rosa, Okaloosa, and Walton counties.

The DME is operating as Gulf Coast Autopsy Physicians, P.A., a for profit corporation. Upon receipt of our letter of intent to audit, dated April 10, 2018, the DME engaged legal counsel. The DME, through her legal counsel, refused to provide certain records and disputed the Counties' right to audit, despite contractual language allowing for such. The initial request for records was made during an April 17, 2018 audit entrance meeting. During this meeting we requested several items, to include: two years' worth of year-end financial statements (2016 and 2017), a copy of the Intuit QuickBooks files, business tax filings (2016 and 2017) and a copy of DMEO policies and procedures. The DME, through legal counsel, initially refused to provide any of the requested documentation. The meeting was followed up with a written public records request. The DME eventually relinquished a digital copy of their Intuit QuickBooks files, a portion of their 2017 tax statement and a copy of DMEO policies and procedures as well as a portion of the requested information.

Objectives

The objectives of this audit were to:

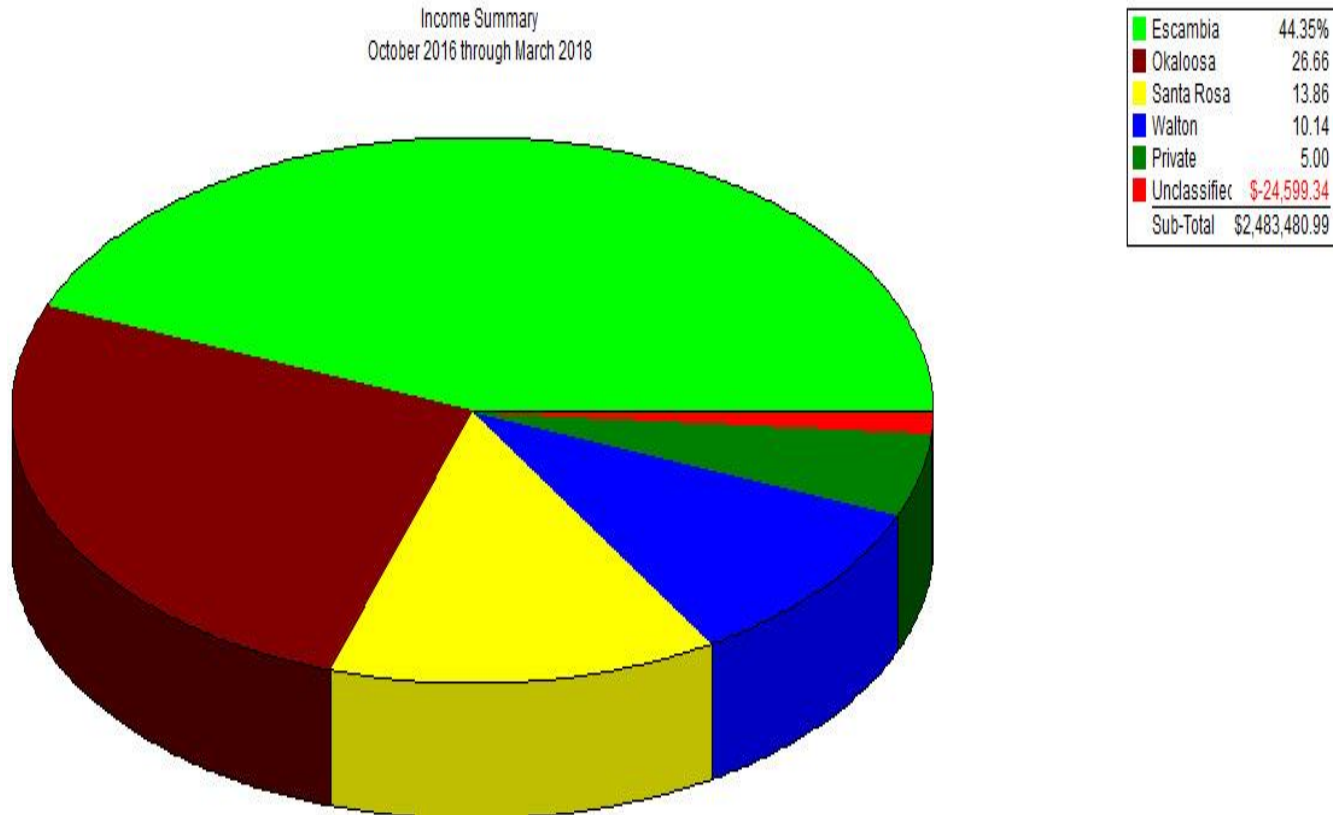
1. Ensure openness and transparency in all aspects of financial operations associated with the District One Medical Examiner's Office.
2. Identify all sources of income and revenue obtained and utilized by the District One Medical Examiner's Office.
3. Determine the total amount and sources of compensation being received by the District Medical Examiner.
4. Evaluate the annual workload of the District One Medical Examiner's Office as it relates to other districts in the state.
5. Evaluate expenditures, operating costs and reimbursable costs submitted by the District One Medical Examiner's Office for reasonableness.
6. Determine if the District One Medical Examiner's Office's financial operations and activities were in accordance with the terms and conditions of existing contracts, applicable Florida statutes and existing county ordinances.
7. Evaluate the current contracts and agreements with the District One Medical Examiner's Office to ensure proper and adequate terms and conditions exist. In areas

where deficiencies may exist, provide suitable recommendations to counties in the district.

Revenue

During the audit period, approximately \$2.48 million in revenue entered the District One Medical Examiner’s Office (DMEO). This amount includes all payments made to the DME for Professional Fees, Employee Salaries, Employee / Reimbursable Costs, Cremation Fees, Report Fees, Expert Witness Fees and Florida Department of Corrections Fees. Detailed information is outlined in Exhibit A.

Figure 1: The table below depicts DME income by type.



Cost Reimbursements (Salary and Employee Costs)

The four counties have entered into separate contractual / financial agreements with the DMEO. The DMEO submits an annual budget to each Board of County Commissioners which includes the professional fees and expense reimbursements for that specific county, plus that county’s portion of costs that are split across multiple counties.

Professional fees, in part, make up the salary of the DME and any Associate Medical Examiner (AME). These fees are a fixed amount that is paid to the DMEO monthly. Expense reimbursements are charged as they are incurred and constitute 100% of the DMEO's operating expenses. Invoices for reimbursements are sent to the counties along with copies of the original vendor invoices paid by the ME.

During our examination period, the DME collected Professional Fees totaling \$1,143,242.03. Expense reimbursements related to employee salaries and benefits for the same period totaled \$1,026,205.43.

Cremation Authorization Fees

The DMEO currently charges a \$40 fee for each non-indigent cremation authorization. During the examination period, the DME collected \$197,840 for cremation authorizations. Those fees are passed on to customers. No unreimbursed expenses directly relate to the production of this income. All employee costs and employee salaries are directly reimbursed by counties in the district. Additionally, the counties in the district reimburse all operating costs, to include office supplies.

Section 497.607(1), Fla. Stat., states in part: "... A cremation may not be performed until a legally authorized person gives written authorization, which may include the declaration of intent to dispose of the cremated remains, for such cremation." The statute does not authorize a collection of fees for such services.

Florida Attorney General Advisory Legal Opinion (AGO) 2003-57, (Exhibit B) issued on December 15, 2003 addresses the issues of District Medical Examiners charging cremation authorization fees. AGO 2003-57 states:

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.

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.

Some Medical Examiner Districts in Florida have local ordinances authorizing the collection of cremation authorization fees. Typically, income from the cremation authorization fees is used to offset operational and salary expenses of the medical examiner’s office thus reducing the total amount paid by the counties or municipalities in their district.

Our office verified the adoption of resolutions in all four counties in the district in 2012: Escambia County Resolution 2012-000422 (adopted May 03, 2012), Santa Rosa Resolution 2012 -22 (adopted April 26, 2011), Okaloosa County Resolution 12-60 (adopted April 17, 2012), Walton Resolution 2012-17 (adopted April 24, 2012).

All four resolutions state: “...WHEREAS, establishing a cremation authorization fee will serve to offset expenses of the Medical Examiner and reduce the County’s annual budget allocation necessary to maintain such services...”

The annual budgets provided to the counties in the district by the DMEO in no way reflect this revenue source or how the funds are expensed. The DMEO maintains a separate “cremation fee” account from which periodic transfers are made into the GCAP checking account.

Figure 2: Total Cremation Fees Collected by County during Audit Period.

GULF COAST AUTOPSY PHYSICIANS, PA							
Cremation Income and Expenses by Funeral Home							
October 2016 through March 2018							
	Escambia	Okaloosa	Santa Rosa	Walton	Unclassified	TOTAL	
Ordinary Income/Expense							
Income							
Fees							
Cremation Income	114,000.00	52,520.00	31,040.00	14,280.00	-14,000.00	197,840.00	
Total Fees	114,000.00	52,520.00	31,040.00	14,280.00	-14,000.00	197,840.00	
Total Income	114,000.00	52,520.00	31,040.00	14,280.00	-14,000.00	197,840.00	
Gross Profit	114,000.00	52,520.00	31,040.00	14,280.00	-14,000.00	197,840.00	

Revenue from Other Government Agencies

As indicated earlier in the report, we identified several sources of revenue being obtained by the DMEO. In some instances, the services being rendered place a burden on the DMEO resources to include staff and supplies. It does not appear the revenue being generated from these services is being utilized to offset to overall cost of operating the DMEO.

Expert Witness Fees

Per Section 406.09 Fla. Stat., District medical examiners or associate medical examiners shall be entitled to expert witness fees as provided by law. DMEO records indicate funds received were for court testimony, depositions, mileage reimbursement, and preparation time.

During the examination period, the DMEO received:

\$19,377.15 from the State Attorney's office.

\$2,385.60 from the Public Defender offices across the four counties.

\$1,795.85 from the Attorney General

\$1,291.20 from Regional Conflict Counsel of Escambia and Walton counties.

Florida Department of Corrections

During the examination period, the ME received \$89,277.37 from the Florida Department of Corrections (FDOC). These funds were billed to, and paid by, Centurion of Florida LLC. FDOC has an active contract with Centurion to provide medical services in certain FDOC facilities throughout the state. All FDOC facilities within District One Medical Examiner fall under this contract. The flat rate fees charged to FDOC are entered into the DMEO's accounting system as Professional Fees.

Per Section 406.08(4) Fla. Stat., "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."

The DMEO charges Centurion a flat rate of \$2,200 for all autopsies, investigations, and observations. This amount includes "Medical Examiner, Morgue Personnel salaries, Body

Removal Fees, Toxicology/Histology Fees.” The salaries of all DMEO employees, all supplies, and all morgue expenses are fully reimbursed by the four counties. The counties do not receive a credit or deduction for the expenses related to FDOC cases.

Private Report/Reproduction Fees

The DMEO charges \$5 for the reproduction of autopsy records on CD and a \$10 “service fee” for all such requests. During the examination period, The DMEO received a total of \$210 for private record reproduction and service fees.

Florida Statute 406.135 states that certain relatives of a deceased person, and anyone authorized by a court order, shall be permitted to view and make copies of photographs or video/audio recordings of an autopsy. Attorney General Opinion 2003-57 advises that when an individual is authorized to view or makes copies of an autopsy recording, “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.” Section 119.07 Fla. Stat. does not specify an authorized charge for digital copies of public records, so they should be charged at the actual cost of reproduction.

Blank CDs cost approximately 60 cents each, and the DMEO charges \$5 for this reproduction. The ME also charges \$10 for a “service fee”. Section 119.07 Fla. Stat. authorizes a special service charge in addition to the cost of reproduction when “the nature or volume of public records requested to be inspected 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.”

Fees charged for copies of public records are intended for reimbursing the cost of producing these records. Because all employee salaries, office supplies (blank CDs), and the cost of computer equipment are fully reimbursed by the counties, the DMEO is reimbursed twice by charging these fees.

Other – Private Attorneys

During the examination period, the DMEO collected \$10,375 for services provided to private attorneys in the four counties. This income was for depositions, testimony, travel time, mileage and preparation. Per Section 406.09 Fla. Stat., District medical examiners or associate medical examiners shall be entitled to expert witness fees as provided by law.

District Medical Examiner Compensation

Section 406.06(3), Fla. Stat., states “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.”

The current contracts in the district do not clearly define the salary or fees of either the district medical examiner or associate medical examiner(s). The DMEO suggests that “professional fees” are to be utilized for the salaries of the district medical examiner and associate medical examiner. The total compensation is not readily available and required a great deal of research. The information listed below does not include Dr. Minyard’s claim on the cash assets held by GCAP at the end of the audit period (March 31,2018), which totaled \$459,706.60. Dr. Minyard is the sole shareholder and owner of GCAP.

During the audit period (October 01, 2016 to March 31, 2018) Dr. Minyard received personal compensation as listed below:

<i>Salary Draw (Landrum)</i>	<i>\$ 300,000.17</i>
<i>GCAP Shareholder Distributions</i>	<i>\$ 601,572.95</i>
<i>Bonuses</i>	<i>\$ 56,084.79</i>
<i>County / District Paid Benefits</i>	<i>\$ 29,477.65</i>
<i>County / District Paid Ancillary</i>	<i>\$ 22,558.34</i>
Total Compensation	\$1,009,693.90

During the audit period, Dr. Minyard’s average annual compensation totaled \$673,129.26 which includes a yearly average of \$19,661.76 in county / district paid 401k contributions and health insurance premiums as well as \$15,038.89 in county / district paid ancillary costs. Ancillary costs include federal taxes and Landrum fees. During the audit period (18 Months) counties in the district paid a total of \$1,143,242.03 in professional fees.

Annual Workload Report Comparison

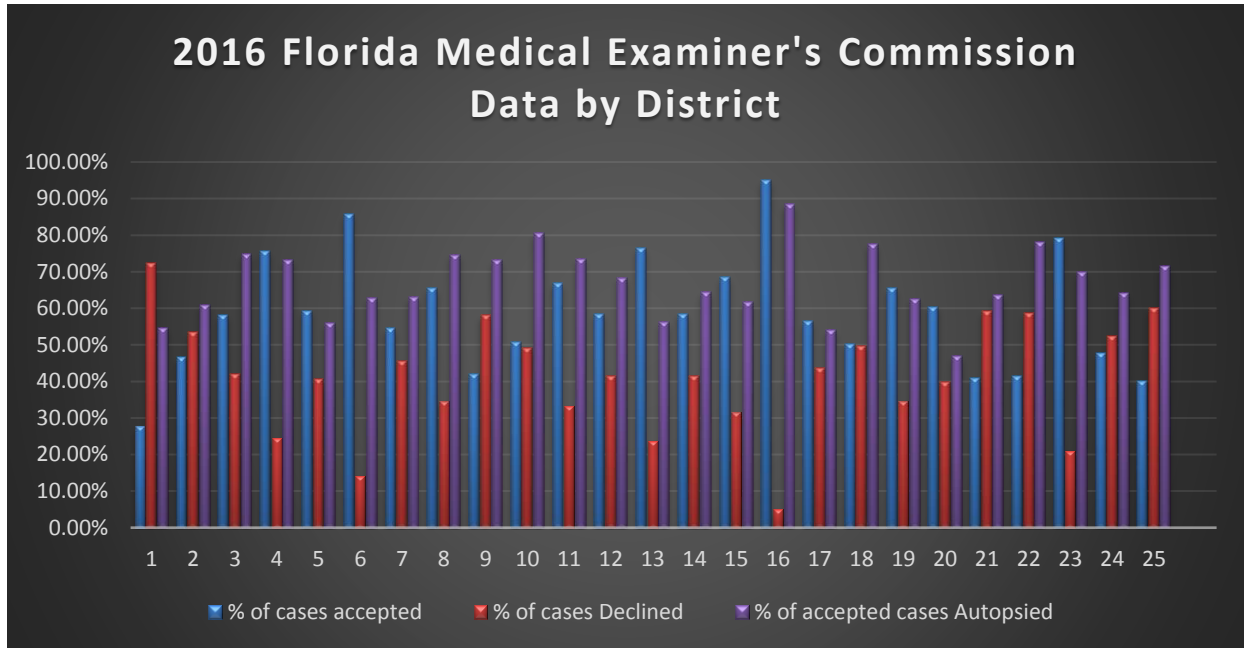
As part of our audit we collected and compared data from the 2015 and 2016 Florida Medical Examiners Commission's Annual Reports. Medical Examiners in each district are responsible for providing workload data to the commission in accordance with Rule 11G-2.001(5)(d), Florida Administrative Code. The Annual Reports are typically published in October for the preceding year. At the time of our comparison we utilized the two most recent years available, 2015 and 2016. We conducted comparisons utilizing the information published in the reports. The number of Medical Examiner districts increased from 24 in 2015 to 25 in 2016. We make no determination as to whether or not the DMEO declined cases which should have been accepted.

2016 Annual Workload Report Comparison

According to the 2016 Annual Report, the District One Medical Examiner's Office (DMEO) was referred 3,066 cases (excluding cremation authorizations) which represents the 4th largest referral rating in the state. The statewide average case referral across all 25 districts was 1,894 (excluding cremation authorizations). The DMEO declined jurisdiction on a total of 2,216 or 72.28% of the cases referred to their office. The statewide average for the number of cases in which jurisdiction was declined was 41.17% in 2016. The DMEO had the highest rate of declined jurisdiction across all 25 medical examiner districts in the State. Likewise, the 2016 case acceptance rate for the DMEO was determined to be the lowest in the state. The DMEO accepted 27.72% or 850 of the total cases referred to their office (excluding cremation authorizations). The statewide average for the number of accepted cases was 58.83%.

There were 629 violent deaths reported to the DMEO in 2016. The DMEO performed a total of 463 autopsies or 54.47% of the 850 accepted cases. The remaining 45.53% of accepted cases resulted 81 observations and 306 investigations being conducted by the DMEO.

Figure 3: 2016 Florida Medical Examiner Commission workload data from all 25 districts in Florida.

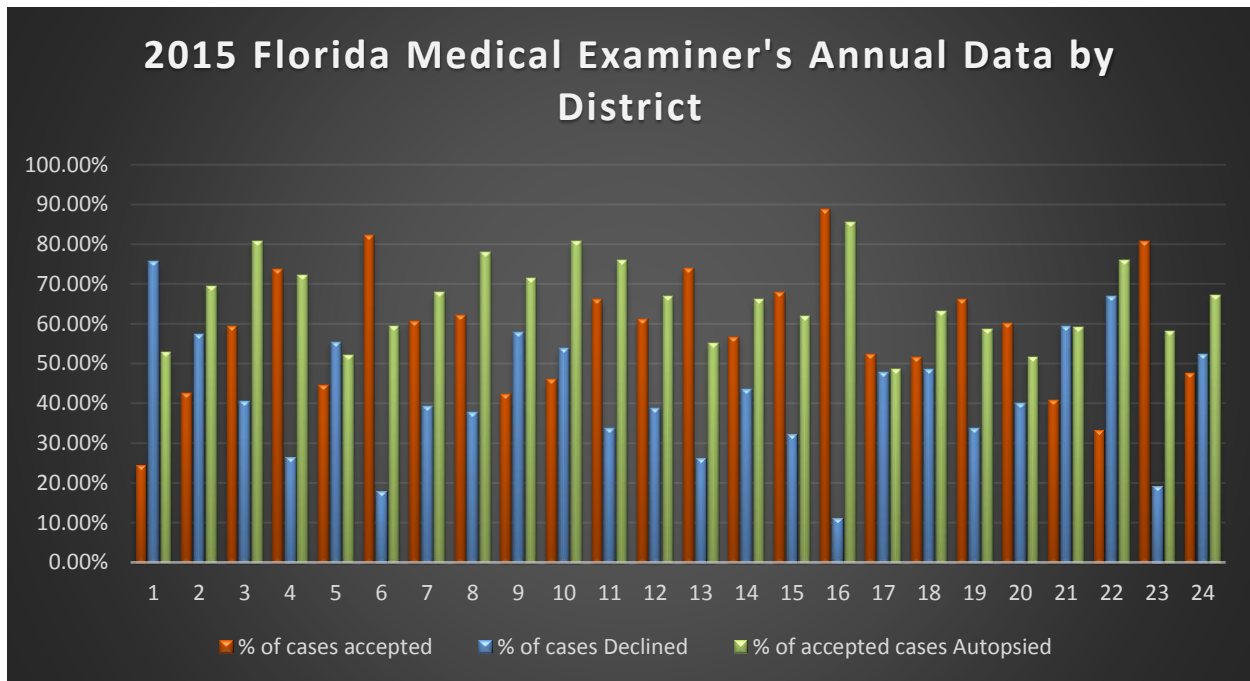


2015 Annual Workload Report Comparison

According to the 2015 Annual Report, the District One Medical Examiner’s Office (DMEO) was referred 3,415 cases (excluding cremation authorizations) which represents the 5th highest referral rating in the state. The statewide average case referral across all 24 districts was 1,872 (excluding cremation authorizations). The DMEO declined jurisdiction on a total of 2,585 or 75.70% of the cases referred to their office. The statewide average for the number of cases in which jurisdiction was declined was 42.31%. The DMEO had the highest rate of declined jurisdiction across all 24 medical examiner districts in the state in 2015. Likewise, the 2015 case acceptance rate for the DMEO was determined to be the lowest in the state. The DMEO accepted 24.30% or 830 of the total cases referred to their office (excluding cremation authorizations) in 2015. The statewide average for the number of accepted case was 57.69%

There were 623 violent deaths reported to the DMEO in 2015. The DMEO performed a total of 439 autopsies in 2015 or 52.89% of the 830 cases accepted. The remaining 47.10% of accepted cases resulted in 79 observations and 312 investigations being conducted by the DMEO.

Figure 4: 2015 Florida Medical Examiner Commission workload data from all 24 districts in Florida.



The information presented above was derived from the Florida Department of Law Enforcement’s website (<http://www.fdle.state.fl.us/MEC/Publications-and-Forms.aspx>) under the 2015 and 2016 Annual Workload Report tabs.

Workload

We compared the DME’s autopsy workload to recommended guidelines published in the Practice Guidelines for Florida Medical Examiners (PGFME) (Exhibit C). The publication is sponsored by the Florida Association of Medical Examiners and was adopted on July 28, 2010. According to the PGFME, Florida Medical Examiners have a four-tier system of statutes, rules, guidelines and office policies that govern their practices. Article 27, paragraph (2) of the PGFME states:

“The average yearly autopsy workload for each full-time associate medical examiner should fall in the range of 225 plus or minus 50. The lower limit of this range may be adjusted downward if the number of associate medical examiners is only one. The upper limit of the may be temporarily raised in the circumstance of a mass fatality incident or a vacant medical examiner position that is under active recruitment.”

We requested a list of employment dates for “Associate Medical Examiners” from the DMEO and received a list of both Associate Medical Examiners and locum tenens. We reviewed the District One Medical Examiners payment and employment history of associate medical examiners and locum tenens from February 1, 2004 to March 31, 2018. Locum tenens is a Latin phrase that means “to hold the place of, to substitute for.” Locum tenens are considered temporary help typically hired to fill-in during times of absence of the District Medical Examiner and/or Associate Medical Examiner.

The analysis period for the employment of associate medical examiners and locum tenens covered a total of 737 weeks (February 1, 2004 to March 31, 2018). Information provided by the DMEO as well as payment history shows that a full-time associate medical examiner was employed 36.7% of the time, a total of 271 weeks.

Locum tenens were employed a total of 37 weeks during the analysis period however, 12 of the 37 weeks occurred during times when an associate medical examiner was employed. Furthermore, an additional 8 weeks of locum tenens employment occurred during known absences of the District Medical Examiner. Because the District Medical Examiner’s leave is not tracked in QuickBooks, we were unable to verify if the District Medical Examiner was on paid leave during the remaining 17 weeks of locum tenens employment.

As indicated above, The Florida Department of Law Enforcement collects and publishes annual workload reports related to district medical examiners. At the time of our comparison, reports were available for years 2012 through 2016. The DMEO’s total yearly autopsy average between 2012 and 2016 was 395 autopsies per year. The low end of the range was 336 autopsies in 2013 and the high end of the range was 463 autopsies in 2016.

During our audit entrance meeting we specifically asked the DME about the recruitment process and where job vacancies are posted. We were informed that the DMEO uses “word of mouth” advertisement to fill job vacancies. We are unable to locate any documentation to support the “active recruitment” of an associate medical examiner in District One. We noted the Florida Association of Medical Examiners website (<http://www.fameonline.org>) contains multiple announcements for job vacancies in medical examiner offices across the State. There are no job vacancy listings for District One posted on the website.

Use of District Resources

During our research of associate medical examiner (AME) employment and compensation, we discovered approximately \$62,000 in payments to the AME with a note of "Professional Services for Bay County." We deviated from our initial scope to research these payments. We found the DME filled in as the medical examiner for Bay County for approximately six months in early 2008. The DME received total compensation of \$338,000 which includes professional fees of \$50,000 per month as well as expert witness fees and travel time reimbursement for District One staff at a rate of \$100 per hour. Three staff members from District One travelled to Bay County throughout this time period: the District Medical Examiner, the Associate Medical Examiner and the Director of Operations.

During the months in which the DME covered services in Bay County, professional staff (DME and AME) spent approximately 42% of business days in Bay County. The Director of Operations spent over 50% of his time in Bay County between January 2008 and the first week of July 2008. The Director's salary is reimbursed 100% by the counties in District One. We could not find where this was disclosed to the Counties. We also could not find where the Counties received a credit for time spent working for another district.

Expenditures

During the audit period, approximately \$1.7 million in expenses were reimbursed to the District One Medical Examiner's Office (DMEO). This amount includes all reimbursements made to the DME for Employee Costs (includes District Medical Examiner and Associate Medical Examiner), Employee Salaries (does not include District Medical Examiner and Associate Medical Examiner) and Operating Expenses. Employee Costs include payroll taxes, medical insurance and 401K contributions. Operating expenses include but are not limited to utilities, business and professional licenses, office supplies, office equipment, morgue supplies, professional liability insurance, property and general liability insurance, travel expenses, mileage, postage, accounting services, and continuing education for all employees.

We reviewed all 18 months of invoices for Okaloosa County and we sampled four months of invoices for all four counties in the District to verify consistency in billing and verify the business purpose and validity of charges billed. The months sampled were February 2017,

August 2017, September 2017 and January 2018. We found the Counties were billed consistently for the sampled months. Outlined below are the inconsistencies we found in billing correctness and validity.

Reimbursed Expenses

The Counties are billed monthly for operating and personnel costs incurred in the month prior by the DMEO. Although the DMEO performs medico-legal autopsies (MLA), medico-legal observations (MLO) and medico-legal investigations (MLI) for other agencies, the Counties are charged and pay 100% of DMEO operating and personnel expenses.

Walton and Okaloosa Counties also pay for an office in Fort Walton Beach to be maintained even though no autopsies have been performed there since 2014. All four counties pay approximately \$100 per week for the Director of Operations to drive back and forth between the Fort Walton Beach and Pensacola offices. We are not certain the purpose of having the Fort Walton Beach location since the DME works exclusively in the Pensacola office.

Travel

The Counties are billed for all travel related expenses including hotel reimbursement, mileage, tolls and parking charges. During our review, we found the Counties are charged a mileage rate of \$0.50 per mile. The currently approved State rate is \$0.445 per mile. State agencies for which the DMEO provides services are charged at \$0.445 per mile. The DMEO is not charging mileage reimbursement rates consistently.

During the audit period, the Counties were charged an average of \$100 per month for SunPass toll replenishments. We requested detailed reports to verify the business purpose of these charges. To date we have not received these reports and are unable to verify if this is a valid business charge or if it includes personal travel.

We also found instances where the Counties were charged multiple times in one day for one employee to go to the same location from the office. We also found occasions where the DMEO was reimbursed for an employee to drive from home to the office and back home on a weekday. Although the amounts are nominal, County and Clerk finance departments should

require detailed supporting documentation to support all reimbursed costs to ensure the funds are being utilized to fulfill a public purpose.

Employee Costs

The Counties reimburse all employee costs for the District Medical Examiner (DME) and Associate Medical Examiner (AME). Employee costs include all payroll taxes, medical insurance, a 9% 401K contribution, and Landrum costs. The DME uses Landrum Professional Employer Service to handle human resource and payroll functions. The counties reimburse the DMEO for the costs associated with outsourcing these functions.

We found large fluctuations in the employee costs paid for the DME. The first pay period of the year is the highest at \$1,186.65. January through July of 2017 employee costs average \$762.15 per pay period and then August through December averaged \$285.23. We looked back to 2014 and this same pattern has occurred every year. We requested Landrum reports for all 18 months of the audit period but only received one month, March 2018. We are unable to verify amounts paid to Landrum and what caused the fluctuations. The AME had fluctuations in January of 2016 and 2017, costs were close to double the monthly cost for the rest of the year. Again, no supporting documentation was provided so we are unable to verify these amounts.

Contract Services

The DMEO contracts for body removal/transport and pathology services. Each county is billed monthly for the cost of these services. Charges are incurred in association with the individual deaths that occur in that county. The DMEO generates a list of cases (decedents) worked for each county included with monthly billings. Pathology services are delayed and are not billed in the month in which the death occurs. We reviewed all of Okaloosa's cases during the 18-month audit period. We compared the case list for Okaloosa County to the body removal and pathology invoices. We found Okaloosa was billed for body removal and pathology cases that were not listed on their case list.

We reviewed all four counties' body removal invoices for the sampled months. We found instances in all four counties in which the county was billed twice for removal services for the same body. The county was billed once to pick up the body from a funeral home and take

to the DMEO. Then billed again to take the body from the DMEO back to the funeral home. The Director of Operations stated the DMEO will occasionally have the funeral home pick the body up from the scene and “hold” it until the DMEO is able to determine jurisdiction. In January 2018, the Counties were billed twice for five bodies to be moved from a funeral home to the DMEO and back. We also found where Okaloosa County was billed to move bodies from the Fort Walton Beach morgue to the Pensacola morgue and back.

Unreimbursed Expenses

During our review of Landrum reports, credit card bills and the DMEO QuickBooks files, we found expenses paid out of the DMEO business account that the counties did not reimburse. Although the counties are not directly reimbursing these costs, the DME is using the professional fees paid by the counties to cover these expenses.

We discovered the DME has been employing her daughters during the summer for many years. According to Florida Administrative Code 11G-1.002(4)(b), Medical examiners are subject to the provisions of the Code of Ethics for Public Officers and Employees, Chapter 112, Part III of Florida Statute, Medical examiners shall become familiar with the Code of Ethics and ensure that they are in compliance with the requirements stated therein.

Section 112.3135(2)(a), Fla. Stat, states in part “A public official may not appoint, employ, promote, or advance, or advocate for appointment, employment, promotion, or advancement, in or to a position in the agency in which the official is serving or over which the official exercises jurisdiction or control any individual who is a relative of the public official.”

We also found where the DMEO is paying for bonuses, regular luncheons and birthday celebrations for employees. She also pays for personal accounting fees and her Federal taxes from these funds. The State of Florida Attorney General’s Advisory Legal Opinion (#AGO 2003-57) 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 purpose 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 to pay 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."

It does not appear that all the professional fees paid by the counties are being used to do the counties' business.

Contract and Budget Compliance

Two out of the four counties in District One have current contracts with the District One Medical Examiner's Office (DMEO). Both the Escambia and Okaloosa contracts expire September 30, 2018. Santa Rosa County did have a contract during the audit period but it expired September 30, 2017. The DME submits an annual budget to all four counties.

Contract Compliance

The Escambia County contract states:

"Compensation: The County agrees to pay the Medical Examiner, as compensation for her professional services. As consideration for the services to be provided for herein, the County's compensation shall not exceed the County's approved annual budget for Medical Examiner services and all amendments thereto for Fiscal year 2017/ 2018."

The Escambia County contract "Exhibit A" (Exhibit D) states:

"The professional services provided to Escambia County by the Medical Examiner shall include, but are not limited to the following: ...4. Approving all cremation/burial-at-sea/scientific donation requests."

During the audit period, the DMEO collected \$114,000 in cremation fees in Escambia County. This is in addition to the professional fees paid by Escambia County. Although the contract specifically states cremation requests are included in professional services, the DMEO

collects \$40 for every non-indigent cremation request in Escambia County. It appears the Escambia County contract conflicts with Escambia County resolution 2012-000422.

Budget Compliance

Each year the DMEO presents an annual budget to each county. The budget breaks expenditures down into five categories: Salaries/Professional Fees, Employee Costs, Contracted Fees, Other Operating Expenses and Capital Outlay. All categories are charged to the counties based on a caseload percentage except for Contracted Fees. Costs are allocated among four different splits: Escambia/Santa Rosa (2-way), Escambia/Okaloosa/Santa Rosa/Walton (4-way), Okaloosa/Santa Rosa/Walton (3-way) and Okaloosa/Walton (2-way). In FY 2017 and FY 2018, these split rates were determined based on caseload. The DMEO has not disclosed all income sources during the budget process with any of the counties.

Budget Adjustments

The DMEO presents each county with a proposed budget. The county can adopt the full proposed amount or a different amount. For fiscal year 2018, both Escambia and Santa Rosa Counties approved an amount less than the proposed budget. The DMEO proposed a total budget of \$950,976 for Escambia County this included \$379,427 for professional fees (\$31,619.94 per month). Escambia County approved \$889,817. From October 2017 through March 2018, Escambia was billed \$31,619.94 per month for professional fees even though the approved budget was reduced more than \$61,000. This also occurred in Santa Rosa, where the proposed budget was \$335,381, the County only approved \$260,000. Again, the professional fees originally proposed are being billed at the full amount even though the overall budget was reduced by \$75,381. Although the professional fees for FY 2018 were decreased by 10.1% for Escambia County, the professional fees for Okaloosa County were increased 7.7%, they were increased 12.9% in Walton and were increased 44.6% for Santa Rosa County. The DME stated in the letter submitted with the budget that “we respectfully ask you to consider funding our office with the proposed amount. The traditional Adopted Amount set by the County simply does not meet the current funding needs of the Medical Examiner.”

We also observed that the DMEO budgets for every employee to receive health insurance with a total cost to the Counties of \$4,749.22 per pay period. During the audit period approximately one half of the employees participate in the DMEO insurance program, despite a budget allotment for all employees. During Fiscal Year 2017, the average cost per pay period for insurance was \$1,826.45 and \$1,850.54 in Fiscal Year 2018, far below the budgeted amount. The same is also true of the 401K reimbursements.

Split Rate Variances

The DMEO establishes rates to split among the Counties based on caseload. These rates are disclosed in the annual budget. We found during our review the DMEO is not charging the rates presented to each county during the budget process.

ESC/SR	<u>Employee Costs</u>	<u>Salaries</u>	<u>Expenses</u>	<u>Per Budget</u>
FY 2017	86/14	86/14	76/24	76/24
FY 2018	85/15	85/15	74/26	74/26

OKA/SR/WAL

FY 2017	19/65/16	23/53/24*	N/A	31/55/13
FY 2018	18/57/25	18/57/25	N/A	30/48/22

OKA/WAL

FY 2017	68/32	68/32	80/20	80/20
FY 2018	69/31	69/31	69/31	69/31

*The first pay period of each month the salary expenses were split at 23/53/24, all subsequent pay periods the split was 19/65/16.

The DMEO is not billing employee and salary costs at the rates proposed in the budget. No explanation has been provided as to why these costs are charged differently than what is outlined in the budget.

The DMEO also assigns certain employees to certain splits. We are not clear the purpose of this. We found employees being charged to specific counties were working cases for the other counties as well. It appears the DMEO may be shifting costs around to cover budget shortfalls in some counties.

Findings and Recommendations

Finding 1: The Medical Examiner does not provide counties within the district a comprehensive budget of all revenues and expenditures.

The DMEO currently provides an individual budget to each county in the district. These budgets fail to provide anticipated revenue being generated as part of the DME's position as a public officer, to the exclusion of expert witness fees.

Section 406.08 Fla. Stat. states that the District Medical Examiner (DME) shall submit an annual budget to the board of county commissioners. The budgets submitted to the counties in District One include only the professional fees and expense reimbursements that are expected to be charged to each individual county. As such, the counties have not been able to gain a full understanding of the actual cost of operating the DME's office, or the extent of the revenue that the DME has received within the scope of official duties as District One Medical Examiner.

Recommendation: All future contracts with the medical examiner should require the annual budget to be comprehensive, inclusive of all expected revenues and expenses related to the official duties of the office. Because the Medical Examiner is a district office, we recommend that the four counties in the district communicate and coordinate the budget process to ensure the DMEO proposed budget represents a complete picture of the medical examiner's revenues and expenses.

Finding 2: The Medical Examiner has been using county-funded resources without compensation to the counties.

The DMEO operating expenses are fully reimbursed by the counties. All expenses related to the production of revenue are charged to the counties, including those related to non-county revenue (with the exception of travel expenses). The counties have never received a credit or a billing reduction related to the use of personnel or supplies for non-county functions.

The DMEO charges the Florida Department of Corrections a flat rate for processing in-custody deaths, as authorized by statute. The DMEO's records indicate that this is inclusive of DME salary, morgue personnel, and body transport. The salaries of all non-physician DMEO personnel are fully reimbursed by the counties, as are all supplies used by the DMEO or other personnel to conduct autopsies and investigations. Because the amount billed to FDOC ostensibly includes coverage for expenses that have already been reimbursed by the counties, some of these expenses are being double-reimbursed.

The DMEO charges a \$5 report reproduction fee along with a \$10 service fee. Charges related to public records requests are intended exclusively to reimburse the cost of reproducing these records. Though the ME operates as a private, for-profit business, Florida Statutes and Attorney General opinions indicate that photos and recordings of autopsies are treated as public records when requested by authorized individuals. Any expenses the ME would incur in reproducing these records is already reimbursed by the counties. Thus, the ME is being double-reimbursed by charging these fees.

Recommendation: Future contracts should include language related to the compensation of the counties for resources being used by the DMEO for other purposes. Contracts should include an audit clause allowing for the examination of all revenues and expenses related to the District Medical Examiner's official duties, not just county expenses. This would allow the counties to ensure that expenses are not being double-reimbursed. The importance of a firm audit clause cannot be overstated. Counties should consider drafting a uniform audit clause to be utilized in all contracts within districts.

Finding 3: The District Medical Examiner's Office collects and retains cremation authorization fees. The fees are not used exclusively to offset expenses of the DMEO, nor do they appear to be reducing the county's annual budget allocation, as intended by the resolutions authorizing their collection.

Our office verified the adoption of resolutions in all four counties in the district in 2012: Escambia County Resolution 2012-000422 (adopted May 03, 2012), Santa Rosa Resolution 2012 -22 (adopted April 26, 2011), Okaloosa County Resolution 12-60 (adopted April 17, 2012), Walton Resolution 2012-17 (adopted April 24, 2012).

All the aforementioned resolutions state: "...WHEREAS, establishing a cremation authorization fee will serve to offset expenses of the Medical Examiner and reduce the County's annual budget allocation necessary to maintain such services..."

The DME, through resolutions in each of the four counties, charges a \$40 fee for reviewing non-indigent cremation authorizations. During the examination period, the DME collected \$197,840 for cremation authorizations. Despite language in the resolutions indicating that cremation authorization fee income will be used to offset expenses and reduce the counties' annual budget allocation, the DMEO accounting entries suggest 50% of the fee is set aside to cover "budget shortfalls." The other 50% of cremation authorization fees are used as personal income for the DME.

Recommendation: The counties should ensure that revenue from cremation authorization fees are included in the Medical Examiner's annual budget and is applied to the operating expenses of the office, not personal income for the DME.

Finding 4: The District Medical Examiner's Office has been submitting invoices for expense reimbursements without proper documentation.

The DMEO submits monthly requests for reimbursement of employee costs for DME and the AME, when the AME position is filled. However, documentation from the third-party vendor is not provided so these costs cannot be verified.

The DMEO also submits for reimbursement on toll charges. The only documentation provided is a receipt indicating the replenishment was paid. SunPass provides customers with detailed reports showing date, time, vehicle detail and toll point which can be pulled from their website. We requested but did not receive these reports. We are unable to determine if these charges served a legitimate public purpose or if the travel was personal in nature (i.e. traveling to and from the office).

Recommendations: The Counties should require detailed documentation for all requested reimbursements to ensure they are fulfilling a public purpose.

Finding 5: Fees paid to Medical Examiner are not being used exclusively for a Public purpose.

The DME is using professional fees paid by the Counties to pay salaries of her daughters to perform seasonal work at the DMEO. The DMEO is also paying employee bonuses, regular employee luncheons and employee birthday celebrations as well as her personal accounting expenses and her personal tax payments from professional fees. These expenditures do not fulfill a public purpose.

Section 112.3135(2)(a), Fla. Stat, states in part "A public official may not appoint, employ, promote, or advance, or advocate for appointment, employment, promotion, or advancement, in or to a position in the agency in which the official is serving or over which the official exercises jurisdiction or control any individual who is a relative of the public official."

Between 2010 and 2017 the DME made payments totaling approximately \$77,000 to her daughters.

Recommendations: Counties should consider drafting a uniform audit clause to be utilized in all contracts within district. The Counties should consider adding language to the contract to ensure the DME is spending public dollars in an appropriate manner and in accordance with Florida Statute.

Finding 6: The DME's compensation is not clearly defined and the DME's workload, absent a full-time associate medical examiner, appears excessive.

During the DME's current tenure, we determined that an associate medical examiner was employed approximately only 36.7% of the time. In addition, we were unable to locate any supporting material, outside the DME's assertion of "word of mouth" advertisement, which would suggest the DME was actively seeking recruitment of an associate medical examiner during times in which the position was vacant.

In addition, the current financial arrangement between the DMEO and counties in the district provides no incentive for the DME hire and maintain employment of an associate medical examiner, despite the apparent need for one. Because "professional fees" paid by the counties include the salaries of both the medical examiner and associate medical examiner, the payment of such salary negatively impacts the DME's personal compensation. The DME currently receives a flat rate amount in professional fees regardless of whether or not an associate medical examiner is employed. The current financial arrangement related to the payment of professional fees is detrimental to the district.

The Practice Guidelines for Florida Medical Examiners states:

"The average yearly autopsy workload for each full-time associate medical examiner should fall in the range of 225 plus or minus 50. The lower limit of this range may be adjusted downward if the number of associate medical examiners is only one. The upper limit of the may be temporarily raised in the circumstance of a mass fatality incident or a vacant medical examiner position that is under active recruitment."

The DMEO's total yearly autopsy average between 2012 and 2016 was 395 autopsies per year. The low end of the range was 336 autopsies in 2013 and the high end of the range was 463 autopsies in 2016. It is counterintuitive for the DME to operate with a workload nearly twice the recommended amount for a full-time associate medical examiner.

Recommendation: Counties should consider contractual language which would define the amount or range of annual compensation for the district medical examiner and any associate medical examiners. In addition, because the practice guidelines only reference workload requirements for full-time associate medical examiners, we recommend the BOCC seek guidance from the Florida Medical Examiner Commission for recommend workload for District Medical Examiners / Chief Medical Examiners.

Management Response

Attached

Inspector General Response

Attached

Exhibits

Exhibit A: Medical Examiner Revenue Flow Chart (Attached)

Exhibit B: Advisory Legal Opinion: AGO 2003 – 15 (Attached)

Exhibit C: Practice Guidelines for Florida Medical Examiners (Attached)

Exhibit D: Medical Examiner Contract with Escambia County (Attached)

Exhibit E: Medical Examiner Contract with Okaloosa County (Attached)

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June 28, 2018

VIA EMAIL

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bembry@okaloosaclerk.com

RE: *Response Draft "audit" report*

Dear Mr. Embry:

We write to respond to the findings and recommendations contained in your *Response Draft*. Much of the discussion bears no relationship to any of the Findings, but we are compelled to address it herein. Keep in mind the "auditor" formulated this Response Draft over a 9 week period of time, and we have had less than 9 days to respond.

Initial Comments

We reject your assertion that this "audit" was conducted in accordance with Standards for the Professional Practice of Internal Auditing. The Institute of Internal Auditors (IIA) promulgates a Code of Ethics citing that such a Code is necessary and appropriate since internal auditing is a profession founded on the trust placed in its objective assurances on governance processes. The IIA Code of Ethics includes the principle "Objectivity" that calls on internal auditors to exhibit the highest level of professional objectivity in gathering, evaluating and communicating information about the activity being examined. It calls on internal auditors to make balanced assessments and not be unduly influenced by anyone's interest in forming judgments. The Code of Ethics also has Rules of Conduct that state that an internal auditor shall disclose all material facts known to them that, if not disclosed, may distort the reporting of the activity under review.

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It is unclear why the following statements are included in a *financial* audit by which you claim to have authorization based solely on Escambia County's contract, specifically section 8.3(a) "Records" which states: "The Medical Examiner shall keep records and accounts...as may be necessary in order to record complete and correct entries charged to the Agreement and for any expenses for which the Medical Examiner expects to be reimbursed. Such books and records will be available at all reasonable times for examination...."

The bias in the conduct of this "audit" is reflected in the *Response Draft* in at least the following instances:

1. You have included in the "audit" statements made by Sheriff Ashley that Dr. Minyard's office has the highest declination rate and the lowest autopsy rate of cases referred to her office. This has nothing to do with a financial audit and can only be intended to cast Dr. Minyard in a bad light. Further, your comparison is flawed since the number of deaths reported to the other offices is unknown. An unbiased audit of performance would quickly identify that the reason District One's percentages of cases accepted and autopsied is lower than other Districts is due to the higher number of natural deaths that are reported. An unbiased audit would not misleadingly present graphs and claim that they represent a "comparison," since the total number of natural deaths reported to other Districts is not shown.
2. The "audit" states that you are unable locate any documentation of attempts at recruitment of an Associate Medical Examiner, despite the fact that one was actually recruited, employed, and began performing services prior to the *Response Draft*.
3. You twice misquote the Practice Guidelines for Florida Medical Examiners by dropping "associate" before the term "medical examiner," thereby misrepresenting that the guideline applies to a Chief Medical Examiner.
4. You present numbers for an eighteen (18) month period (rather than the annual budget year), for the purpose of supporting Sheriff Ashley's allegation that Dr. Minyard makes "a million dollars." The purpose of the "audit" as stated is to fully understand the financial operations of the DMEO, not Gulf Coast Autopsy Physicians, PA, a private corporation. As a private corporation, Dr. Minyard is well within her rights to generate income independent of the contracts of the four counties.
5. You state that none of the four counties have passed an ordinance authorizing cremation fees, when each one of them have passed a resolution doing so; while

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there is a technical difference between a resolution and ordinance, this is a fundamental flaw in your analysis. Additionally, you ignore the fact that half of the cremation authorization income is set aside for the benefit of the counties and has been used by the counties during budget shortfalls.

6. You indicate that you were only able to review Okaloosa's cases "due to records availability" despite the fact that you are performing an audit on behalf of all four counties; you provide no explanation for why you did not request or receive the County's records, leaving the reader to incorrectly conclude that Dr. Minyard withheld these records.
7. You refer to one of Dr. Minyard's daughters as a step-daughter ...twice.
8. You make subjective unsupported characterizations of the actions of the medical examiner's office such as:
 - a. "it appears the DME may be inflating employee costs to obtain the maximum budget amount from each county." Dr. Minyard does not receive reimbursements for employee costs unless there *are* employee costs; therefore, she does not benefit from "inflating" her budget.
 - b. "it appears the DMEO may be shifting costs around to cover budget shortfalls in some counties." This is simply unsubstantiated speculation.

In short, a collection of misleading statements combined with a sprinkling of financial figures, does not constitute a credible audit as conducted in accordance with Standards for the Professional Practice of Internal Auditing.

Deficiencies and Errors

We will now address some of the specific errors in the report.

Cremation Authorizations

As the Inspector General within the office of the Clerk of Court of Okaloosa County, it is inconceivable that the Clerk's office in Okaloosa County, Florida (being the office charged with maintaining the public records of Okaloosa County), is unaware that the Okaloosa County Commission passed a Resolution approving the charging of cremation approval fees. In fact, each county has passed similar resolutions (see copies attached).

Additionally, the "audit" does not mention the fact that one-half of the Cremation Authorization fees are held by the Medical Examiner for the benefit of the counties and

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are applied to the counties' obligations when their budgeted funds are exhausted and amounts remain to be paid under their contract; and no mention is made of county shortfalls during the audit period. The "auditor" had full access to Dr. Minyard's financial records but failed to disclose in the "audit" that Escambia, Santa Rosa, and Walton Counties have over the years not fulfilled their contracts and that cremation receipts were used for that purpose.

Attached is a copy of a report prepared by Bloomer, Geri and Company, CPAs & Business Professionals of the Cremation Account reflecting the deposit and usage of Cremation Authorization fees authorized by the Resolutions promulgated by the counties.

Performance Analysis

As with much of the information contained in the *Response Draft*, your "Performance Analysis" has no bearing on the six findings made; however, because the analysis is flawed, we address it here.

The "audit" uses statistics on deaths reported to the Medical Examiner's office to suggest that Dr. Minyard is not performing her job as required by standards set forth in Florida Statutes, Florida Administrative Code, and Florida Practice Guidelines. The "audit" claims to have conducted a comparison analysis utilizing information published in Annual Reports; it refers the reader to graphs (figures 3 and 4) which report the percentage of cases accepted, cases declined, and cases autopsied for each District. The graphs show that District One has higher percentages of cases declined, lower percentages of cases accepted, and lower percentages of cases autopsied. No further information is provided by the "audit" as to why the declination rate is higher than other Districts in Florida, nor is evidence provided of cases that should have been accepted or of cases on which Dr. Minyard failed to perform a postmortem examination.

At the meeting of the Medical Examiner Commission held on May 4, 2018, Sheriff Ashley admitted that he ignores Florida Statute Section 406.11 and reports all deaths in Okaloosa County to the Medical Examiner's Office. In addition, District One's local Hospice organizations fax reports of every death that occurs under Hospice care. Hospice reports nearly 1,000 deaths in any given year (945 [42%] of District One's 2216 reported deaths from 2016 were Hospice deaths); the Hospice deaths and the unnecessary reporting by the Okaloosa County Sheriff's Department skew the declined case percentages and autopsy percentages. An unbiased audit of performance would focus on declined cases that should have been accepted and autopsies refused that should have been performed, as measured against a recognized standard. We believe this analysis violates the Rules of Conduct of the Institute of Internal Auditors.

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In sum, your report is by no means a “performance evaluation” and suggesting otherwise is misleading. Were your report an unbiased attempt to evaluate the operation, you would disclose that you have no expertise, training, knowledge or insight to competently evaluate the non-financial functions of the office, and that your conclusions on the declinations and the workload discussed below constitute harmful bias.

Workload

The word “associate” is either intentionally or negligently left out of the quote in the “workload” section of the *Response Draft*. The provision in question specifically permits the upper limit of the range to be raised (for an associate medical examiner) when a vacant medical examiner position “is under active recruitment.” The “audit” ignores the fact that there are approximately 500 Board Certified Forensic Pathologists in a nation that needs 1200 (information provided to you on multiple occasions). As Dr. Wolfe stated at the meeting of the Medical Examiner Commission, medical examiners cannot simply be purchased at Costco.

You are aware that the Associate Medical Examiner position was vacated by Dr. Snider in November 2017, and were informed at the meeting on April 17, 2018, that Dr. Minyard was actively recruiting an individual who had filled in for her during her medical leave earlier in the calendar year. That individual, Tim Gallagher, M.D., was recruited, hired, and began employment weeks ago. It is, therefore, surprising that the “auditor” cannot locate any supporting material to suggest Dr. Minyard was actively recruiting.

The “audit” goes on to give a lengthy and largely incomprehensible discussion of the employment of associates and locum tenens medical examiners for a fourteen-year period of February 2004 through March 2018. Given that you were conducting an “audit” covering an eighteen (18) month period from October 1, 2016 through March 31, 2018, its relevance is unclear. In addition, the statement that you were unable to verify whether the District Medical Examiner was on “paid leave” during several weeks of locum tenens employment in 2018, appears to be intended to suggest some improper behavior on her part.

Use of District Resources

The “audit” deviates (again) from the initial scope of 18 months (October 2016 to March 2018) to research payments made in 2008 (ten years ago) when District 14 was without a Medical Examiner and the District One Medical Examiner assisted. The “audit” suggests that the counties in District One should have received some credit for

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the time the Medical Examiner or her staff spent in District 14; however, there is no prohibition against the Medical Examiner conducting other business within or without her corporate entity. In fact, the prior Medical Examiner was well within his right to conduct a private pathology practice while serving as the District One Chief Medical Examiner.

Reimbursed Expenses

The “auditor” is not certain of the purpose of funding a satellite location in Fort Walton Beach, since all autopsies are performed at the main office/morgue in Pensacola. The purpose is multifold. It allows the DMEO to maintain a presence in the two eastern counties. It allows more administrative space, which is severely limited at the Pensacola office, and it allows for temporary storage of bodies from the eastern two counties.

Contract Services

The “audit” found instances in all four counties in which the county was billed twice for removal services. The “auditor” has repeatedly been informed of the reasoning behind this. It only occurs when decedents who might have significant medical histories are placed on hold until medical records can be requested. As a cost-saving measure, DMEO will allow funeral homes to pick up bodies, at no expense to the counties, in deaths that appear to be natural. As soon as possible, medical records are requested; however, in some cases, a significant medical history is not found, and the body must be brought in from the funeral home. The alternative is to bring every body directly to DMEO which will unnecessarily cost more in transport fees for the counties.

Professional Fees

The “audit” acknowledges that professional fees are a fixed amount that are paid monthly to the DMEO. The “audit” conflates Dr. Minyard, who is the appointed District Medical Examiner, with her professional association, Gulf Coast Autopsy Physicians, PA. She and this entity are simply not, under the law, one and the same, and there is nothing within the law that prohibits the use of an s-corporation for purposes of receiving contract payments and administering aspects of the Medical Examiner’s operations. There are many reasons for using an entity such as GCAP, and there is nothing illegal or improper about doing so.

The “audit” refers to “unreimbursed expenses.” These expenses are not passed on to the counties because they are expenses of GCAP and are not expenses incurred by the District Medical Examiner in the performance of her contracts. GCAP’s employment of Dr. Minyard’s daughters (one of whom you refer to as a step-daughter), is not the

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employment by the District Medical Examiner of a relative in the agency in which she serves. In short, GCAP is a private corporation and not a public agency.

The “audit” fails to recognize that once county funds are used to pay the flat rate professional fees due to Dr. Minyard (who receives them in GCAP), the funds cease to be publicly owned. The payment is made (in arrears) in exchange for services rendered for the prior month. GCAP is not a public agency. Once paid, the public purpose has been fulfilled. What GCAP does with Dr. Minyard’s professional fees (whether to pay salaries of employees that are not passed along to the counties, bonuses, luncheons, birthdays, and personal expenses) does not negate the fulfillment of the public purpose, namely the performance of postmortem examinations ultimately translated to public records. Attached is a summary of the number of medico-legal autopsies, medico-legal observations, and medico-legal investigations conducted during the “audit” period by county and service. Those are among the professional services provided in exchange for the Professional Fees, and the public purpose for the Professional Fees is the procurement of these services. Despite Sheriff Ashley’s contention that autopsies are “just a technical form of frog...dissection,” the performance of postmortem examinations is the practice of medicine for which Medical Examiners must complete medical school and lengthy post graduate residencies. The Okaloosa County Attorney is likewise an independent contractor; no one is suggesting that his office is subject to audit and that he is not permitted to use the monies paid to him for his legal services as he sees fit.

Additionally, while the suggestion is that the counties are overpaying for the services, you make no comparison to the amounts paid in other districts. On a per capita basis, Medical Examiner services cost about \$2.65 per resident per year; this compares quite favorably to the state average of approximately \$3.20 per resident per year, and even more favorably to the national average of \$3.87. Nor does the “auditor” mention that Okaloosa and Escambia Counties have willingly and knowingly entered into yearly contracts that clearly delineate all fees and reimbursements that are received by DMEO.

Finally, we are assuming the “auditor’s” description of one of Dr. Minyard’s daughters as a “step-daughter” is merely a lack of diligence on the “auditor’s” part and not an intentional slight. Should you determine to correct the “audit” on this point, it appears in two places; please do not display even further insensitivity to adopted children by referring to her as “adopted daughter.” She is Dr. Minyard’s daughter.

Findings

Although much of the “audit” has little or no impact on the Findings, those matters had to be addressed; here we address the actual findings:

Brad Embry, Inspector General
June 28, 2018
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Finding 1: The Medical Examiner does not provide counties within the district a comprehensive budget of all revenues and expenditures.

There is no requirement or obligation to provide a comprehensive budget, nor have any counties ever requested one. The counties have no claim to the revenues of the medical examiner's office, fees charged by the Medical Examiner for services to other parties, or, and especially, to the revenues of GCAP. There has been no failure on the part of the Medical Examiner to fulfill this non-existent obligation.

Finding 2: The Medical Examiner has been using county-funded resources without compensation to the counties.

The alleged uncompensated county-funded resources are neither identified nor quantified. This finding is an unsupported opinion of the "auditor." Without identification of the specific resources, it is difficult to frame a response.

Finding 3: The District Medical Examiner's Office has been collecting cremation authorization fees without proper legal authority and in conflict with the contract with Escambia County.

The finding is fundamentally incorrect. See the attached Resolutions.

Finding 4: The District Medical Examiner's Office has been submitting invoices for expense reimbursements without proper documentation.

This finding should be directed to the counties. You identify two items that the counties have never requested. The "audit" does not identify any failure to comply with the contractual provision requiring information.

Finding 5: Professional Fees paid to Medical Examiner are not being used for a Public purpose.

You have not identified any alternative public purpose for which the funds are being paid; it appears that you agree that the county is making these payments to procure professional services, including the medico-legal autopsies, medico-legal observations, and medico-legal investigations identified on the attached exhibit.

Finding 6: The DMEO has been operating outside recommended workload practice guidelines as published by the Practice Guidelines for Florida Medical Examiners.

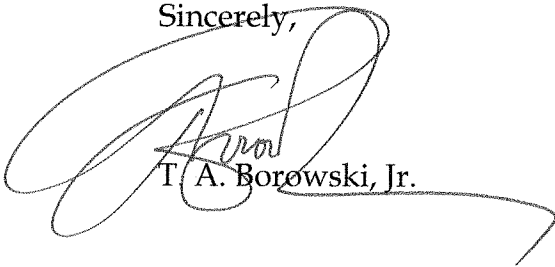
This finding appears to be based upon a misunderstood and misquoted Practice Guideline.

Brad Embry, Inspector General
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Conclusion

During the engagement meeting in April, Mr. Embry openly stated that there were a few public officials that had questions they wanted answered. Subsequent inflammatory (but inaccurate) statements made by Sheriff Ashley and others in many different public forums include: Dr. Minyard makes more than a million dollars per year; the DMEO was performing more than 800 y-incision autopsies per year a decade ago; Dr. Minyard does not want to hire an Associate, because she wants to keep the money for herself. In addition, Dr. Minyard's character and work ethic have been disparaged despite fulfilling her contractual obligations in a professional manner. The contents of this "audit" merely reflect an attempt to affirm the misinformation being widely circulated by Sheriff Ashley. Therefore, we end where we started. This *Response Draft* is not a proper audit under the Standards of Professional Practice, the Code of Ethics, or the Rules of Conduct for internal audits and auditors.

Sincerely,



T. A. Borowski, Jr.

TAB/mab

GULF COAST AUTOPSY PHYSICIANS, PA
Re-Creation of Cremation Fee Activity from Inception
Calculation of Correct Ending Balances by County
July 1, 2012 - May 15, 2018

	<u>Escambia</u>	<u>Santa Rosa</u>	<u>Okaloosa</u>	<u>Walton</u>	<u>All Counties</u>
2012/13					
Cremation revenue collections deposited into bank	87,320.00	29,000.00	42,960.00	9,080.00	168,360.00
Portion of cremation collections credited to Dr. Minyard	(43,660.00)	(14,500.00)	(21,480.00)	(4,540.00)	(84,180.00)
Cremation funds used to pay county expenses and shortfalls	(13,849.51)	(15,916.90)	-	(198.23)	(29,964.64)
Correct Ending Balance	<u>29,810.49</u>	<u>(1,416.90)</u>	<u>21,480.00</u>	<u>4,341.77</u>	<u>54,215.36</u>
2014					
Beginning Balance	29,810.49	(1,416.90)	21,480.00	4,341.77	54,215.36
Cremation revenue collections deposited into bank	59,480.00	18,200.00	30,360.00	6,920.00	114,960.00
Portion of cremation deposits credited to Dr. Minyard	(29,740.00)	(9,100.00)	(15,180.00)	(3,460.00)	(57,480.00)
Amount used by counties to cover expenses and fee shortfalls	(27,995.56)	-	-	-	(27,995.56)
Correct Ending Balance	<u>31,554.93</u>	<u>7,683.10</u>	<u>36,660.00</u>	<u>7,801.77</u>	<u>83,699.80</u>
2015					
Beginning Balance	31,554.93	7,683.10	36,660.00	7,801.77	83,699.80
Cremation revenue collections deposited into bank	62,510.00	19,040.00	32,880.00	7,400.00	121,830.00
Portion of cremation deposits credited to Dr. Minyard	(31,255.00)	(9,520.00)	(16,440.00)	(3,700.00)	(60,915.00)
Amount used by counties to cover expenses and fee shortfalls	(39,830.10)	-	-	(4,883.18)	(44,713.28)
Correct Ending Balance	<u>22,979.83</u>	<u>17,203.10</u>	<u>53,100.00</u>	<u>6,618.59</u>	<u>99,901.52</u>
2016					
Beginning Balance	22,979.83	17,203.10	53,100.00	6,618.59	99,901.52
Cremation revenue collections deposited into bank	63,480.00	18,080.00	29,240.00	8,320.00	119,120.00
Portion of cremation deposits credited to Dr. Minyard	(31,740.00)	(9,040.00)	(14,620.00)	(4,160.00)	(59,560.00)
Amount used by counties to cover expenses and fee shortfalls	(71,846.32)	-	-	(5,140.98)	(76,987.30)
Correct Ending Balance	<u>(17,126.49)</u>	<u>26,243.10</u>	<u>67,720.00</u>	<u>5,637.61</u>	<u>82,474.22</u>
2017					
Beginning Balance	(17,126.49)	26,243.10	67,720.00	5,637.61	82,474.22
Cremation revenue collections deposited into bank	76,000.00	21,680.00	32,960.00	9,400.00	140,040.00
Portion of cremation deposits credited to Dr. Minyard	(38,000.00)	(10,840.00)	(16,480.00)	(4,700.00)	(70,020.00)
Amount used by counties to cover expenses and fee shortfalls	(74,143.08)	(4,859.96)	-	-	(79,003.04)
Correct Ending Balance	<u>(53,269.57)</u>	<u>32,223.14</u>	<u>84,200.00</u>	<u>10,337.61</u>	<u>73,491.18</u>
2018					
Beginning Balance	(53,269.57)	32,223.14	84,200.00	10,337.61	73,491.18
Cremation revenue collections deposited into bank	38,240.00	8,800.00	18,920.00	4,360.00	70,320.00
Portion of cremation deposits credited to Dr. Minyard	(19,120.00)	(4,400.00)	(9,460.00)	(2,180.00)	(35,160.00)
Amount used by counties to cover expenses and fee shortfalls	-	-	-	-	-
Correct Ending Balance at 5/15/18	<u>(34,149.57)</u>	<u>36,623.14</u>	<u>93,660.00</u>	<u>12,517.61</u>	<u>108,651.18</u>

The separate cremation bank account was established several months after the first cremation fees were collected. GCAP internally calculated what was due to/from the cremation bank account. The identity of all county paid expenses and shortfalls was done after a review of QuickBooks expenses. A shortfall in Santa Rosa County was discovered in 2018 during this process. This shortfall was previously undiscovered.

GCAP is the acronym for Dr. Minyard's business name Gulf Coast Autopsy Physicians, PA

GULF COAST AUTOPSY PHYSICIANS, PA
Actual Cremation Bank Account Activity by County
July 1, 2012 - May 15, 2018

Management Response

	<u>Escambia</u>	<u>Santa Rosa</u>	<u>Okaloosa</u>	<u>Walton</u>	<u>Total Ending Bank Balance</u>
2012/13 Bank Account Opening Deposit 11/4/13					0.25
Deposits - The initial deposit was calculated internally*	38,778.14	12,856.95	19,017.88	4,051.72	74,704.69
Dr. Minyard's portion of cremation collections withdrawn	(2,071.19)	(697.08)	(1,036.09)	(215.64)	(4,020.00)
Amount used by counties to cover expenses and fee shortfalls	*	*	-	-	-
Ending Bank Balance Cremation Account Gulf Coast Community Bank 0001501469	<u>36,706.95</u>	<u>12,159.87</u>	<u>17,981.79</u>	<u>3,836.08</u>	<u>70,684.94</u>
2014 Beginning Bank Balance	36,706.95	12,159.87	17,981.79	3,836.08	70,684.94
Deposits of cremation revenues per bank activity	59,480.00	18,200.00	30,360.00	6,920.00	114,960.00
Dr. Minyard's portion of cremation collections withdrawn	(29,812.00)	(9,100.00)	(15,180.00)	(3,460.00)	(57,552.00)
Amount used by counties to cover expenses and fee shortfalls	(28,044.00)	-	-	-	(28,044.00)
Ending Bank Balance Cremation Account Gulf Coast Community Bank 0001501469	<u>38,330.95</u>	<u>21,259.87</u>	<u>33,161.79</u>	<u>7,296.08</u>	<u>100,048.94</u>
2015 Beginning Bank Balance	38,330.95	21,259.87	33,161.79	7,296.08	100,048.94
Deposits of cremation revenues per bank activity	62,510.00	19,040.00	32,880.00	7,400.00	121,830.00
Dr. Minyard's portion of cremation collections withdrawn	(31,255.00)	(9,520.00)	(16,440.00)	(3,700.00)	(60,915.00)
Amount used by counties to cover expenses and fee shortfalls	(39,902.00)	-	-	(4,884.00)	(44,786.00)
Ending Bank Balance Cremation Account Gulf Coast Community Bank 0001501469	<u>29,683.95</u>	<u>30,779.87</u>	<u>49,601.79</u>	<u>6,112.08</u>	<u>116,177.94</u>
2016 Beginning Bank Balance	29,683.95	30,779.87	49,601.79	6,112.08	116,177.94
Deposits of cremation revenues per bank activity	63,480.00	18,080.00	29,240.00	8,320.00	119,120.00
Dr. Minyard's portion of cremation collections withdrawn	(31,740.00)	(9,040.00)	(14,620.00)	(4,160.00)	(59,560.00)
Amount used by counties to cover expenses and fee shortfalls	(71,846.32)	-	-	(5,140.98)	(76,987.30)
Ending Bank Balance Cremation Account Gulf Coast Community Bank 0001501469	<u>(10,422.37)</u>	<u>39,819.87</u>	<u>64,221.79</u>	<u>5,131.10</u>	<u>98,750.64</u>
2017 Beginning Balance	(10,422.37)	39,819.87	64,221.79	5,131.10	98,750.64
Deposits of cremation revenues per bank activity	76,000.00	21,680.00	32,960.00	9,400.00	140,040.00
Portion of collections credited to Andi	(38,000.00)	(10,840.00)	(16,480.00)	(4,700.00)	(70,020.00)
Amount used by counties to cover expenses and fee shortfalls	(74,143.00)	(4,860.00)	-	-	(79,003.00)
Ending Bank Balance Cremation Account The First Bank 0001501469**	<u>(46,565.37)</u>	<u>45,799.87</u>	<u>80,701.79</u>	<u>9,831.10</u>	<u>89,767.64</u>
2018 Beginning Bank Balance	(46,565.37)	45,799.87	80,701.79	9,831.10	89,767.64
Deposits of cremation revenues per bank activity	38,240.00	9,720.00	18,920.00	4,360.00	71,240.00
NSF Bank Fee reimbursed		7.00			7.00
Less NSF check deposited twice/NSF Fee		(927.00)			(927.00)
Dr. Minyard's portion of cremation collections withdrawn	(19,120.00)	(4,863.50)	(9,460.00)	(2,180.00)	(35,623.50)
Amount used by counties to cover expenses and fee shortfalls					
Ending Bank Balance Cremation Account The First Bank 0001501469	<u>(27,445.37)</u>	<u>49,736.37</u>	<u>90,161.79</u>	<u>12,011.10</u>	<u>124,464.14</u>

* Because the cremation bank account was created several months after cremation collections began, 2013 adjustments for county shortfalls and expenses were netted in the internal calculations by GCAP when calculating the amount of the first deposit to the new account. These 2013 amounts did not directly reflect in the bank activity.

** In 2017 Gulf Coast Community Bank was bought out. The name changed, but the account remained the same.

GULF COAST AUTOPSY PHYSICIANS, PA

Management Response

Reconciling the Actual Cremation Bank Balance Annually to the Correct Ending Balance

70,684.94	Bank Bal at 12/31/13		(13,495.31) overage from GACP initial calculation
(16,469.33)	Amount owed to Dr. Minyard		(291.34) expense in QuickBooks not on picked up in GCAP Calculations spreadsheet
(0.25)	Opening deposit not credited to any county		(2,682.68) Santa Rosa County fees shortfall for 2013 not detected until 2018
54,215.36	Correct Balance at 12/31/13		(16,469.33) Amount due to Dr. Minyard
100,048.94	Bank balance at 12/31/14		
(16,469.33)	Prior Year Reconciling difference		
83,579.61			
119.44	deducted twice - Dr. Minyard owes back		
0.75	rounding		
83,699.80	Correct balance at 12/31/14	Net Reconciling Item	(16,349.14) Amount owed to Dr. Minyard at 12/31/14
116,177.94	Bank balance at 12/31/15		
(16,349.14)	Prior Year Reconciling items		
99,828.80			
71.90	Deducted twice- Dr. Minyard owes back		
0.82	rounding		
99,901.52	Correct Balance at 12/31/15	Net Reconciling Items	(16,276.42) Amount owed to Dr. Minyard at 12/31/15
98,750.64	Bank Balance at 12/31/16		
(16,276.42)	Prior Year Reconciling items		
82,474.22	Correct Balance at 12/31/16		
89,767.64	Bank balance at 12/31/17		
(16,276.42)	Prior Year reconciling items		
73,491.22			
(0.04)	rounding		
73,491.18	Correct Balance at 12/31/17	Net Reconciling Items	(16,276.46) Amount owed to Dr. Minyard at 12/31/17
124,464.14	Bank Balance at 5/15/18		
(16,276.46)	Prior year reconciling items owed to Dr. Minyard		
460.00	50% of Dr. Minyard's portion deducted twice - Dr. Minyard owes to SR County		
3.50	50% of bank fee should not be included in Dr. Minyard's portion - Dr. Minyard owes to SR County		
108,651.18	Correct Balance at 5/15/18		
124,464.14	Bank Balance @5/15/18	Reconciling items at 5/15/18	(16,276.46)
(15,812.96)	Amount Owed to Dr. Minyard		460.00
108,651.18	Correct Balance @ 5/15/18		3.50
			(15,812.96) Amount owed to Dr. Minyard at 5/15/18

Reconciliation of Cremation Activity Deposits to Billings in the Cremation Bank Account

July 1, 2012 through May 15, 2018

	Escambia	Santa Rosa	Okaloosa	Walton	Total - All Counties
2013 Cremation Account Bank Deposits					74,704.94
Amount Billed for Cremation Revenues 2012-13	88,880.00	29,680.00	43,680.00	9,240.00	171,480.00
Current Year Accounts Receivable	(1,360.00)	(560.00)	(680.00)	(160.00)	(2,760.00)
Subsequent Year Adjustment	(200.00)	(120.00)	(40.00)		(360.00)
Total Cash Collected from Cremation Revenue	87,320.00	29,000.00	42,960.00	9,080.00	168,360.00
Amount of collections that should have been credited to Dr. Minyard	(41,300.00)	(13,900.00)	(20,660.00)	(4,300.00)	(80,160.00)
Error in calculating Dr. Minyard's portion of cash collected through 11/30/13	(7,241.86)	(2,243.05)	(3,282.12)	(728.28)	(13,495.31)
Opening Deposit not credited to any county					0.25
Total Cash Deposited into Cremation Account	<u>38,778.14</u>	<u>12,856.95</u>	<u>19,017.88</u>	<u>4,051.72</u>	<u>74,704.94</u>
2014 Cremation Account Bank Deposits					114,966.70
Amount Billed for Cremation Revenues	59,960.00	18,240.00	30,600.00	7,600.00	116,400.00
Credit Memos	(80.00)				(80.00)
2013 Accounts Receivable	1,360.00	560.00	680.00	160.00	2,760.00
2014 Accounts Receivable	(1,640.00)	(360.00)	(880.00)	(680.00)	(3,560.00)
Subsequent Year Adjustment	(40.00)				(40.00)
Undeposited funds	(80.00)	(240.00)	(40.00)	(160.00)	(520.00)
Add amount deposited into Cremation account in error					6.70
Total Cash Deposited into Cremation Account	<u>59,480.00</u>	<u>18,200.00</u>	<u>30,360.00</u>	<u>6,920.00</u>	<u>114,966.70</u>
2015 Cremation Account Bank Deposits					121,830.00
Amount Billed for Cremation Revenues	65,320.00	19,720.00	32,760.00	7,160.00	124,960.00
Less Credit memos	(330.00)				(330.00)
2014 Accounts Receivable	1,640.00	360.00	880.00	680.00	3,560.00
2015 Accounts Receivable	(3,280.00)	(1,280.00)	(320.00)	(160.00)	(5,040.00)
Prior year Undeposited Funds	80.00	240.00	40.00	160.00	520.00
Current Year Undeposited Funds	(920.00)	-	(480.00)	(440.00)	(1,840.00)
Total Cash Deposited into Cremation Account	<u>62,510.00</u>	<u>19,040.00</u>	<u>32,880.00</u>	<u>7,400.00</u>	<u>121,830.00</u>
2016 Cremation Account Bank Deposits					119,120.00
Amount Billed for Cremation Revenues	71,320.00	18,960.00	32,520.00	8,880.00	131,680.00
2015 Accounts Receivable at	3,280.00	1,280.00	320.00	160.00	5,040.00
2016 Accounts Receivable	(9,080.00)	(1,920.00)	(2,080.00)	(920.00)	(14,000.00)
Prior Year Undeposited Funds	920.00	-	480.00	440.00	1,840.00
Current Year Undeposited Funds	(2,960.00)	(240.00)	(2,000.00)	(240.00)	(5,440.00)
Total Cash Deposited into Cremation Account	<u>63,480.00</u>	<u>18,080.00</u>	<u>29,240.00</u>	<u>8,320.00</u>	<u>119,120.00</u>
2017 Cremation Account Bank Deposits					140,043.00
Amount Billed for Cremation Revenues	74,480.00	20,960.00	34,600.00	9,880.00	139,920.00
Less Credit memos			(40.00)		(40.00)
Add bank adjustment					3.00
Add 2016 Accounts Receivable	9,080.00	1,920.00	2,080.00	920.00	14,000.00
Less 2017 Accounts Receivable	(5,920.00)	(560.00)	40.00	(160.00)	(6,600.00)
Prior year Undeposited Funds	2,960.00	240.00	2,000.00	240.00	5,440.00
Current Year Undeposited Funds	(4,600.00)	(880.00)	(5,720.00)	(1,480.00)	(12,680.00)
Total Cash Deposited into Cremation Account	<u>76,000.00</u>	<u>21,680.00</u>	<u>32,960.00</u>	<u>9,400.00</u>	<u>140,043.00</u>
2018 Cremation Account Bank Deposits through 5/15/18					71,247.00
Amount Billed for Cremation Revenues through 5/15/18	36,760.00	9,047.00	16,560.00	4,440.00	66,807.00
2017 Accounts Receivable	5,920.00	560.00	(40.00)	160.00	6,600.00
Less 2018 Accounts Receivable through 5/15/18	(6,040.00)	(1,680.00)	(1,040.00)	(1,120.00)	(9,880.00)
Prior Year Undeposited Funds	4,600.00	880.00	5,720.00	1,480.00	12,680.00
Undeposited Funds through 5/15/18	(3,000.00)	-	(2,280.00)	(600.00)	(5,880.00)
Redeposit of NSF check		920.00			920.00
Total Cash Deposited into Cremation Account	<u>38,240.00</u>	<u>9,727.00</u>	<u>18,920.00</u>	<u>4,360.00</u>	<u>71,247.00</u>

GULF COAST AUTOPSY PHYSICIANS, PA
Detailed Reconciliation of the Initial Period July 1, 2012 to December 31, 2013

Management Response

	Escambia		Santa Rosa		Okaloosa		Walton		Total	
Cremation fees through 11/30/13 according to internal GCAP calculations	82,600.00	51.52%	27,800.00	17.34%	41,320.00	25.77%	8,600.00	5.36%	160,320.00	100.00%
QuickBooks detail of sole December cremation fee deposit on 12/27/13	5,400.00		1,880.00		2,120.00		440.00		9,840.00	
\$1,800 double counted in prior bookkeeper's calculations	(680.00)		(680.00)		(440.00)				(1,800.00)	
Total Corrected Cremation fee collections in initial period (2012-2013)	87,320.00		29,000.00		43,000.00		9,040.00		168,360.00	
What should have been Dr. Minyard's portion of cremation fees collected through 11/30/13	41,300.00		13,900.00		20,660.00		4,300.00		80,160.00	
What should have been Dr. Minyard's portion of the cremation fees collected from the 12/27/13 deposit	2,700.00		940.00		1,060.00		220.00		4,920.00	
Less the amount double counted in GCAP internal calculations	(340.00)		(340.00)		(220.00)				(900.00)	
Total of cremation fees that should have been credited to Dr. Minyard	43,660.00		14,500.00		21,500.00		4,520.00		84,180.00	
GCAP preliminary calculation of Dr. Minyard's portion of the cremation fees collected*									66,664.69	
GCAP preliminary calculation of Dr. Minyard's portion of the cremation fees deposited on 12/27/13									4,020.00	
GCAP initial calculation of Dr. Minyard's portion for initial period (2012-2013)	-		-		-		-		70,684.69	
County % of total collections used to allocate Dr. Minyard's portion of the cremation fees by county	51.52%		17.34%		25.77%		5.36%			
GCAP preliminary calculation and allocation of Dr. Minyard's portion of the cremation fees collected by county	34,346.95		11,559.87		17,181.79		3,576.08		66,664.69	
GCAP preliminary calculation of Dr. Minyard's portion of the 12/27/13 cremation fees allocated by county	2,071.19		697.08		1,036.09		215.64		4,020.00	
Preliminary calculated total of Dr. Minyard's portion of the cremation fees through 12/31/13	36,418.14		12,256.95		18,217.88		3,791.72		70,684.69	
Additional amount owed to Dr. Minyard	7,241.86		2,243.05		3,282.12		728.28		13,495.31	

* The portion of the cremation fees used by the counties to cover expenses was factored into the initial calculations.

The initial GCAP calculations did not separate activity by county and are previously unreviewed.

Santa Rosa County had an additional shortfall in 2013 not included in the initial calculations that was not discovered until 2018.

Type by
Date, County

From: 10/01/16 To: 03/31/18

Printed: 06/26/18

Escambia	MLA	330
Escambia	MLI	277
Escambia	MLO	53
Escambia	MLX	115
Okaloosa	MLA	202
Okaloosa	MLI	145
Okaloosa	MLO	37
Okaloosa	MLX	80
Walton	MLA	70
Walton	MLI	41
Walton	MLO	11
Walton	MLX	26
Santa Rosa	MLA	131
Santa Rosa	MLI	53
Santa Rosa	MLO	17
Santa Rosa	MLX	27

RESOLUTION NO. 2012 -22

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF SANTA ROSA COUNTY, FLORIDA AUTHORIZING AND ESTABLISHING A FEE FOR CREMATION AUTHORIZATION SERVICES RENDERED BY THE DISTRICT ONE MEDICAL EXAMINER; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to §406.11(1), Florida Statutes, the Medical Examiner is required to 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 when a body is to be cremated, dissected or buried at sea.

WHEREAS, pursuant to Chapter 406.08, Florida Statutes, the Board of County Commissioners is required to compensate the Medical Examiner and staff such reasonable salary and fees as may be established by the Board; and

WHEREAS, the Board of County Commissioners previously approved a contract with the District One Medical Examiner for medical examiner services for Santa Rosa County which authorized an annual budget for such services; and

WHEREAS, establishing a cremation authorization fee will serve to offset expenses of the Medical Examiner and reduce the County's annual budget allocation necessary to maintain such services; and

WHEREAS, the Board of County Commissioners finds that it is in the best interest of the citizens of Santa Rosa County to establish a fee for cremation authorization services rendered by the District One Medical Examiner's Office.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SANTA ROSA COUNTY, FLORIDA, AS FOLLOWS:

Section 1. That the above recitals are true and correct and incorporated herein by reference.

Section 2. That the Board of County Commissioners hereby establishes a cremation authorization fee in the amount of forty dollars (\$40.00) for cremation authorization services rendered by the District One Medical Examiner's Office.

Section 3. That a cremation authorization fee shall not be established, charged or collected for any human body or remains which are unclaimed or cremated at public expense pursuant to Chapter 406, Florida Statutes.

Section 4. That this Resolution shall take effect immediately upon its adoption by the Board of County Commissioners of Santa Rosa County, Florida.

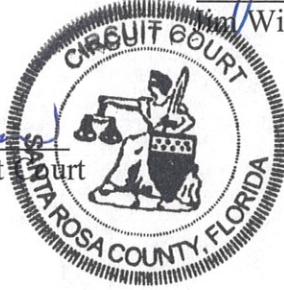
PASSED AND ADOPTED by the Santa Rosa County Board of Commissioners, on a vote of 3 yeas, 0 nays, and 2 absent, at the regular meeting assembled this 26th day of April, 2011.

**BOARD OF COUNTY COMMISSIONERS
SANTA ROSA COUNTY, FLORIDA**

BY: *Jim Williamson*
Williamson, Chairman

ATTEST:

Mary Johnson
Mary Johnson, Clerk of the Circuit Court



(SEAL)

RESOLUTION NUMBER R2012- 22

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ESCAMBIA COUNTY, FLORIDA AUTHORIZING AND ESTABLISHING A FEE FOR CREMATION AUTHORIZATION SERVICES RENDERED BY THE DISTRICT ONE MEDICAL EXAMINER; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to §406.11(1), Florida Statutes, the Medical Examiner is required to 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 when a body is to be cremated, dissected or buried at sea.

WHEREAS, pursuant to §406.08, Florida Statutes, the Board of County Commissioners is required to compensate the Medical Examiner and staff such reasonable salary and fees as may be established by the Board; and

WHEREAS, the Board of County Commissioners previously approved a contract with the District One Medical Examiner for medical examiner services for Escambia County which authorized an annual budget for such services; and

WHEREAS, establishing a cremation authorization fee will serve to offset expenses of the Medical Examiner and reduce the County's annual budget allocation necessary to maintain such services; and

WHEREAS, the Board of County Commissioners finds that it is in the best interest of the citizens of Escambia County to establish a fee for cremation authorization services rendered by the District One Medical Examiner's Office.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ESCAMBIA COUNTY, FLORIDA, AS FOLLOWS:

Section 1. That the above recitals are true and correct and incorporated herein by reference.

Section 2. That the Board of County Commissioners hereby establishes a cremation authorization fee in the amount of forty dollars (\$40.00) for cremation authorization services rendered by the District One Medical Examiner's Office.

Section 3. That a cremation authorization fee shall not be established, charged or collected for any human body or remains which are unclaimed or cremated at public expense pursuant to Chapter 406, Florida Statutes.

Verified By: *H. MacArthur*
Date: 5/4/12

Section 4. That this Resolution shall take effect immediately upon its adoption by the Board of County Commissioners of Escambia County, Florida.

ADOPTED this 3rd day of May, 2012.

BOARD OF COUNTY COMMISSIONERS
ESCAMBIA COUNTY, FLORIDA


By: Wilson B. Robertson
Wilson B. Robertson, Chairman

ATTEST: ERNIE LEE MAGAHA
Clerk of the Circuit Court

BCC Approved: May 3, 2012

Date Executed

5/3/2012

Arlis Harris
Deputy Clerk


This document approved as to form and legal sufficiency.

By: [Signature]

Title: County Attorney

Date: 4/19/12

Resolution No. 12-60

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OKALOOSA COUNTY, FLORIDA, AUTHORIZING AND ESTABLISHING A FEE FOR CREMATION AUTHORIZATION SERVICES RENDERED BY THE DISTRICT ONE MEDICAL EXAMINER; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to 406.11(1), Florida Statutes, the Medical Examiner is required to 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 when a body is to be cremated, dissected or buried at sea; and

WHEREAS, pursuant to Chapter 406.08 Florida Statutes, the Board of County Commissioners is required to compensate the Medical Examiner and staff such reasonable salary and fees as may be established by the Board; and

WHEREAS, the Board of County Commissioners previously approved a contract with the District One Medical Examiner for medical examiner services for Okaloosa County which authorized an annual budget for such services; and

WHEREAS, establishing a cremation authorization fee will serve to offset expenses of the Medical Examiner and reduce the County's annual budget allocation necessary to maintain such services; and

WHEREAS, the Board of County Commissioners finds that it is in the best interest of the citizens of Okaloosa County to establish a fee for cremation authorization services rendered by the District One Medical Examiner's Office.

NOW, THEREFORE BE IT RESOLVED, that the Board of County Commissioners of Okaloosa County as follows:

Section 1. That the above recitals are true and correct and incorporated herein by reference.

Section 2. That the Board of County Commissioners hereby establishes a cremation authorization fee in the amount of forty dollars (\$40.00) for cremation authorization services rendered by the District One Medical Examiner's Office.

Section 3. That a cremation authorization fee shall not be established, charged or collected for any human body or remains which are unclaimed and cremated a public expense pursuant to Chapter 406, Florida Statutes.

Section 4. That this Resolution shall take effect immediately upon its adoption by the Board of County Commissioners of Okaloosa County, Florida.

DULY PASSED AND ADOPTED this 17th day of April, 2012.

**BOARD OF COMMISSIONERS
OKALOOSA COUNTY, FLORIDA**


**DON R. AMUNDS
CHAIRMAN**



ATTEST:


**DON W. HOWARD
CLERK OF CIRCUIT COURT**



RESOLUTION NUMBER 2012-17

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF WALTON COUNTY, FLORIDA AUTHORIZING AND ESTABLISHING A FEE FOR CREMATION AUTHORIZATION SERVICES RENDERED BY THE DISTRICT ONE MEDICAL EXAMINER; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to §406.11(1), Florida Statutes, the Medical Examiner is required to 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 when a body is to be cremated, dissected or buried at sea.

WHEREAS, pursuant to Chapter 406.08, Florida Statutes, the Board of County Commissioners is required to compensate the Medical Examiner and staff such reasonable salary and fees as may be established by the Board; and

WHEREAS, the Board of County Commissioners previously approved a contract with the District One Medical Examiner for medical examiner services for Walton County which authorized an annual budget for such services; and

WHEREAS, establishing a cremation authorization fee will serve to offset expenses of the Medical Examiner and reduce the County's annual budget allocation necessary to maintain such services; and

WHEREAS, the Board of County Commissioners finds that it is in the best interest of the citizens of Walton County to establish a fee for cremation authorization services rendered by the District One Medical Examiner's Office.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF WALTON COUNTY, FLORIDA, AS FOLLOWS:

Section 1. That the above recitals are true and correct and incorporated herein by reference.

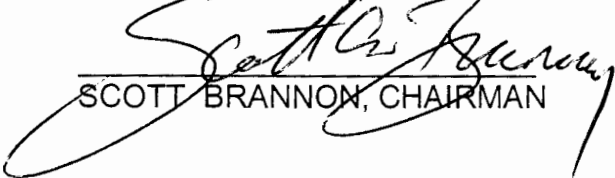
Section 2. That the Board of County Commissioners hereby establishes a cremation authorization fee in the amount of forty dollars (\$40.00) for cremation authorization services rendered by the District One Medical Examiner's Office.

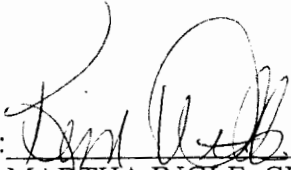
Section 3. That a cremation authorization fee shall not be established, charged or collected for any human body or remains which are unclaimed and cremated at public expense pursuant to Chapter 406, Florida Statutes.

Section 4. That this Resolution shall take effect immediately upon its adoption by the Board of County Commissioners of Walton County, Florida.

ADOPTED this 24th day of April, 2012.

BOARD OF COUNTY COMMISSIONERS
WALTON COUNTY, FLORIDA


SCOTT BRANNON, CHAIRMAN

ATTEST: 
MARTHA INGLE, CLERK



DEPARTMENT OF INSPECTOR GENERAL
OKALOOSA COUNTY, FLORIDA
JD PEACOCK II, CLERK OF CIRCUIT COURT AND COMPTROLLER



July 03, 2018

T. A. Borowski, Jr.
Borowski & Traylor, P.A.
25 W. Cedar Street, Suite 525
P. O. Box 12651
Pensacola, Florida 32591

We reviewed your response to the draft report which was forwarded to our office on June 28, 2018. We made necessary corrections to the report as well as clarified some of the issues addressed in your response as outlined below.

1. The numbers in our report were derived from the Annual Workload Reports made to the Medical Examiner's Commission by each of the Medical Examiner Districts. These reports include total district deaths, total district violent deaths, total cases accepted, and total cases declined.

Our office conducted both an operational and financial audit which was clarified in the report. An examination of non-financial factors is both appropriate and expected in this type of engagement and is in compliance with the standards of the Institute of Internal Auditors. We updated this section to reflect the number of referred cases as well as how it compares to the rest of the state.

2. Our office requested information regarding the employment of an Associate Medical Examiner in a public records request. In the District Medical Examiner's response, a list was included of all associate medical examiners and locum tenens. The list indicated an associate medical examiner was last employed in November 2017. Our office found no public advertisement for an Associate Medical Examiner. The fact that an associate medical examiner was employed, outside the scope of our audit, has no bearing on our report or findings.
3. This was an unintentional omission. It has been corrected in the final report.
4. The four counties in the District have a September 30 fiscal year end. Gulf Coast Autopsy Physicians has a December 31 fiscal year end. The scope period chosen by our office was intended to capture a relevant period for both the counties and Gulf Coast Autopsy Physicians.

Re. I.G. Rebuttal

July 03, 2018

While not all revenue is derived from her contracts with the counties, all of the revenue earned, excluding professional witness fees, by Gulf Coast Autopsy Physicians is a result of Dr. Minyard's position as a public official.

5. Our office acknowledges the error regarding the collection of cremation fees and the final report has been updated to reflect this. Each of the resolutions states that income from the cremation authorization fee will be used to reduce the amount that the counties pay for the operation of the Medical Examiner's office, your response states that only half of this income is set aside for the benefit of the counties, the other half appears to be direct compensation to Dr. Minyard, in addition to professional fees.
6. The records availability remark related to billing for body removal and pathology services. We examined all 18 months of billings for Okaloosa County and selected four months of review for Escambia, Walton, and Santa Rosa counties as indicated in the Expenditures section of the report. We updated this section of the report to clarify any misconceptions.
7. Corrected to reflect that Dr. Minyard was employing her "daughters."
8. Our audit was conducted at the request of the Okaloosa County Clerk and for the benefit of the Boards of County Commissioners in the four counties of Medical Examiner District One. Furthermore, the internal auditors for Walton and Santa Rosa Counties assisted in records research and data collection. Staff from Escambia County Clerk's Office also assisted. The purpose of the audit was not to make accusations of wrongdoing, but to provide the counties with a full picture of the of the District Medical Examiner financial situation and make recommendations for future contracts.

Our office's purpose, in this and all audit engagements, is to help the county ensure efficiency and accountability in all of its functions. Our office is separate from the other Constitutional offices of the county, and we have no statutory, contractual, or professional relationship with the other constitutional offices of the county, to include the Sheriff.

Performance Analysis

This section has been updated. Title was changed to "Annual Workload Report Comparison."
Workload

This section has been updated.

Reimbursed Expenses

The Medical Examiner told the Okaloosa County Board of Commissioners that they are unable to store bodies at the Fort Walton Beach office.

Re. I.G. Rebuttal

July 03, 2018

Contract Services

Our office disagrees and stands by the conclusions in our original report

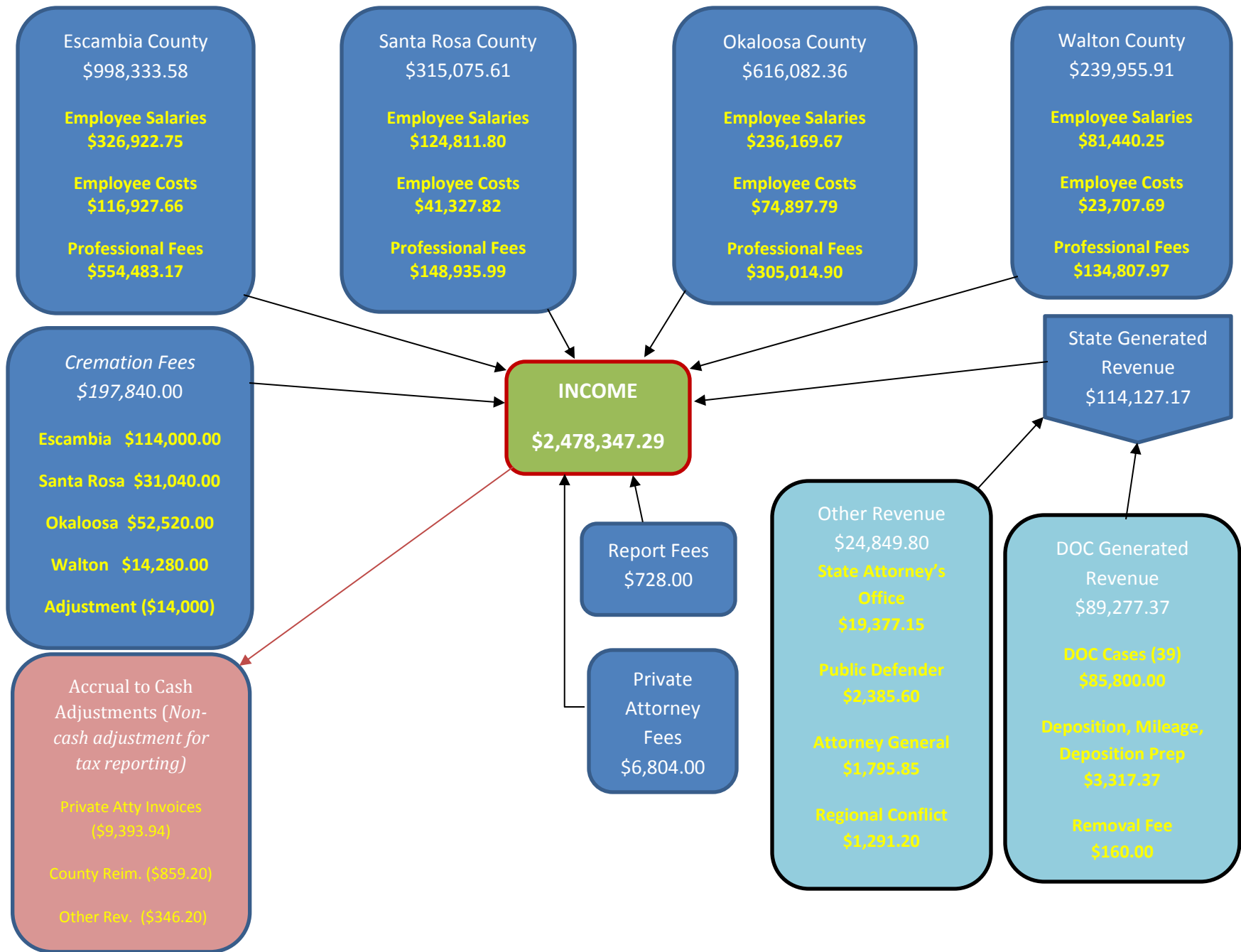
Professional Fees

Currently, the official position of the counties is that professional fees are public funds and are subject to audit. Our office conducted our audit in accordance with the counties' current official position.

Findings

1. We do not contend that the Medical Examiner was obligated to provide this information in the past. The purpose of the audit was to provide the tax payers and counties with a full picture of the operations of the District Medical Examiner and make recommendations for future contracts.
2. The purpose of the audit was to provide the tax payers and counties with a full picture of the operations of the District Medical Examiner and make recommendations for future contracts.
3. Our office corrected the error regarding the collection of cremation fees and the final report has been updated. In addition, your response and supporting documentation state that "half" of the cremation fees are set aside to offset the operation of the Medical Examiner's Office. The other half appears to be personal compensation of the Medical Examiner.
4. This finding, as all the findings, is specifically directed to the counties. The purpose of the audit was not to make accusations of wrongdoing, but to provide the counties with a full picture of the operations of the District Medical Examiner and make recommendations for future contracts.
5. Our office disagrees and stands by the conclusions in our original report.
6. Our office has corrected and updated this finding in the final report.

DISTRICT ONE MEDICAL EXAMINER REVENUE OCTOBER 1, 2016 TO MARCH 31, 2018



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.

PRACTICE GUIDELINES
FOR
FLORIDA MEDICAL EXAMINERS

SPONSORED BY THE
Florida Association of Medical Examiners

ADOPTED
July 28, 2010
Orlando, Florida

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Introduction

Florida medical examiners have a four-tier system of statutes, rules, guidelines, and office policies that governs their practices.

Part I, Chapter 406, Florida Statutes, is the Medical Examiners Act. In it, the legislature creates the medical examiner system, charges the medical examiners with the duty to determine the cause of death under specified circumstances, empowers the medical examiners with the authority to perform autopsies at their own discretion, and broadly defines relationships with law enforcement agencies and the state attorneys.

Chapter 11G, Florida Administrative Code, is a set of rules written by the Florida Medical Examiners Commission and adopted by the Florida Department of Law Enforcement after public hearings. The code expands on the statutes. Like statute, code is written in absolutes (shall and shall not). It differs from statute in that it is more flexible and attuned to the current state of medical examiner practice. The rules in the Code must be read in conjunction with the text of Ch. 406, F.S.

The Practice Guidelines of the Florida Association of Medical Examiners further the aims of the Medical Examiners Act and the Florida Administrative Code. Compared to statute and code, the guidelines are usually crafted in language that is more discretionary. The guidelines are written to complement statute and code, and must be read in conjunction with the text of Ch 406, F.S., and Div. 11G, F.A.C.

In the Guidelines, the word “shall” is to be taken to mean that there is no discretion to deviate from the guideline unless it is stated explicitly in the text of the guideline. The word “should” is to be taken to mean that the guideline is to be observed unless there is a compelling reason not to do so, and that the guideline should be observed in the majority of instances.

The first Guidelines were adopted by FAME in 1999 in response to legislative interest in regulating specimen retention. The 2003 revision established professional guidelines to facilitate organ donation and transplantation. The 2006 version addressed a few topics pertinent to complaints investigated by the Commission for which the statutes, code, and guidelines were silent, and added some of the recently written standards of a nationally based organization of medical examiners. The 2007 revision made the guideline for completion of medical examiner reports more reflective of unavoidable delays caused by untimely reports from outside agencies. The 2009 revision added autopsy workload standards and furthered the F.A.C rule concerning required autopsies. The 2010 revision resulted from an initiative to better align the language in statutes, rules, and guidelines. The committee responsible for the 2010 revision also developed a draft revision of Div. 11G, F.A.C, for consideration by the Medical Examiners Commission.

The Medical Examiners Commission has caused each previous version of the Guidelines to be incorporated by reference in the Florida Administrative Code for the purpose of determining standards of professional practice in areas for which the statute and code are silent.

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Jurisdiction and Anatomical Gifts

ARTICLE 1. JURISDICTION.

(1) *Determination of jurisdiction* is the professional assessment by the medical examiner of whether and when the medical examiner is required to determine the cause of death or take charge of a dead body pursuant to §406.11, F.S.

(a) When the death meets one or more of the criteria in §406.11 (1)(a) or §406.11 (1)(b), the body is often brought to the medical examiner for an inspection or autopsy, and the medical examiner issues a death certificate. The usual term of art for this type of death is *medical examiner case*.

(b) If the death does *not* meet any of the criteria of §406.11 the medical examiner usually will not bring the body to the medical examiner facility for examination and will not issue a death certificate. Although the medical examiner does not usually issue a formal cause of death opinion for these deaths, he or she develops an implied opinion of the cause of death through the process of inquiry. For this type of death there is no term of art that is used consistently by Florida medical examiners. Some districts call them *jurisdiction declined* cases. Others term them *refused cases* or *no-case investigations*.

(c) When a death is referred to the medical examiner under §406.11 (1)(c), that is, because the body is to undergo destructive disposition by cremation, anatomical dissection, or burial at sea, the investigative process is commonly but incorrectly termed *cremation approval*. The medical examiner does not approve or disapprove of any method of disposition; what the medical examiner does is to take charge, if not custody, of the dead body until he or she has determined the cause of death, and then relinquishes charge of the body, as in any other death investigation. Often, the investigation is by inquiry without examination (usually by inspection of the death certificate signed by the attending physician). In some cases, as for example, when additional jurisdiction is found under 406.11(1)(a), the medical examiner will take charge *and* custody of the body and may exercise his or her discretion to perform an autopsy.

(d) In certain cases, when a death meets one or more of the criteria in §406.11 (1)(a) or (b) and has not been referred under §406.11 (1)(c), the medical examiner may issue a cause of death opinion based on inquiry without viewing the body. Among the terms used by various districts for such cases are *telephone*, *no view*, *no body*, and *record review cases*. The medical examiner can handle the provision of the death certificate in one of two ways:

1. Issue a medical examiner death certificate based on inquiry. This option is selected by those medical examiners who adopt an office policy that an attending physician should never certify an unnatural death.
2. Let the physician certificate stand, if there is one.

(e) The district medical examiner should have an office policy that specifies which classes of personnel can accept or decline jurisdiction (including cremation cases). If an employee other than an appointed medical examiner is permitted to decline jurisdiction, a medical examiner should review the decision in a timely enough fashion that the decision can be reversed and the body brought in for examination.

(2) *Onset of Jurisdiction.* For a death occurring in one of the circumstances listed in §406.11, medical examiner jurisdiction and charge of the body begins at the moment that death is known to have occurred, regardless of whether the death was determined by cardiorespiratory arrest or by cessation of brain activity under the provisions of §382.009 FS.

Adopted and amended: 2003, 2006, 2007, 2010.

ARTICLE 2. ANATOMICAL GIFTS.

(1) *Types of Anatomical Gifts.* There are two types of anatomical gifts, and two types of agencies overseeing explantation of organs and tissues from dead bodies:

(a) Organ procurement organizations oversee the explantation of organs from brain-dead donors with beating hearts. They refer to these donations as vascular organ donations. Examples of vascular organs explanted include the heart, lungs, liver, kidneys, pancreas, and gastrointestinal tract. Vascular organs are cross-matched for particular recipients and are implanted within hours of explantation. Often, the recipient is severely ill, and the transplant is lifesaving. Some organ procurement organizations also recover vascular organs for transplant within a few minutes of cardiac death. They term these donors “non-heart beating donors.” With respect to medical examiner involvement, the only difference between a beating-heart and a non-beating-heart donor is that in the latter case the medical examiner is notified by the organ procurement organization of an impending death rather than of a death that has occurred.

(b) Tissue banks oversee the explantation of organs or tissue from dead bodies with no circulation of blood. They refer to these donations as *tissue* donations. This is possible with corneas, heart valves, skin, dura mater, fascia, and bones. Donated tissues are not cross-matched to a specific donor. Instead, they are added to the shelf inventory of the tissue bank for future use.

Adopted: 2003.

ARTICLE 3. VASCULAR ORGAN DONATION.

(1) When asked by an organ procurement organization for permission to explant vascular organs, the medical examiner must balance the competing interests of:

- (a) The patients whose lives hang in the balance.
- (b) The provision of a solid factual foundation for expert opinions that can withstand cross-examination in a court proceeding.
- (c) The need to fulfill the statutory mandate to provide a cause of death opinion.

(2) The medical examiner, as a physician and as a frequent expert witness in criminal prosecutions, is the person best able to balance the competing interests of medicine and law, and should not devolve the responsibility for deciding whether a body under medical examiner jurisdiction may be an organ donor, to treating physicians, organ procurement organizations, law enforcement agencies, or prosecuting attorneys.

(3) When permission is requested to proceed with a vascular organ donation, the paramount concern of the medical examiner is to save the life of the intended recipient(s).

- (4) When explantation is contemplated, the organ procurement organization should specify exactly which organs it seeks to explant and the medical examiner should permit or deny donation of specific organs.
- (5) In order to meet the needs of building a factual foundation, the medical examiner may ask the organ procurement organization to conduct extra tests beyond those normally contemplated for donor screening, if that is necessary to reasonably opine that an explanted organ was not the seat of lethal disease. Such tests could include coronary angiograms, computed axial tomograms of any body region, or other clinical tests of organ function or morphology.
- (6) For vascular organ explantations, the balancing of the interests listed above is generally not met by denying permission to explant. However, the medical examiner can make the permission to explant contingent on any or all of the following requirements:
- (a) That the organ procurement organization perform extra tests beyond those normally contemplated for donor screening purposes.
 - (b) That the organ procurement organization provide all known information concerning the circumstances and medical course of the decedent in order that the medical examiner may determine if jurisdiction exists.
 - (c) That the medical examiner or the designee of the medical examiner perform an external examination of the body prior to explantation.
 - (d) That the organ procurement organization take overall photographs of the body from anterior and posterior aspects prior to explantation.
 - (e) That the medical examiner view the explantation procedure.
 - (f) That the explant surgeon prepare and provide a written description of external and internal findings.
 - (g) That the organ procurement organization share blood or other body fluids taken from the decedent at the time of admission to the hospital with the medical examiner in order that forensic tests may be completed.
 - (h) That the organ procurement organization make its physician available as an expert witness for deposition or trial to testify as to the condition of the transplanted organs.
- (7) The following reasons are generally not regarded as sufficient to deny permission for vascular organ explantation:
- (a) The death occurs in one of the circumstances listed in 406.11, F.S.
 - (b) The injury or the death was unwitnessed.
 - (c) A criminal prosecution is contemplated.
 - (d) A person, other than the person legally authorized to claim the remains, objects to such permission.
 - (e) A person objects to timely notifying the next-of-kin that the death has occurred.
 - (f) The decedent was an infant.
 - (g) The decedent was a notorious or famous person.
 - (h) The explantation procedure might require the surgeon to collect foreign matter that would otherwise be collected by the medical examiner at autopsy.

(8) Organ procurement organizations, hospitals, or surgeons who maintain physiologic functions of decedents with beating hearts, perform diagnostic tests on same, or explant organs from same, must provide the medical examiner with copies of all records generated from activities conducted on such a body, including a description of the explantation procedures, an inventory of the organs explanted, and the results of tests later done on specimens taken before the body is relinquished to the medical examiner. Not only is provision of such records to the medical examiner required by 406.12, F.S., the provision of these records reduces the likelihood that the surgeon will be called to testify in a criminal trial.

(9) Those district medical examiners who prefer that the organ procurement organization approach the next of kin for permission to donate before referring the death to the medical examiner should make that preference known to the organ procurement organization and develop consistent policies on a local basis. Those district medical examiners who prefer that the organ procurement organization fulfill its duty to report deaths under sections 406.11 and 406.12, F.S. as soon as possible should make that preference known to the organ procurement organization and develop consistent policies on a local basis.

Adopted: 2003.

ARTICLE 4. POSTMORTEM TISSUE DONATION.

(1) When asked by a tissue bank for permission to explant an anatomical gift, the medical examiner must balance the interests of:

- (a) The need to provide a solid factual foundation for expert opinions that can withstand cross-examination in a court proceeding.
- (b) The need to fulfill the statutory mandate to provide a cause of death opinion.

(2) The medical examiner, as a physician and as a frequent expert witness in criminal prosecutions, is the person best able to balance the competing interests of medicine and law, and should not devolve the responsibility for deciding whether a body under medical examiner jurisdiction may be a tissue donor, to tissue banks, law enforcement agencies, or prosecuting attorneys.

(3) When permission is requested to proceed with a postmortem tissue donation, the paramount concern of the medical examiner is to determine the cause of death.

(4) When a donation is contemplated, the tissue bank should specify exactly which categories of tissue it wants to explant, and the medical examiner should permit or deny donation for specific tissues.

(5) The medical examiner may elect to permit corneal donation without first inspecting the body

(6) The medical examiner or designee should inspect the body before explantation of postmortem tissue such as skin, bones, dura, or heart valves, or cause photographs to be taken by the tissue bank as specified by the medical examiner.

(7) As a condition of access to medical examiner bodies, the medical examiner can require a tissue or eye bank to provide any or all of the following:

- (a) A written description of the external and internal findings.
- (b) External or internal photographs of the body or organs.
- (c) Video recordings of the body, organs, or the procedure.

(8) As a condition of access to medical examiner bodies, the medical examiner can require a tissue bank to share with the medical examiner samples of any blood or tissue taken by the tissue bank for testing, or acquired from a hospital where the decedent was treated.

Adopted and amended: 2003, 2010.

ARTICLE 5. RELATIONSHIPS BETWEEN MEDICAL EXAMINERS, AND ORGAN PROCUREMENT ORGANIZATIONS AND TISSUE BANKS.

(1) A medical examiner should cooperate with at least one tissue bank, but is not obligated to work with more than one tissue bank. The decision by the medical examiner as to which and how many tissue banks to work with will depend on the staffing and resources of the medical examiner. The medical examiner is not obligated to extend office hours or keep personnel on overtime to meet requests for tissue donation.

(2) Medical examiners on the one hand, and organ procurement organizations and tissue banks on the other, should have a general knowledge of the written policies and procedures of the other, and should consult each other when developing their internal policies and procedures. They may opt to have a formal written agreement but this is not necessary. Policies and procedures should be reviewed periodically.

(3) The medical examiner may require a tissue bank to be an institutional member in good standing of the American Association of Tissue Banks or the Eye Bank Association of America.

(4) Local organ procurement organizations are federally designated and mandated to be accredited by the federal government.

(5) If requested by an organ procurement organization or tissue bank, the medical examiner should provide the reason for his or her refusal to permit explantation of an organ or tissue.

(6) If a medical examiner conducts an autopsy, the medical examiner should incorporate autopsy tests such as histological studies requested by the organ procurement organization or tissue bank when it is reasonable to do so, or should make available tissue to the requesting agency samples of autopsy tissue or body fluids for testing by the agency.

Adopted: 2003.

Inquiry, Identification and Records

ARTICLE 6. INQUIRY.

(1) This section concerns elements of medical examiner investigations that are conducted by *inquiry*, as opposed to *view*. Inquiries can be conducted at the scene or at the office; in person by interviewing witnesses or investigators from other agencies; by electronic means; or by telephone, depending on the needs of the investigation and the resources of the medical examiner office. Some of the following data is necessary for every investigation, and some is necessary only for some investigations.

(2) Investigations, including inquiries into deaths where no medical examiner jurisdiction is ultimately found, should be focused to:

- (a) determine the underlying cause of death as an etiologically specific disease or injury, and
- (b) answer the anticipated questions.

(3) Investigations should include inquiry into the terminal circumstances, the medical history of the decedent, and the social history of the decedent, which can include any or all of the items below:

(a) *Terminal circumstances* (What was the decedent doing just before death?)

1. This information may be known by witnesses, or inferable from elements of the scene investigation.
2. Knowledge of the terminal circumstances helps in forming mechanism-of-death opinions (rapid cardiac death vs. slow death by respiratory depression). For example, terminal circumstances are well documented for deaths in hospitals generally, and intensive care units in particular, but must be inferred for deaths at home of persons living alone.
3. For most deaths it is useful to determine, if possible,
 - a. Decedent activities prior to death
 - b. Symptoms or signs of disease prior to death
4. For deaths in ambulances or hospitals, the circumstances can be learned by:
 - a. Interviewing treating paramedics or physicians OR
 - b. Obtaining and reading the treatment record.

(b) Medical History

1. The following should be sought:
 - a. A list of the decedent's diseases and operations
 - b. A list of medicaments prescribed to decedent
 - c. Family medical history, e.g. premature death by heart disease
 - d. Initial cardiac rhythm strip or report thereof, from terminal event
2. Sources of medical history can be one or more of the following, depending on the needs of the investigation:

- a. Inference from list of medicaments, scars and missing organs
- b. Interview of family members, friends or neighbors
- c. Telephonic interview of physicians, nurses or paramedics
- d. Records of physicians, clinics, hospitals or nursing homes

3. Mental illness history should be sought for specific types of investigations, most notably possible suicides. Elements include:

- a. Diagnosis of depression
- b. Suicidal ideation, gestures and attempts
- c. Psychosis
- d. Records of treatment and interviews with counselors

(c) Social History

1. The following elements should be sought in all cases:

- a. Date of birth of decedent
- b. Civil status (never married, married, widowed, divorced)
- c. Florida address of decedent
- d. Permanent address of decedent
- e. Next of kin name, address and telephone number
- f. Funeral home for decedent

2. The following elements of social history should be sought selectively for specific types of investigations:

- a. Alcohol use or abuse
- b. Drug abuse
- c. Occupation and employment history
- d. Daily routine
- e. Criminal history
- f. Swimming ability for bodies found in water
- g. Training for operation or repair of equipment
- h. Familiarity with firearms
- i. Relationships with friends
- j. Religious and ethnic affiliation
- k. Education
- l. Financial history
- m. Sexual history

(4) Nothing precludes a district medical examiner from developing cooperative relationships with persons or agencies who can provide voluntary reports of impending deaths and set aside specimens for future testing by the medical examiner.

Adopted and amended: 1999, 2006, 2010.

ARTICLE 7. IDENTIFICATION

(1) *Policy.* Medical examiners should establish district policies as to which of the types of deaths listed below require definitive identification and which types require only putative or non-definitive identification.

- (a) Bodies with no *putative* identification initially
- (b) Bodies rendered unviewable by putrefaction or wounds

- (c) Bodies viewed, identified and tagged by bracelet in a hospital before the onset of disfiguring facial edema
- (d) Homicides
- (e) All other bodies

(2) *Agents Making Identification.* Medical examiners should differentiate among:

- (a) Decedent identification made to hospital employees
- (b) Decedent identification made to police officers
- (c) Decedent identification made to agents of the medical examiner.
- (d) (Note: The body identified at the hospital or the scene may not be the body transported. In a non-criminal case, a body rendered unviewable by edema, which developed subsequent to admission, might be reasonably identified for routine office purposes by the hospital identification bracelet placed at the time of admission, if identity was reasonably ascertained at the time of admission.)

(3) Examples of *putative or non-definitive identification* methods include:

- (a) Family member identifies decedent at scene to law enforcement, body is transported, and medical examiner accepts identity as given.
- (b) Law enforcement using flashlight positively compares driver's license to decedent's bloody facies at scene, and medical examiner accepts identity as given.
- (c) Hospital identification tag or nursing home tag is presumed to be correct.
- (d) Decomposed body is found in house of missing decedent, wearing decedent's clothes and jewelry.
- (e) Comparison of tattoos

(4) Examples of *definitive identification* include:

- (a) Family member identifies viewable body to medical examiner representative, by view of remains or photograph of face
- (b) Comparison of antemortem and postmortem somatic radiographs
- (c) Comparison of antemortem and postmortem dental records and radiographs
- (d) Fingerprints
- (e) DNA tests

(5) *Persistently Unidentified Bodies.* When needed to effect identification, the medical examiner should assist the involved law enforcement agency in employing the following additional tools:

- (a) *DNA match.* This can be done by providing a DNA specimen to an accredited DNA laboratory which then forwards the DNA profile to the FBI's Combined DNA Index System (CODIS), a national database of DNA profiles.
- (b) *Dental, anthropological and clothing match by the FBI.* This is done by providing, via local law enforcement, a completed NCIC form to the FBI's National Crime Information Center. The NCIC maintains an unidentified persons file and a missing persons file. The files

are searched against each other each night for possible matches. It may be necessary to verify that local law enforcement has completed and sent in the form.

(c) *Fingerprint match by the FBI.* This is done when no match can be made by local law enforcement or the FDLE, and is accomplished by providing fingerprints to the national automated fingerprint information systems IAFIS (Integrated Automated Fingerprint Identification System). Because the FBI has in the recent past identified fingerprints for which FDLE was unable to make any match, the medical examiner should consider sending fingerprints directly to the FBI if no match is made at the statewide level.

(d) *Facial reconstruction.* This is done by employing a sculptor to build up the skull with clay to produce an artist's sketch of the reconstructed face, and then posting the sketch on a county, statewide, or nationwide internet database of unidentified remains.

Adopted and amended: 1999, 2006, 2010.

ARTICLE 8. RECORDS

(1) A uniquely identified record must be maintained for each death investigation in accordance with section 406.13, Florida Statutes

(2) Each record should contain, at minimum:

(a) Identifying information

(b) Chronology and location data:

1. Place, date and time of any injury that contributed to death
2. Places, dates and institutions of hospitalization pertinent to determination of cause of death
3. Place where death occurred OR place where body was found
4. Date and time found dead OR Date and time witnessed to die OR Date and time pronounced (hospital deaths only)
5. Place, date and time of scene investigation response
6. Place, date, time and type of examination of body
7. Date of signature on death certificate
8. Date of signature on reports by medical examiner

(c) Chain of custody documents.

(d) A description of the method of identification.

(e) Narrative investigative information.

(f) Reports of postmortem examinations and tests.

(g) Consultative reports

(h) Summaries of reports and records from other agencies utilized in determining the cause and manner of death

- (i) Copy of the death certificate as completed by the medical examiner. According to Vital Statistics statutes, the cause-of-death portion of the death certificate is not public record. The medical examiner should be aware of and in compliance with this statute.
 - (j) Notes to the file from contacts or discussions with the family, medical personnel, law enforcement officers, attorneys, and other parties when applicable.
- (3) Antemortem medical records obtained in the context of the death investigation retain their confidentiality. It may be helpful to maintain such records in a separate file or to discard them according to a retention schedule
- (4) *Body logs.* The following data should be maintained in medical examiner records OR at the facility used to conduct medical examiner autopsies:
- (a) Date and time body logged into autopsy facility
 - (b) Date and time body logged out of autopsy facility
- (5) *Completion of autopsy reports.*
- (a) *Guideline for a medical examiner district as a whole.* For all autopsies conducted within any specified one-year period, 90% of autopsy reports should be completed and signed within 90 calendar days of the prosecution, and 100% of autopsy reports should be completed and signed within 180 days of the prosecution.
 - (b) *Guidelines for individual reports.* An autopsy report should be completed and signed within 90 calendar days unless delayed by a report from an outside agency. An autopsy report not signed within 90 days should be completed and signed within 30 days of receipt of all such reports from outside agencies.
- Adopted and amended: 1999, 2003, 2007, 2010.***

Scene Investigation

ARTICLE 9. AGENCY RESPONSIBILITIES:

- (1) The division of duties between law enforcement and medical examiner staff at death scenes varies among medical examiner districts in Florida.
- (2) Law enforcement has the overall control and responsibility for the scene while the medical examiner has jurisdiction of the dead body at the scene.
- (3) For scenes involving environmental hazards, the fire department is in charge until the hazard has been brought under control.
- (4) Since it is not practical for the medical examiner to send personnel to every death scene, the medical examiner may choose, to delegate some or all authority over any given dead body to law enforcement officers at the scene.

Adopted: 1999.

ARTICLE 10. MEDICAL EXAMINER INVOLVEMENT IN SCENE INVESTIGATIONS:

(1) *District Policy.* Each district medical examiner should have a policy that states which categories of death scenes warrant visits by personnel from the medical examiner office. Such a policy should take into consideration the following:

- (a) The needs, customs, expectations and capacities of law enforcement in the particular district, and the resources of the medical examiner office.
- (b) The competing values of effectiveness and efficiency: The ideal of having a pathologist medical examiner at every death scene would necessitate an inefficient allocation of public resources.
- (c) A personal response to death scenes allows the pathologist to have first hand information concerning the circumstances of the death, and allows for first-hand correlation between the autopsy findings and the results of the subsequent investigative findings.
- (d) The pathologist at the death scene provides law enforcement with preliminary information that may allow the criminal investigation to be focused at an early stage than would otherwise be the case.
- (e) A trained non-pathologist investigator at a death scene should be able to adequately communicate information to the pathologist for his orientation and further correlation with the subsequent autopsy findings.
- (f) A lay investigator employed by a medical examiner to investigate a scene of death should learn the medical and social histories of the decedent, and the circumstances of death. This may be accomplished indirectly through law enforcement investigators, or directly by interviewing witnesses and inspecting the scene, depending on the policy of the district medical examiner.

(g) Both pathologist and the non-pathologist investigators can make reliable observations of rigor, livor and algor mortis.

(2) *Levels of involvement* at the death scene by the medical examiner include:

(a) Personal response by a pathologist. A scene visit by a pathologist is generally indicated when there is a homicide, death suspicious for homicide, or a death occurring under unusual circumstances. A pathologist should respond to the scene whenever specifically requested by law enforcement.

(b) Personal response by a trained non-pathologist investigator. A non-pathologist investigator may be sent to a death scene whenever it is not practical for a pathologist to visit the scene.

(c) Telephonic communication in which the medical examiner may delegate all scene investigation duties to law enforcement.

Adopted and amended: 1999, 2006.

ARTICLE 11. GUIDELINES FOR DEATH SCENE INVESTIGATIONS.

(1) Medical examiner personnel responding to a scene should:

(a) Document by photography or writing:

1. The position of the body (supine, prone, lateral recumbent, etc.) and its proximity to nearby objects. The establishment of any grid patterns and the taking of any measurements is the responsibility of law enforcement;
2. Any pertinent:
 - a. patterns or fluid drainage or spatter;
 - b. trace evidence;
 - c. weapon locations;
 - d. derangement of clothing;
3. Items recovered by medical examiner personnel and placed in police custody;
4. Evidence of animal or insect predation
5. Evidence of insect activity or the presence of animals which may have had access to the body
6. Putrefaction, mummification, skeletonization, or other pertinent postmortem changes

(b) Search for and remove trace evidence such as fibers, if indicated, before removing clothing and jewelry.

(c) In cases where trace evidence is critical, consider:

1. Rolling the body onto a new sheet during examination of the body
2. Leaving the clothing on for later examination at the autopsy facility
3. Placing paper bags on the hands and feet.

(d) Transfer collected evidence to law enforcement. At the scene, the law enforcement agency is the impounding agency and originates the property receipt.

- (e) Assist law enforcement in swabbing the hands if there is an interest in documenting gunshot residue on the hands.
- (f) Remove jewelry or pocket contents if agreeable to law enforcement.
- (g) Decide to remove or not remove clothing based on the needs of the investigation and whether the body is in public view. In general, clothing should be removed at the scene only when the pathologist is at the scene;
- (h) Determine:
 1. The presence or absence of rigor, and if present, whether it is consistent with the position of the body.
 2. The presence or absence of livor, whether it is unfixed or fixed, and whether it is consistent with position;
 3. The presence of decompositional changes;
 4. The presence or absence of algor, by palpation (most forensic pathologists in Florida consider the numerical measurement of body temperature to be worthless for determining postmortem interval but sometimes helpful in determining hyperthermia);
 5. The presence of wounds, if possible, with preliminary observations. Detailed description of wounds at the scene is not necessary.

Adopted and amended: 1999, 2006.

Collection of Specimens and Evidence, Examination of Clothing, and Photography

ARTICLE 12. INTRODUCTION TO SPECIMENS AND EVIDENCE.

- (1) Collaboration and cooperation between the medical examiner and law enforcement investigators and crime scene technicians is often desirable and mutually beneficial.
- (2) Assignment of specific tasks of evidence collection, documentation, and the performance of special procedures vary among medical examiner districts.

Adopted: 1999.

ARTICLE 13. COLLECTION OF SPECIMENS AND EVIDENCE.

- (1) Trace evidence from the clothing or body should be:
 - (a) Collected in labeled containers.
 - (b) Stored in a secure area if not immediately released to law enforcement or the crime laboratory.
 - (c) Documented by photographs and written notes.
 - (d) Tracked with a chain of custody document.
- (2) *Special Procedures.* The medical examiner may, when indicated, choose to utilize special or extraordinary procedures pertinent to specific circumstances or investigations. Such procedures include, but are not limited to:
 - (a) Collection of gunshot residues
 - (b) Collection of pubic and head hair combings and exemplars, swabs of oral, vaginal, and rectal cavities, fingernail scrapings/clippings, and foreign fibers or stains in victims of suspected sexual assault.
 - (c) Swabs of apparent fresh bite marks.
 - (d) Ultraviolet laser or alternate light source examination to detect fibers, cosmetics, seminal fluid, and/or foreign materials.
 - (e) Collection of insect specimens on and around decomposed bodies.
 - (f) Palm and foot printing.
 - (g) DNA profiling.
 - (h) High contrast black and white photography for pattern injuries and computer directed image enhancement.
 - (i) Infrared and ultraviolet photography of the body for identification and documentation of injuries, tattoos, contusions and pattern injuries.

(3) Containers

- (a) Clean containers should be available to hold solids, liquids and foreign bodies.
- (b) Specimen containers should be labeled with the following minimum information:
 - 1. Name and case identifiers of the decedent
 - 2. Type of sample collected.
- (c) Containers for specimens not collected at or about the stated time of autopsy or not by the autopsy pathologist should be additionally labeled with:
 - 1. Date collected
 - 2. Initials or other identifier of person collecting specimen

(4) *Specimens for toxicology testing*

- (a) Each district medical examiner should have a written protocol to serve as a guide to acquiring specimens including the preferred source, amount, and manner of acquisition.
- (b) Adequate samples of tissues and fluids should be collected and stored. Precautions should be taken to prevent mislabeling or misidentification.
- (c) Intravascular fluid samples should be obtained by aspiration.
- (d) The origin of blood specimens from central or peripheral vessels, or a cavity, should be documented.
- (e) Aliquots of blood, urine, and vitreous, and other appropriate fluids and tissues should be collected and preserved from each autopsy where available even if no immediate testing is contemplated. The actual specimens collected should be determined on a case by case basis at the discretion of the medical examiner.
- (f) A portion of blood samples collected for toxicological testing should be preserved with adequate amounts of preservative to prevent degradation of the sample.
- (g) No preservative should be added to any other type of sample unless required by the testing procedure.
- (h) When stomach contents are retained for toxicological analysis, the total volume should be measured and recorded.
- (i) Contamination of samples should be avoided.
- (j) All specimens should be stored below 4 degrees centigrade after completion of the autopsy. Prolonged storage may require freezing of the samples.

(5) *Histological testing*

- (a) Tissue samples from major organs should be preserved in formalin.

(6) DNA Testing

- (a) When indicated, blood samples for serologic or DNA testing should be collected as anticoagulated specimens or as air-dried samples. If decomposition is advanced, bone marrow, teeth, or hair may be the best available samples.
- (b) Care must be taken to avoid contamination from other sources of DNA during the collection and handling of the samples.

(c) Collection of DNA exemplars is generally required for unidentified bodies and is at the option of the medical examiner for identified bodies.

(7) Microbiological Testing

(a) The medical examiner should have access to a microbiology laboratory.

(b) Sterile containers and transport media should be available for aerobic, anaerobic, mycobacterial and viral testing as required.

(c) Bacterial and viral cultures and other types of microbiology testing should be performed at the discretion of the medical examiner when necessary to confirm or exclude suspect infectious agents.

Adopted and amended: 1999, 2006.

ARTICLE 14. CLOTHING.

(1) Clothing should be:

(a) Removed carefully without unnecessary tearing or cutting.

(b) Inventoried along with personal effects.

(c) Described in detail sufficient to correlate with wounds and provide evidence for identification when necessary.

Adopted: 1999.

ARTICLE 15. PHOTOGRAPHS.

(1) Photographs should be supplemented with notes, and should include:

(a) The body as received.

(b) The body following removal of clothing.

(c) The face, after cleaning, for identification.

(d) Wounds, unobstructed by blood, foreign matter, or clothing.

(e) For deaths by criminal agency at least one photograph of major wounds should include an internal scale. Internal scales are otherwise optional.

(f) Scars, marks, tattoos, deformities, or other unique features when needed for identification.

(g) Damage to or physical evidence present on the clothing when pertinent to the investigation or to correlation with injuries on the body.

Adopted and amended: 1999, 2006.

Retention of Autopsy Specimens

ARTICLE 16. RATIONALE FOR RETENTION GUIDELINES.

- (1) The next of kin have a common-law right to claim a body for the purpose of burial.
- (2) The medical examiner has a statutory right to perform autopsies and retain organs and tissues for the purposes of determination of cause of death, manner of death, identification of the deceased, presence of disease, and preservation of evidence.
- (3) The rules in Section 11G-2.004, F.A.C. serve to minimize potential conflicts between these rights. 11G-2.004 provides definitions for *body part*, *organ*, *tissue*, and several other terms.
- (4) The material in the following paragraphs supplements the rules in the Florida Administrative Code.

Adopted: 1999.

ARTICLE 17. RETENTION GUIDELINES

(1) *Body Parts* - Because of the customs of viewing, wakes and funeral rites, most next of kin in Western cultures have stronger emotional objections to postmortem dissections involving the externally visible parts of the body than to the dissection of viscera. Therefore, as specimens, the head and extremities should be treated differently from viscera. Retention schedules are in the FAC.

(2) Organs

(a) Organs are retained in selected death investigations to document cause of death or presence of disease. Most retained organs are fixed in formalin for subsequent special examination. Organs commonly retained for fixation and special study are the heart, brain, eyes, and spinal cord. Other organs are retained less frequently.

(b) Retained organs are not customarily returned to the body for burial.

(c) Retained organs are biomedical waste as defined by S381.0099 (2) (a), F.S., and should be destroyed by the medical examiner by any legal means when the examination of the organs has been completed and/or when no further testing is contemplated. Samples of tissue are customarily retained from organs to be destroyed.

(3) Tissues and Fluids

(a) Representative tissue samples from major organs are customarily retained in formalin in all autopsies from which viscera are available even if no microscopic slides are prepared. Formalinized tissue is retained so that other tests can be performed or additional microscopic slides can be prepared if that later becomes necessary for diagnosis of disease, for determination of the cause and/or manner of death or for quality control of the histology laboratory.

(b) Fluids and tissue samples from some organs are often retained in the refrigerated or frozen state, at the option of the medical examiner, even if no toxicological or other testing is immediately contemplated.

(c) Medical examiners who opt to retain tissue and fluid specimens for longer periods than those specified in FAC should develop district-specific retention schedules for these specimens.

(d) If a person with legal standing (next of kin or attorney in civil or criminal lawsuit) requests that the medical examiner retain a specimen beyond the time specified by the office retention schedule or statute, the medical examiner should either retain the specimen as requested or instruct the person to take custody of the specimen, preferably by sending the specimen directly to a laboratory.

(e) Tissues and fluids are not customarily returned to the body for burial.

(f) Tissues are biomedical waste as defined by S381.0099 (2) (a), F.S., and should be destroyed by the medical examiner by any legal means, when the retention schedule has been met and no further testing is contemplated.

(g) Fluids are discarded by the medical examiner by any legal means, when the retention schedule has been met and no further testing is contemplated.

Adopted and amended: 1999, 2003.

ARTICLE 18. RESEARCH, TEACHING AND NON-STATUTORY TESTING

(1) *Permission* of the next of kin is required and should be documented prior to:

(a) Complying, in the absence of a court order, with requests to release retained tissues or fluids for independent examination or analysis for purposes unrelated to the determination of cause of death, manner of death, presence of disease, or identification of the deceased, such as paternity testing or additional or repeat toxicological testing not deemed necessary for statutory purposes by the medical examiner

(b) Donating specimens to medical schools or other educational institutions for educational purposes.

(2) By mutual agreement, the local organ procurement organization may act on behalf of the medical examiner to obtain permission to retain or donate specimens

(3) Permission of the next-of-kin is not required for:

(a) The use of fixed organs or tissues to demonstrate normal or pathological anatomy for the education of medical students or other health care professionals.

(b) Participation by the medical examiner's office in teaching affiliations with colleges of medicine or other health care professions including participation in autopsies by pathology residents or medical students.

(4) As provided in 11G-2.004 (6), F.A.C., irreplaceable, non-duplicable, and non-divisible physical evidence shall not be released for independent analysis and examination unless compelling reasons dictate. Retention of a specimen for a period of time in excess of its mandated retention schedule would constitute a compelling reason.

(5) *Confidential Records*. The medical examiner should be familiar with and responsible for compliance with statutes governing confidentiality in order to insure that the use of medical

examiner records for teaching or research does not compromise active criminal investigations or reveal the identities of victims of sexual battery or child abuse as described in 119.07 F.S.

Adopted and amended: 1999, 2003.

Autopsies: Performance and Documentation

ARTICLE 19. DEFINITIONS

(1) *Cause of death*: The underlying disease or injury responsible for setting in motion a series of physiologic events culminating in death. For the purposes of the Guidelines, a temporary death certificate entry such as “pending further studies” or “pending police investigation” is not be construed as a cause of death opinion in an autopsy report.

(2) *Manner of death*: A simple system for classifying deaths based in large part on the presence or absence of intent to harm, and the presence or absence of violence, the purpose of which is to guide vital statistics nosologists to the correct external causation code in the International Classification of Disease. The choices are natural, accident, homicide, suicide, and undetermined.

(3) *Autopsy*: Same as in section 872.04(1), FS.

(4) *Outside agency*. A laboratory, consultant, or investigator not under the supervision and control of the medical examiner.

Adopted and amended: 2006, 2007, 2010.

ARTICLE 20. STRUCTURE OF AUTOPSY REPORT

(1) The gross findings should be described in sufficient detail to support the diagnoses, opinions, and conclusions.

(2) Inclusion of the manner of death or a tabular list of diagnoses or findings is optional.

(3) Objective observations may be distinguished from opinions in an autopsy report by their placement on separate pages, by the setting off of minor opinions within the objective text by parentheses, or by other editorial devices of the medical examiner’s choosing.

Adopted and amended: 2006, 2010.

ARTICLE 21. SCHEDULING OF EXAMINATIONS

(1) Autopsies should be scheduled to facilitate attendance by interested law enforcement investigators and crime scene technicians.

Adopted: 1999.

ARTICLE 22. EXAMINATION AND DESCRIPTION OF THE EXTERNAL SURFACES OF THE BODY

(1) The external examination must be conducted by the pathologist before the internal examination.

(2) *General Description*. A general description of the head, neck, torso, external genitalia, extremities, and orifices following collection of evidence, removal of clothing, clean-up, and photographic documentation should be given in sufficient detail to meet specific case requirements. The general description typically includes:

- (a) Age (apparent relative to given), measured length and weight, sex, race and/or skin color.
- (b) Hair (color, consistency, distribution).
- (c) Eyes (color, presence, absence and distribution of petechiae, conjunctival hemorrhage, drying or discoloration.)
- (d) State of nutrition and muscular development.
- (e) Presence and condition of teeth and dental appliances (supplemented when necessary for identification by additional documentation including photographs, radiographs, and dental chart.)
- (f) Extent of livor mortis (blanching or fixed) and rigor mortis (oncoming, fully developed, or passing) when the body is examined prior to refrigeration and otherwise at the discretion of the medical examiner.
- (g) The state of preservation or decomposition of the body, including changes of embalming.
- (h) Distribution and extent of perimortem/postmortem injuries caused by insect or animal activity.
- (i) Congenital anomalies and acquired deformities, including tattoos and prominent scars.
- (j) Presence or absence of cutaneous trauma.
- (k) An indication that the posterior aspects of the body were inspected.
- (l) An inventory of body parts if the body is dismembered, skeletonized, or partly skeletonized. A description of skeletal remains should include findings pertinent to the estimation of age, sex, race, disease, and trauma.

(3) *Medical devices and iatrogenic injuries:*

- (a) The condition of the deceased should not be altered unnecessarily from the condition at the time of death by the hospital, emergency services, or law enforcement personnel.
- (b) Medical devices present at the time of death should not be removed prior to inspection of the body by the medical examiner.
- (c) It is permissible by universal or case specific permission of the medical examiner to trim nasal or oral tubes or otherwise conceal devices to facilitate viewing by the family at the hospital.
- (d) Information about resuscitative efforts or medical therapy from paramedics and emergency room personnel should be sought when questions exist concerning the differentiation between injury and therapy.
- (e) Therapeutic devices and iatrogenic injuries should be documented photographically and by diagram or written notes ~~with~~ sufficient to differentiate them from inflicted wounds.

Adopted and amended: 1999, 2006, 2010.

ARTICLE 23. INTERNAL EXAMINATION AND DESCRIPTION

- (1) The internal examination:

- (a) Ordinarily includes the inspection and dissection of the viscera of the head, anterior neck compartment, thorax, abdomen and pelvis.
 - (b) Optionally includes inspection and dissection of the posterior neck compartment, cranio-cervical articulation, lateral neck compartment, spinal column and cord, or the extremities.
- (2) Before the removal of the viscera, the undisturbed thoracic and abdominal cavities should be examined for blood or other fluids.
 - (3) Major organs should be weighed, dissected, and described. The absence of injury or disease should be documented when pertinent. The pathologist should dissect the organs pertinent to the cause of death.
 - (4) Bones visible after removal of the viscera (skull, vertebral bodies, clavicles, sternum, ribs, and pelvis) should be inspected for trauma or deformity.
 - (5) The dura mater should be stripped from the calvarium and base of the skull to facilitate examination for fractures or other lesions.
 - (6) The brain may be dissected fresh or after fixation at the discretion of the medical examiner.

Adopted and amended: 1999, 2006.

ARTICLE 24. WOUNDS

- (1) All surfaces of the body including the soles of the feet, genital area, axillae, and the external orifices should be examined for injuries, blood, or foreign materials. The skin of the extremities should be examined for needle punctures as indicated
- (2) The absence of injury is often important, and significant negative findings should be documented.
- (3) Radiographic examinations, which are helpful in documenting venous air embolism and in identifying radiodense foreign objects such as weapons fragments or projectiles, should be utilized prior to and during dissection as needed.
- (4) Wounds that have evidentiary value, whether recent or remote, should be documented by written protocol, diagram, and photography. Photographs should be composed so as to document the location and orientation of wounds and to demonstrate detail.
- (5) Wounds, including those of the integument, skeleton, and viscera, should be described with sufficient clarity and organization to distinguish between blunt impact, sharp, and projectile, and surgical wounds.
- (6) It is usual to describe each wound separately, but tightly spaced injuries of like kind may be grouped or clustered for purposes of description. In homicides, the description of such a group or cluster should include a count of the wounds comprising the group.
- (7) Correlations between external and internal wounds should be evident from the descriptions. Correlation can be accomplished by the inclusion of a separate section for wounds, or by any other stylistic device of the pathologist's choosing.
- (8) Examination and documentation of specific wound types
 - (a) Blunt impact wounds

1. For apparent homicides, wound measurements are desirable along with location relative to recognized anatomic landmarks for abrasions, contusions and lacerations. For apparent non-criminal cases, lacerations should be measured and non-patterned abrasions and contusions can be described as small, medium or large relative to the body area in which the wound is located.

2. Patterned wounds that have evidentiary value should be described in more detail than non-patterned wounds, and more detailed measurements or special photographic procedures should be considered for them.

(b) Projectile and other penetrating wounds

1. The location of entrance and exit wounds should be documented by name of body region; and by measurements from fixed anatomical landmarks such as the top of the head or shoulder, the bottom of the feet, and the sagittal midline.

2. Wounds should be documented by measured size and shape or configuration.

3. The presence or absence of fouling should be described and documented.

4. Abrasion collars should be described in terms of color, shape, and symmetry.

5. The wound path should be described including the names of major organs and tissues penetrated or perforated, the direction of wound paths with respect to standard anatomical position, and associated findings such as bloody effusions, hematomas, and air emboli.

(c) Penetrating non-missile wounds

1. The location of the cutaneous wound should be described in terms of its distance from standard anatomical landmarks.

2. The description should include measured size, shape or configuration, and presence or absence of abrasions.

3. The direction and depth of each penetrating wound should be documented and described as well as the internal structures penetrated or perforated and associated findings.

(d) Incised, stab and chop wounds

1. The location of cutaneous wounds should be documented relative to recognized anatomical landmarks.

2. The description should include measured surface dimensions, orientation, configuration (straight, angular, dovetailed, etc.) and presence or absence of marginal abrasions.

3. The estimated depth and direction of the wound track should be described along with internal structures penetrated or perforated and associated findings such as bloody effusions or hematomas.

4. Any foreign material within the wound track should be described and, if it has evidentiary value, packaged and preserved.

5. If a cartilaginous structure is penetrated or perforated, consideration should be given to preserving the injury for tool mark analysis.

(e) Burns

1. Burns should be described as to pattern, degree, and extent relative to total body surface area.
2. Related findings such as cherry red lividity, flexion contractures, artifactual fractures, or epidural blood accumulations should be described in such a way as to make the correlation with thermal injury obvious.

(9) *Recovery of bullets, shot, and weapon fragments.*

- (a) Recovery of bullets or buckshot should be accomplished with non-metallic instruments to avoid damage.
- (b) The recovery of a representative sample of birdshot is sufficient.
- (c) Recovered missiles should be inventoried along with a description of the locations from which they were recovered including, for subcutaneous bullets, measurements relative to anatomical landmarks.
- (d) Recovered evidence should be packaged, labeled, and documented with a chain of custody form prior to release to law enforcement or crime laboratory personnel. Internally recovered physical evidence should be cleaned prior to packaging unless the cleaning would remove material of evidentiary value.

Adopted and amended: 1999, 2006.

ARTICLE 25. TESTS ANCILLARY TO THE AUTOPSY

(1) Toxicology

- (a) When the circumstances and history indicate a reasonable probability that a person may have died from intoxication, and appropriate specimens in sufficient quantities are available, the medical examiner shall perform tests for suspected intoxicants.
- (b) In cases where the decedent has been treated in a hospital during the interval between an ultimately lethal injury and death, the medical examiner should impound any potentially useful specimens from the hospital that approximate the date of injury.
- (c) When interpreting the results of toxicological testing, consideration should be given to the type of specimen tested, the collection site, the condition of the body, and the preservation of the sample.

(2) Histology

- (a) The extent of histological examination is left to the discretion of the medical examiner.

Adopted and amended: 2006, 2010.

Infant Deaths

ARTICLE 26. REQUIREMENTS FOR INVESTIGATION

(1) This article and all paragraphs in it concern infants under the age of one year whose deaths are apparently non-violent and that occur suddenly and unexpectedly while the infants are in apparent good health. This article shall serve as the protocol required by section 383.3362(4)(b), FS.

(2) *Scene.* The medical examiner must be familiar with the circumstances and place of discovery of a dead body, including sleep site, bed clothes, position at time of discovery, any sharing of the bed with others, and any thermal, chemical, and physical hazards. Familiarity with the scene may be determined by personal inspection on the part of the medical examiner or by an investigator. Familiarity with the sleep site may be aided by a doll re-enactment of the circumstances conducted with the aid of witnesses.

(3) *Inquiry.* The clinical history review shall attempt to include determination of prenatal, delivery and postnatal medical information and should include, history of familial disease, mental illness and social setting pertinent to exclusion of illnesses or child abuse. During the investigation, contact shall be made with the Department of Children and Family Services for information in its records of abuse or neglect of children within the family or family setting.

(4) *Autopsy.* The gross narrative description in the autopsy report shall consider external features including integrity of all orifices, status of internal organs and tissues, body cavities, and the contents of hollow viscera. A skeletal x-ray survey should be reviewed and appropriate photographs taken. Histological slides should include major viscera sufficient to exclude readily diagnosable disease processes. Bacterial cultures and viral cultures should be performed when needed to document or exclude suspect infectious agents. Appropriate tissues and fluids should be preserved for toxicological study and analyzed with quantification when indicated.

Adopted and amended: 2006, 2010.

Management of Operations

ARTICLE 27. PERSONNEL

(1) Personnel positions under the control of the medical examiner should have position descriptions setting forth the skills, knowledge, education and training required of the potential hire. Skills, knowledge, education and training should be verified.

(2) The average yearly autopsy workload for each full-time associate medical examiner should fall in the range of 225 plus or minus 50. The lower limit of this range may be adjusted downward if the number of associate medical examiners is only one. The upper limit of the range may be temporarily raised in the circumstance of a mass fatality incident or a vacant medical examiner position that is under active recruitment.

(3) Professional staff should have the opportunity to participate in continuing education.

Adopted and amended: 1999, 2009.

ARTICLE 28. MANAGEMENT:

(1) Facilities, equipment and supplies should be sufficient for the workload.

(2) When deficiencies are noted, corrective actions should be taken and documented.

Adopted: 1999.

ARTICLE 29. POLICIES AND PROCEDURES

(1) Current written procedures, including the area of safety, should be accessible to the staff.

(2) Visitors and staff in the autopsy room should wear protective garb and follow safety procedures in accordance with office policy. Office policy should be compliant with regulations for the Florida Department of Labor (medical examiners whose operations are operated by county government) or the Federal Occupational and Safety Administration (medical examiners operating under contract to county governments).

(3) The medical examiner should develop jurisdiction-specific guidelines defining who may or may not be present at an autopsy.

Adopted: 1999.

Other Standards and Guidelines

ARTICLE 30. NON-APPLICABILITY

(1) Where the laws and administrative rules of Florida and these Guidelines are silent, the medical examiner has complete professional discretion, notwithstanding any standards or guidelines promulgated by other governments, by foreign councils, or by professional societies.

Adopted: 2006.

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10/15/2017 CARTI-3

STATE OF FLORIDA
COUNTY OF ESCAMBIA

AGREEMENT BETWEEN BOARD OF COUNTY COMMISSIONERS AND
DISTRICT I MEDICAL EXAMINER ANDREA MINYARD, M.D., FOR MEDICAL
EXAMINER SERVICES FOR ESCAMBIA COUNTY, FLORIDA

THIS AGREEMENT is made and entered into by and between Escambia County, Florida, a political subdivision of the State of Florida, its successors and assigns, through its Board of County Commissioners, with administrative offices at 221 Palafox Place, Pensacola, Florida 32502, (hereinafter referred to as the "County"), and Andrea Minyard, M.D., District I Medical Examiner of the State of Florida, with administrative offices at 5151 North 9th Avenue, Pensacola, FL 32504 and a federal tax identification number of 54-2143487 (hereinafter referred to as the "Medical Examiner").

WITNESSETH:

WHEREAS, pursuant to Chapter 406, Florida Statutes, Andrea Minyard, M.D., has been appointed District Medical Examiner by the Governor in and for Medical Examiner District I of the State of Florida; and

WHEREAS, Chapter 406, Florida Statutes, requires the Board of County Commissioners of each county within a Medical Examiner District to establish and to pay the reasonable salary, fees, and expenses of the Medical Examiner and associate medical examiners; and

WHEREAS, the Board of County Commissioners has determined that it is in the best interests of Escambia County that the County enter into an Agreement with the Medical Examiner for the performance as an independent contractor of her statutory duties in Escambia County; and

WHEREAS, the County and Medical Examiner have agreed to execute this Agreement for the purposes of setting the terms and conditions of such employment as required under Section 406.06, Florida Statutes.

NOW, THEREFORE, for the reasons set forth above, and in consideration of the promises of the parties hereto, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

ARTICLE 1
Recitals

- 1.1 The recitals and all statements contained herein are incorporated into and made a part of this Agreement.
- 1.2 All previous agreements entered into between the County and the Medical Examiner are hereby terminated and replaced by this Agreement.

ARTICLE 2
Scope of Services

- 2.1 The Medical Examiner shall provide the professional services described in the Scope of Services, attached hereto as "Exhibit A" and incorporated by reference herein, to assist the County in complying with Chapter 406, Florida Statutes.

Date: 10/19/2017 Verified By: [Signature]

- 2.2 The Medical Examiner shall perform the services for Escambia County required of her by Florida law and the regulations of the Florida Department of Law Enforcement. She is authorized to appoint such associate medical examiners, investigators, and other staff personnel as are reasonably necessary to assist her in the performance of this Agreement; provided, however, during its term, she shall not engage more staff than provided for in the approved County budget for Fiscal Year 2017/2018 without first obtaining approval of the County.
- 2.3 Unless otherwise specified, these services shall be completed in accordance with the standard care in the profession of medicine at the time such services are rendered, or in accordance with the State of Florida statutory standards, as applicable.
- 2.4 Such medical examiner services, generally, shall include those professional services performed pursuant to Chapter 406, Florida Statutes by a licensed pathologist, her employees, subcontractors, and any other services specifically included herein.
- 2.5 Medical Examiner District I is an independent special district created for the restricted purposes set out in Chapter 406, Florida Statutes, and the Medical Examiner is a district officer of the State of Florida.
- 2.6 The Medical Examiner as head of Medical Examiner District I, an agency of the State of Florida as defined in Section 768.28, Florida Statutes, agrees to be fully responsible for her negligent acts or omissions or tortuous acts and for those of the district's employees, authorized agents, or representatives which result in claims or suits against the County and agrees to be fully liable for any damages proximately caused by said acts or omissions. Nothing herein is intended to serve as a waiver of sovereign immunity by Medical Examiner District I or the County to which sovereign immunity applies. Nothing herein shall be construed as consent by Medical Examiner District I or the County to be sued by third parties in any matter arising out of this Agreement.
- 2.7 The parties understand and agree that the Medical Examiner shall provide to the County the services required herein as an independent contractor and shall not be considered for any purpose an employee, agent, joint venturer, or partner of the County.

ARTICLE 3 **Subcontractors**

- 3.1 The County approves the use of subcontractors by the Medical Examiner. In the event the Medical Examiner, during the course of the work under this Agreement, requires the services of any subcontractors or other professional associates not presently employed her, the County may require the prior written approval before employment of such persons unless such personnel are already included in the current Medical Examiner District I budget.

ARTICLE 4 **Term of the Contract and Time Requirements**

- 4.1 This Agreement shall become effective October 1, 2017, and will remain in effect until terminated by the County pursuant to Article 8.1, or until expiration of the Agreement on September 30, 2018. It may be renewed by the parties subject to an annual appropriation of the Board of County Commissioners. The Medical Examiner shall promptly begin and shall diligently provide the professional services contemplated herein in accordance with the Scope of Services, provided in "Exhibit A".

- 4.2 These services shall be performed as expeditiously as is consistent with professional skill and care and the orderly progress of the work.
- 4.3 Prior to beginning the performance of any services under this Agreement, the Medical Examiner must receive in writing a Notice to Proceed from the County's Contract Administrator.

ARTICLE 5
Compensation and Method of Billing and Payment

- 5.1 **Compensation:** The County agrees to pay the Medical Examiner, as compensation for her professional services. As consideration for the services to be provided for herein, the County's compensation shall not exceed the County's approved annual budget for Medical Examiner services and all amendments thereto for Fiscal Year 2017/2018.
- 5.1.1 The annual budget for Fiscal Year 2017-2018 approved by County prior to any amendments is Eight Hundred, Eighty Nine Thousand, Eight Hundred, Seventeen and 00/100 dollars (\$889,817.00).
- 5.1.2 The Medical Examiner shall comply with the spending limitations imposed by the annual budget as provided herein and authorized by the Escambia County Board of County Commissioners. If, however, extraordinary events should occur including, but not limited to, a man-made or natural mass casualty incident, which could not reasonably be contemplated at the time the annual budget was approved, the Medical Examiner may submit a budget amendment to the County for approval by the Escambia County Board of County Commissioners. The annual budget may only be amended upon mutual written agreement of the Parties.
- 5.2 **Compensation Schedule:** The compensation schedule, as used herein, shall mean the charges for those tasks performed by the Medical Examiner pursuant to Chapter 406, Florida Statutes.
- 5.2.1 Such compensation shall include the Medical Examiner's salaries of professional and administrative staff, sick leave, vacation, unemployment, excise and payroll taxes, contributions for social security, unemployment compensation insurance, retirement benefits, medical and insurance benefits, air travel, auto travel, telephone, facsimile, reproduction costs, other routine office overhead expenses, profit, and all other professional fees, costs, and expenses of every type.
- 5.3 **Method of Billing and Payment:**
- (a) The Medical Examiner shall be paid monthly for budgeted salaries, fees, and expenses. However, any such payments shall not be made more frequently than once a month. The Medical Examiner shall submit monthly invoices with documentation of actual expenditures, with the exception of professional fees. Professional fees will be billed in twelve equal monthly installments of the appropriate budgeted amount. Upon review, the County shall pay all eligible salaries and expenses for that month. Any portion of the budgeted amount not used by the Medical Examiner shall be retained by the County at the end of the fiscal year, once final payment has been made for invoiced expenses.
- (b) Payments for operating expenses shall be made monthly for properly incurred expenses as budgeted during that month; provided, however, that any monies

paid for legal services expenses shall be a portion of a discreet sum-certain annually budgeted expense amount and shall not entitle the Medical Examiner to additional payment beyond that stated amount. Under no circumstances is this section to be interpreted as to provide for an indemnification by the County for attorney fees or other legal costs incurred by the Medical Examiner.

- (c) The County agrees that it shall pay the Medical Examiner within twenty (20) business days of receipt of the Medical Examiner's statement provided that the invoice is correct and is consistent with the terms of this Agreement.

5.4 Additional Services and Changes in the Scope of Services: The County or the Medical Examiner may request changes that would increase, decrease, or otherwise modify the Scope of Services provided under this Agreement. Such changes must be in accordance with the laws of the State of Florida and the policies of the County and must be contained in a written amendment, executed by the parties thereto, with the same formality and of equal dignity prior to any deviation from the terms of this Agreement, including the initiation of any extra work.

5.5 Notices:

- (a) Any notice, invoice, payment, or other communication under this Agreement required hereunder or desired by the party giving such notice shall be given in writing and delivered by hand or through the instrumentality of certified mail of the United States Postal Service or other private courier service, such as Federal Express.

- (b) Unless otherwise notified in writing of a new address, all notices, payments, and invoices shall be made to each party at the below listed addresses. Rejection, or other refusal by the addressee to accept, or the inability of the courier service, or the United States Postal Service to deliver because of a change of address of which no notice was given, shall be deemed to be receipt of the notice sent. Any party shall have the right, from time to time, to change the address to which notices shall be sent by giving the other party at least ten (10) days prior notice of the address change.

- (c) Payments and notices to the Medical Examiner shall be sent to:

Andrea Minyard, M.D.
District Medical Examiner
Gulf Coast Autopsy Physicians, P.A.
P. O. Box 10981
Pensacola, FL 32524-0981

- (d) Invoices to County shall be sent to: Notices to County shall be sent to:

Stephan Hall, Budget Manager
Mgmt. & Budget Services Dept.
P. O. Box 1591
Pensacola, Florida 32591

Jack R. Brown
County Administrator
P. O. Box 1591
Pensacola, Florida 32591

ARTICLE 6
Cooperation of the County

- 6.1 It shall be the obligation of the County to provide the Medical Examiner with all reasonably required resources pursuant to Chapter 406, Florida Statutes necessary to successfully carryout the duties of her office.
- 6.2 The County shall give prompt written notice to the Medical Examiner whenever the County observes or otherwise becomes aware of any development that affects the scope of timing or the Medical Examiner's services, or any defect in the work of the Medical Examiner.

ARTICLE 7
Contractor's Responsibilities

- 7.1 The Medical Examiner shall not discriminate against any employee or applicant for employment because race, color, religion, sex, age, national origin, disability or martial status. The Medical Examiner shall take affirmative action to ensure that applicants are employed, without regard to their race, color, religion, sex, age, national origin, disability or marital status. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer, recruitment, or recruitment advertising, layoff, or termination, rates of pay or other forms of compensation, and selection for training, including apprenticeship. The Medical Examiner agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the personnel officer setting forth the provisions of this equal opportunity clause.
- 7.2 The Medical Examiner and her employees, agents, and any subcontractors and their employees and agents shall be deemed to be independent contractors and not agents or employees of the County; shall not attain any rights or benefits under Escambia County Civil Service or retirement or health benefits of the State of Florida through the County or any other right generally afforded to County classified or unclassified employees, and furthermore, shall not be deemed entitled to Florida Workers' Compensation benefits as employees of the County.

ARTICLE 8
General Provisions

- 8.1 **Termination:**
- (a) This Agreement may be terminated by either party for cause, or by the County for convenience, upon thirty (30) days written notice by the terminating party to the other party of such termination date.
- (b) Termination for cause shall include, but not be limited to, misuse of funds, fraud, lack of compliance with applicable State of Florida rules, laws, regulations, and County ordinances, and failure to perform in a timely manner any provision of this Agreement.
- (c) In no event shall a termination for convenience by the County be deemed a default, and any such termination shall not subject the County to any penalty or other claim for damages. The Medical Examiner shall be paid the pro rata share of her salary, fees, and expenses through the date of the termination of this Agreement.

8.3 Records:

- (a) The Medical Examiner shall keep records and accounts and shall require any subcontractors to keep records and accounts as may be necessary in order to record complete and correct entries charged to this Agreement and for any expenses for which the Medical Examiner expects to be reimbursed. Such books and records will be available at all reasonable times for examination and audit by the County and shall be kept for a period of three (3) years after the completion of all work to be performed pursuant to this Agreement. Incomplete or incorrect entries in such books and records will be grounds for disallowance by the County of salary, any fees, or expenses based upon such entries.
- (b) The Medical Examiner acknowledges that this Agreement and any related financial records, audits, reports, plans, correspondence, and other documents may be subject to disclosure to members of the public pursuant Chapter 119, Florida Statutes, as amended. In the event the Medical Examiner fails to abide by the provision of Chapter 119, the County may without prejudice to any right or remedy and after giving the Medical Examiner seven (7) days written notice, during which period the Medical Examiner still fails to allow access to such document, terminate the employment of the Medical Examiner. In such case, the Medical Examiner shall not be entitled to receive any further payment. Reasonable terminal expenses incurred by the County may be deducted from any payments left owing to the Medical Examiner (excluding monies owed the Medical Examiner for subcontractor work).

8.4 Assignment: This Agreement, or any interest herein, shall not be assigned, transferred, or otherwise encumbered, under any circumstances, by the Medical Examiner, without the prior written consent of the County. However, the Agreement shall run with the Escambia County Board of County Commissioners and its successors.

8.5 Insurance: The Medical Examiner is required to carry the following insurance:

- (a) Commercial General Liability with \$1,000,000 minimum per occurrence, including coverage parts of bodily injury, property damage, broad form property damage, personal injury, independent contractors, blanket contractual liability, and completed operations.
- (b) Automobile Liability with \$1,000,000 per occurrence minimum combined single limits for all hired, owned, and non-owned vehicles.
- (c) Professional Liability with \$1,000,000 per occurrence minimum limit.
- (d) Florida statutory workers' compensation and employers' liability with employers' liability limits of at least \$100,000 each accident and \$100,000 each employee/\$500,000 policy limit for disease.
- (e) All liability coverage shall be through carriers admitted to do business in the State of Florida. Carriers shall be "A-"rated with a minimum financial size of VII, according A.M. Best Key Rating Guide, Latest Edition. Liability policies shall be underwritten on the occurrence basis, except the professional impairments coverage may be provided on a claims made basis. Escambia County and the Board of County Commissioners shall be "additional insured" on all liability policies (except professional liability). Certificates of insurance shall be provided to the Office of Management and Budget Post Office Box 1591, Pensacola,

Florida 32597-1591. Certificates shall reflect the additional insured status of Escambia County and shall provide for a minimum of thirty (30) days notice of cancellation. Escambia County and the Board of County Commissioners also shall be the certificate holders.

8.6 Representative of County and Medical Examiner:

- (a) It is recognized that questions in the day-to-day conduct of this contract will arise. The Contract Administrator, upon request by the Medical Examiner in writing, shall state the person to whom all communications pertaining to the day-to-day conduct of this Agreement shall be addressed.
- (b) The Medical Examiner shall inform the Contract Administrator in writing to whom matters involving the conduct of the Agreement shall be addressed.

8.7 All Prior Agreements Superseded:

- (a) This document incorporates and includes all prior negotiations, correspondence, conversations, agreements, or understandings applicable to the matters contained herein, and the parties agree that there are no commitments, agreements, or understanding concerning the subject matter of this Agreement that are not contained in this document. Accordingly, it is agreed that no deviation from the terms hereof shall be predicated upon any prior representations or Agreements whether oral or written.
- (b) It is further agreed that no modification, amendment, or alteration in the terms or conditions contained herein shall be effective unless contained in a written document executed with the same formality and of equal dignity herewith.

8.8 Truth-in-Negotiation Certificate: The signing of this Agreement by the Medical Examiner shall act as the execution of a truth-in-negotiation certificate stating that salary rates and other costs supporting the compensation of this Agreement are accurate, complete, and current at the time of contracting. The original contract price and any additions thereto shall be adjusted to exclude any significant sums by which the County determines the contract price was increased due to inaccurate, incomplete, or non-current wage rates and other factual costs. Such contract adjustments shall be made within one (1) year following the end of this Agreement.

8.9 Headings: Headings and subtitles used throughout this Agreement are for the purpose of convenience only, and no heading or subtitle shall modify or be used to interpret the text of any section.

8.10 Gratuities: Neither the Medical Examiner nor any of its employees, agents, and representatives shall offer or give to an officer, official, or employee of the County gifts, entertainment, payments, loans, or other gratuities. The Medical Examiner acknowledges knowledge of the State of Florida's ethics statutes and to the extent applicable to the Medical Examiner; the Medical Examiner agrees to abide with such statutes.

8.11 Conflict of Interest: The Medical Examiner hereby certifies that it will completely disclose to the County all facts bearing upon any possible conflicts, direct or indirect, with her performance, which it believes that any officer, employee, or agent of the Medical Examiner now has or will have. The Medical Examiner shall make disclosure contemporaneously with the execution of this Agreement and at any time thereafter that

such facts become known to the Medical Examiner. The Medical Examiner at all times shall perform her obligations under this Agreement in a manner consistent with the best interests of the County. Failure to abide by this section shall result in the immediate termination of this Agreement.

- 8.12 Survival:** All other provisions, which by their inherent character, sense, and contest are intended to survive termination of this Agreement, shall survive the termination of this Agreement.
- 8.13 Governing Law:** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida, and the parties stipulate that venue for any matter which is a subject of this Agreement shall be in the County of Escambia.
- 8.14 Interpretation:** For the purpose of this Agreement, the singular includes the plural and the plural shall include the singular. References to statutes or regulations shall include all statutory or regulatory provisions consolidating, amending, or replacing the statute or regulation referred to. Words not otherwise defined that have well-known technical or industry meaning, are used in accordance with such recognized meaning. References to persons include their respective permitted successors and assigns and, in the case of governmental persons, persons succeeding to their respective functions and capacities.
- (a) If the Medical Examiner discovers any material discrepancy, deficiency, ambiguity, error, or omission in this Agreement, or is otherwise in doubt as to the meaning of any provision of the Agreement, the Medical Examiner shall immediately notify the County and request clarification of the County's interpretation of this Agreement.
- (b) This Agreement shall not be more strictly construed against either party hereto by reason of the fact that one party may have drafted or prepared any or all of the terms and provisions hereof.
- 8.15 Severability:** The invalidity or non-enforceability of any portion or provision of this Agreement shall not affect the validity or enforceability of any other portion or provision. Any invalid or unenforceable portion or provision shall be deemed severed from this Agreement and the balance hereof shall be construed and enforced as if this Agreement did not contain such invalid or unenforceable portion or provision.
- 8.16 Compliance with Laws:** The Medical Examiner shall keep fully informed regarding and shall fully and timely comply with all current laws and future laws that may affect those engaged or employed in the performance of this Agreement. Without limiting the generality of the foregoing, the Medical Examiner shall observe all laws, rules, and regulations of federal, state, and local officials relating to the subject matter of this Agreement.
- 8.17 Participation in Other Proceedings:** At the County's request, the Medical Examiner shall allow itself to be joined as a party in any legal proceeding that involved the County regarding any matter which is the subject of this Agreement. This provision is for the benefit of the County and not for the benefit of any other party.
- 8.18 Further Documents:** The parties shall execute and deliver all documents and perform further actions that may be reasonably necessary to effectuate the provisions of this Agreement.

8.19 No Waiver: The failure of the Medical Examiner of the County to insist upon the strict performance of the terms and conditions hereof shall not constitute or be construed as a waiver or relinquishment of any other provision or of either party's right to thereafter enforce the same in accordance with this Agreement.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on the respective dates under each signature: Escambia County through its Board of County Commissioners, signing by its duly authorized Chairman and Andrea Minyard, M.D., Medical Examiner for Medical Examiner District I of the State of Florida.

COUNTY:

ESCAMBIA COUNTY, FLORIDA a political subdivision of the State of Florida acting by and through its duly authorized Board of County Commissioners.

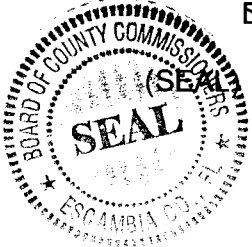
By: [Signature]
D.B. Underhill, Chairman

Date: 10/5/2017

ATTEST: Pam Childers
Clerk of the Circuit Court

[Signature]
Deputy Clerk

BCC Approved: 10-05-2017



MEDICAL EXAMINER:

ANDREA MINYARD, M.D., the duly appointed Medical Examiner for Medical Examiner District I of the State of Florida.

By: [Signature]
Andrea Minyard, M.D.

Date: 10/03/17

[Signature]
Witness

[Signature]
Witness

This document approved as to form and legal sufficiency.

By: [Signature]
Title: SACA
Date: 9/12/17

Exhibit "A"**SCOPE OF SERVICES**

The Medical Examiner shall perform all the statutory duties set out in Chapter 406, Florida Statutes as the Medical Examiner for Escambia County.

The professional services provided to Escambia County by the Medical Examiner shall include, but are not limited to the following:

1. Performing medico-legal autopsies.
2. Performing medico-legal observations.
3. Performing medico-legal investigations.
4. Approving all cremation/burial-at-sea/scientific donation requests.
5. Examining selected death scenes.
6. Teaching law enforcement, emergency responders, and forensic science students.
7. Being available for consultation 24 hours/day, 7 days/week, including holidays.
8. Conducting monthly meetings for law enforcement and prosecutors when fully staffed.



BOARD OF COUNTY COMMISSIONERS
Escambia County, Florida

AI-12856 County Administrator's Report 10. 3.
BCC Regular Meeting Budget & Finance Consent

Meeting Date: 10/05/2017

Issue: Approval of Agreement Between Escambia County and Andrea Minyard, M.D., District 1 Medical Examiner

From: Stephan Hall, Budget Manager

Organization: Asst County Administrator - Lovoy

CAO Approval:

A handwritten signature in black ink, appearing to read "Stephan Hall", written over a horizontal line.

RECOMMENDATION:

Recommendation Concerning the Agreement between the Board of County Commissioners and Andrea Minyard, M.D., District 1 Medical Examiner - Stephan Hall, Budget Manager, Management and Budget Services

That the Board take the following action concerning the Agreement between the Board of County Commissioners and Andrea Minyard, M.D., District 1 Medical Examiner:

- A. Approve the State of Florida, County of Escambia, Agreement between Board of County Commissioners and District 1 Medical Examiner, Andrea Minyard, M.D., for Medical Examiner Services for Escambia County, Florida, effective for one year from October 1, 2017, through September 30, 2018, in the amount of \$889,817, to be paid from the General Fund (001), Cost Center 410201;
- B. Authorize the Chairman to sign the Agreement for Medical Examiner Services; and
- C. Authorize the issuance of the necessary Purchase Order.

BACKGROUND:

The current Agreement with the District 1 Medical Examiner expired on September 30, 2017. The new agreement will expire on September 30, 2018.

BUDGETARY IMPACT:

Funds are available in the Fiscal Year 2017/2018 General Fund (001) Budget.

LEGAL CONSIDERATIONS/SIGN-OFF:

The County Attorney has reviewed and approved the Agreement.

PERSONNEL:

N/A

POLICY/REQUIREMENT FOR BOARD ACTION:

Board action is necessary for approval of this Agreement and the necessary purchase order.

IMPLEMENTATION/COORDINATION:

N/A

Attachments

Medical Examiner

**STATE OF FLORIDA
COUNTY OF ESCAMBIA**

**AGREEMENT BETWEEN BOARD OF COUNTY COMMISSIONERS AND
DISTRICT I MEDICAL EXAMINER ANDREA MINYARD, M.D., FOR MEDICAL
EXAMINER SERVICES FOR ESCAMBIA COUNTY, FLORIDA**

THIS AGREEMENT is made and entered into by and between Escambia County, Florida, a political subdivision of the State of Florida, its successors and assigns, through its Board of County Commissioners, with administrative offices at 221 Palafox Place, Pensacola, Florida 32502, (hereinafter referred to as the "County"), and Andrea Minyard, M.D., District I Medical Examiner of the State of Florida, with administrative offices at 5151 North 9th Avenue, Pensacola, FL 32504 and a federal tax identification number of 54-2143487 (hereinafter referred to as the "Medical Examiner").

WITNESSETH:

WHEREAS, pursuant to Chapter 406, Florida Statutes, Andrea Minyard, M.D., has been appointed District Medical Examiner by the Governor in and for Medical Examiner District I of the State of Florida; and

WHEREAS, Chapter 406, Florida Statutes, requires the Board of County Commissioners of each county within a Medical Examiner District to establish and to pay the reasonable salary, fees, and expenses of the Medical Examiner and associate medical examiners; and

WHEREAS, the Board of County Commissioners has determined that it is in the best interests of Escambia County that the County enter into an Agreement with the Medical Examiner for the performance as an independent contractor of her statutory duties in Escambia County; and

WHEREAS, the County and Medical Examiner have agreed to execute this Agreement for the purposes of setting the terms and conditions of such employment as required under Section 406.06, Florida Statutes.

NOW, THEREFORE, for the reasons set forth above, and in consideration of the promises of the parties hereto, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

ARTICLE 1
Recitals

- 1.1 The recitals and all statements contained herein are incorporated into and made a part of this Agreement.
- 1.2 All previous agreements entered into between the County and the Medical Examiner are hereby terminated and replaced by this Agreement.

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Scope of Services

- 2.1 The Medical Examiner shall provide the professional services described in the Scope of Services, attached hereto as "Exhibit A" and incorporated by reference herein, to assist the County in complying with Chapter 406, Florida Statutes.

- 2.2 The Medical Examiner shall perform the services for Escambia County required of her by Florida law and the regulations of the Florida Department of Law Enforcement. She is authorized to appoint such associate medical examiners, investigators, and other staff personnel as are reasonably necessary to assist her in the performance of this Agreement; provided, however, during its term, she shall not engage more staff than provided for in the approved County budget for Fiscal Year 2017/2018 without first obtaining approval of the County.
- 2.3 Unless otherwise specified, these services shall be completed in accordance with the standard care in the profession of medicine at the time such services are rendered, or in accordance with the State of Florida statutory standards, as applicable.
- 2.4 Such medical examiner services, generally, shall include those professional services performed pursuant to Chapter 406, Florida Statutes by a licensed pathologist, her employees, subcontractors, and any other services specifically included herein.
- 2.5 Medical Examiner District I is an independent special district created for the restricted purposes set out in Chapter 406, Florida Statutes, and the Medical Examiner is a district officer of the State of Florida.
- 2.6 The Medical Examiner as head of Medical Examiner District I, an agency of the State of Florida as defined in Section 768.28, Florida Statutes, agrees to be fully responsible for her negligent acts or omissions or tortious acts and for those of the district's employees, authorized agents, or representatives which result in claims or suits against the County and agrees to be fully liable for any damages proximately caused by said acts or omissions. Nothing herein is intended to serve as a waiver of sovereign immunity by Medical Examiner District I or the County to which sovereign immunity applies. Nothing herein shall be construed as consent by Medical Examiner District I or the County to be sued by third parties in any matter arising out of this Agreement.
- 2.7 The parties understand and agree that the Medical Examiner shall provide to the County the services required herein as an independent contractor and shall not be considered for any purpose an employee, agent, joint venturer, or partner of the County.

ARTICLE 3 **Subcontractors**

- 3.1 The County approves the use of subcontractors by the Medical Examiner. In the event the Medical Examiner, during the course of the work under this Agreement, requires the services of any subcontractors or other professional associates not presently employed her, the County may require the prior written approval before employment of such persons unless such personnel are already included in the current Medical Examiner District I budget.

ARTICLE 4 **Term of the Contract and Time Requirements**

- 4.1 This Agreement shall become effective October 1, 2017, and will remain in effect until terminated by the County pursuant to Article 8.1, or until expiration of the Agreement on September 30, 2018. It may be renewed by the parties subject to an annual appropriation of the Board of County Commissioners. The Medical Examiner shall promptly begin and shall diligently provide the professional services contemplated herein in accordance with the Scope of Services, provided in "Exhibit A".

- 4.2 These services shall be performed as expeditiously as is consistent with professional skill and care and the orderly progress of the work.
- 4.3 Prior to beginning the performance of any services under this Agreement, the Medical Examiner must receive in writing a Notice to Proceed from the County's Contract Administrator.

ARTICLE 5
Compensation and Method of Billing and Payment

- 5.1 **Compensation:** The County agrees to pay the Medical Examiner, as compensation for her professional services. As consideration for the services to be provided for herein, the County's compensation shall not exceed the County's approved annual budget for Medical Examiner services and all amendments thereto for Fiscal Year 2017/2018.
- 5.1.1 The annual budget for Fiscal Year 2017-2018 approved by County prior to any amendments is Eight Hundred, Eighty Nine Thousand, Eight Hundred, Seventeen and 00/100 dollars (\$889,817.00).
- 5.1.2 The Medical Examiner shall comply with the spending limitations imposed by the annual budget as provided herein and authorized by the Escambia County Board of County Commissioners. If, however, extraordinary events should occur including, but not limited to, a man-made or natural mass casualty incident, which could not reasonably be contemplated at the time the annual budget was approved, the Medical Examiner may submit a budget amendment to the County for approval by the Escambia County Board of County Commissioners. The annual budget may only be amended upon mutual written agreement of the Parties.
- 5.2 **Compensation Schedule:** The compensation schedule, as used herein, shall mean the charges for those tasks performed by the Medical Examiner pursuant to Chapter 406, Florida Statutes.
- 5.2.1 Such compensation shall include the Medical Examiner's salaries of professional and administrative staff, sick leave, vacation, unemployment, excise and payroll taxes, contributions for social security, unemployment compensation insurance, retirement benefits, medical and insurance benefits, air travel, auto travel, telephone, facsimile, reproduction costs, other routine office overhead expenses, profit, and all other professional fees, costs, and expenses of every type.
- 5.3 **Method of Billing and Payment:**
- (a) The Medical Examiner shall be paid monthly for budgeted salaries, fees, and expenses. However, any such payments shall not be made more frequently than once a month. The Medical Examiner shall submit monthly invoices with documentation of actual expenditures, with the exception of professional fees. Professional fees will be billed in twelve equal monthly installments of the appropriate budgeted amount. Upon review, the County shall pay all eligible salaries and expenses for that month. Any portion of the budgeted amount not used by the Medical Examiner shall be retained by the County at the end of the fiscal year, once final payment has been made for invoiced expenses.
- (b) Payments for operating expenses shall be made monthly for properly incurred expenses as budgeted during that month; provided, however, that any monies

paid for legal services expenses shall be a portion of a discreet sum-certain annually budgeted expense amount and shall not entitle the Medical Examiner to additional payment beyond that stated amount. Under no circumstances is this section to be interpreted as to provide for an indemnification by the County for attorney fees or other legal costs incurred by the Medical Examiner.

- (c) The County agrees that it shall pay the Medical Examiner within twenty (20) business days of receipt of the Medical Examiner's statement provided that the invoice is correct and is consistent with the terms of this Agreement.

5.4 Additional Services and Changes in the Scope of Services: The County or the Medical Examiner may request changes that would increase, decrease, or otherwise modify the Scope of Services provided under this Agreement. Such changes must be in accordance with the laws of the State of Florida and the policies of the County and must be contained in a written amendment, executed by the parties thereto, with the same formality and of equal dignity prior to any deviation from the terms of this Agreement, including the initiation of any extra work.

5.5 Notices:

- (a) Any notice, invoice, payment, or other communication under this Agreement required hereunder or desired by the party giving such notice shall be given in writing and delivered by hand or through the instrumentality of certified mail of the United States Postal Service or other private courier service, such as Federal Express.
- (b) Unless otherwise notified in writing of a new address, all notices, payments, and invoices shall be made to each party at the below listed addresses. Rejection, or other refusal by the addressee to accept, or the inability of the courier service, or the United States Postal Service to deliver because of a change of address of which no notice was given, shall be deemed to be receipt of the notice sent. Any party shall have the right, from time to time, to change the address to which notices shall be sent by giving the other party at least ten (10) days prior notice of the address change.

- (c) Payments and notices to the Medical Examiner shall be sent to:

Andrea Minyard, M.D.
District Medical Examiner
Gulf Coast Autopsy Physicians, P.A.
P. O. Box 10981
Pensacola, FL 32524-0981

- (d) Invoices to County shall be sent to: Notices to County shall be sent to:

Stephan Hall, Budget Manager
Mgmt. & Budget Services Dept.
P. O. Box 1591
Pensacola, Florida 32591

Jack R. Brown
County Administrator
P. O. Box 1591
Pensacola, Florida 32591

ARTICLE 6
Cooperation of the County

- 6.1 It shall be the obligation of the County to provide the Medical Examiner with all reasonably required resources pursuant to Chapter 406, Florida Statutes necessary to successfully carryout the duties of her office.
- 6.2 The County shall give prompt written notice to the Medical Examiner whenever the County observes or otherwise becomes aware of any development that affects the scope of timing or the Medical Examiner's services, or any defect in the work of the Medical Examiner.

ARTICLE 7
Contractor's Responsibilities

- 7.1 The Medical Examiner shall not discriminate against any employee or applicant for employment because race, color, religion, sex, age, national origin, disability or marital status. The Medical Examiner shall take affirmative action to ensure that applicants are employed, without regard to their race, color, religion, sex, age, national origin, disability or marital status. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer, recruitment, or recruitment advertising, layoff, or termination, rates of pay or other forms of compensation, and selection for training, including apprenticeship. The Medical Examiner agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the personnel officer setting forth the provisions of this equal opportunity clause.
- 7.2 The Medical Examiner and her employees, agents, and any subcontractors and their employees and agents shall be deemed to be independent contractors and not agents or employees of the County; shall not attain any rights or benefits under Escambia County Civil Service or retirement or health benefits of the State of Florida through the County or any other right generally afforded to County classified or unclassified employees, and furthermore, shall not be deemed entitled to Florida Workers' Compensation benefits as employees of the County.

ARTICLE 8
General Provisions

- 8.1 **Termination:**
- (a) This Agreement may be terminated by either party for cause, or by the County for convenience, upon thirty (30) days written notice by the terminating party to the other party of such termination date.
- (b) Termination for cause shall include, but not be limited to, misuse of funds, fraud, lack of compliance with applicable State of Florida rules, laws, regulations, and County ordinances, and failure to perform in a timely manner any provision of this Agreement.
- (c) In no event shall a termination for convenience by the County be deemed a default, and any such termination shall not subject the County to any penalty or other claim for damages. The Medical Examiner shall be paid the pro rata share of her salary, fees, and expenses through the date of the termination of this Agreement.

8.3 Records:

- (a) The Medical Examiner shall keep records and accounts and shall require any subcontractors to keep records and accounts as may be necessary in order to record complete and correct entries charged to this Agreement and for any expenses for which the Medical Examiner expects to be reimbursed. Such books and records will be available at all reasonable times for examination and audit by the County and shall be kept for a period of three (3) years after the completion of all work to be performed pursuant to this Agreement. Incomplete or incorrect entries in such books and records will be grounds for disallowance by the County of salary, any fees, or expenses based upon such entries.
- (b) The Medical Examiner acknowledges that this Agreement and any related financial records, audits, reports, plans, correspondence, and other documents may be subject to disclosure to members of the public pursuant Chapter 119, Florida Statutes, as amended. In the event the Medical Examiner fails to abide by the provision of Chapter 119, the County may without prejudice to any right or remedy and after giving the Medical Examiner seven (7) days written notice, during which period the Medical Examiner still fails to allow access to such document, terminate the employment of the Medical Examiner. In such case, the Medical Examiner shall not be entitled to receive any further payment. Reasonable terminal expenses incurred by the County may be deducted from any payments left owing to the Medical Examiner (excluding monies owed the Medical Examiner for subcontractor work).

8.4 Assignment: This Agreement, or any interest herein, shall not be assigned, transferred, or otherwise encumbered, under any circumstances, by the Medical Examiner, without the prior written consent of the County. However, the Agreement shall run with the Escambia County Board of County Commissioners and its successors.

8.5 Insurance: The Medical Examiner is required to carry the following insurance:

- (a) Commercial General Liability with \$1,000,000 minimum per occurrence, including coverage parts of bodily injury, property damage, broad form property damage, personal injury, independent contractors, blanket contractual liability, and completed operations.
- (b) Automobile Liability with \$1,000,000 per occurrence minimum combined single limits for all hired, owned, and non-owned vehicles.
- (c) Professional Liability with \$1,000,000 per occurrence minimum limit.
- (d) Florida statutory workers' compensation and employers' liability with employers' liability limits of at least \$100,000 each accident and \$100,000 each employee/\$500,000 policy limit for disease.
- (e) All liability coverage shall be through carriers admitted to do business in the State of Florida. Carriers shall be "A-"rated with a minimum financial size of VII, according A.M. Best Key Rating Guide, Latest Edition. Liability policies shall be underwritten on the occurrence basis, except the professional impairments coverage may be provided on a claims made basis. Escambia County and the Board of County Commissioners shall be "additional insured" on all liability policies (except professional liability). Certificates of insurance shall be provided to the Office of Management and Budget Post Office Box 1591, Pensacola,

Florida 32597-1591. Certificates shall reflect the additional insured status of Escambia County and shall provide for a minimum of thirty (30) days notice of cancellation. Escambia County and the Board of County Commissioners also shall be the certificate holders.

8.6 Representative of County and Medical Examiner:

- (a) It is recognized that questions in the day-to-day conduct of this contract will arise. The Contract Administrator, upon request by the Medical Examiner in writing, shall state the person to whom all communications pertaining to the day-to-day conduct of this Agreement shall be addressed.
- (b) The Medical Examiner shall inform the Contract Administrator in writing to whom matters involving the conduct of the Agreement shall be addressed.

8.7 All Prior Agreements Superseded:

- (a) This document incorporates and includes all prior negotiations, correspondence, conversations, agreements, or understandings applicable to the matters contained herein, and the parties agree that there are no commitments, agreements, or understanding concerning the subject matter of this Agreement that are not contained in this document. Accordingly, it is agreed that no deviation from the terms hereof shall be predicated upon any prior representations or Agreements whether oral or written.
- (b) It is further agreed that no modification, amendment, or alteration in the terms or conditions contained herein shall be effective unless contained in a written document executed with the same formality and of equal dignity herewith.

8.8 Truth-in-Negotiation Certificate: The signing of this Agreement by the Medical Examiner shall act as the execution of a truth-in-negotiation certificate stating that salary rates and other costs supporting the compensation of this Agreement are accurate, complete, and current at the time of contracting. The original contract price and any additions thereto shall be adjusted to exclude any significant sums by which the County determines the contract price was increased due to inaccurate, incomplete, or non-current wage rates and other factual costs. Such contract adjustments shall be made within one (1) year following the end of this Agreement.

8.9 Headings: Headings and subtitles used throughout this Agreement are for the purpose of convenience only, and no heading or subtitle shall modify or be used to interpret the text of any section.

8.10 Gratuities: Neither the Medical Examiner nor any of its employees, agents, and representatives shall offer or give to an officer, official, or employee of the County gifts, entertainment, payments, loans, or other gratuities. The Medical Examiner acknowledges knowledge of the State of Florida's ethics statutes and to the extent applicable to the Medical Examiner; the Medical Examiner agrees to abide with such statutes.

8.11 Conflict of Interest: The Medical Examiner hereby certifies that it will completely disclose to the County all facts bearing upon any possible conflicts, direct or indirect, with her performance, which it believes that any officer, employee, or agent of the Medical Examiner now has or will have. The Medical Examiner shall make disclosure contemporaneously with the execution of this Agreement and at any time thereafter that

such facts become known to the Medical Examiner. The Medical Examiner at all times shall perform her obligations under this Agreement in a manner consistent with the best interests of the County. Failure to abide by this section shall result in the immediate termination of this Agreement.

- 8.12 Survival:** All other provisions, which by their inherent character, sense, and context are intended to survive termination of this Agreement, shall survive the termination of this Agreement.
- 8.13 Governing Law:** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida, and the parties stipulate that venue for any matter which is a subject of this Agreement shall be in the County of Escambia.
- 8.14 Interpretation:** For the purpose of this Agreement, the singular includes the plural and the plural shall include the singular. References to statutes or regulations shall include all statutory or regulatory provisions consolidating, amending, or replacing the statute or regulation referred to. Words not otherwise defined that have well-known technical or industry meaning, are used in accordance with such recognized meaning. References to persons include their respective permitted successors and assigns and, in the case of governmental persons, persons succeeding to their respective functions and capacities.
- (a) If the Medical Examiner discovers any material discrepancy, deficiency, ambiguity, error, or omission in this Agreement, or is otherwise in doubt as to the meaning of any provision of the Agreement, the Medical Examiner shall immediately notify the County and request clarification of the County's interpretation of this Agreement.
- (b) This Agreement shall not be more strictly construed against either party hereto by reason of the fact that one party may have drafted or prepared any or all of the terms and provisions hereof.
- 8.15 Severability:** The invalidity or non-enforceability of any portion or provision of this Agreement shall not affect the validity or enforceability of any other portion or provision. Any invalid or unenforceable portion or provision shall be deemed severed from this Agreement and the balance hereof shall be construed and enforced as if this Agreement did not contain such invalid or unenforceable portion or provision.
- 8.16 Compliance with Laws:** The Medical Examiner shall keep fully informed regarding and shall fully and timely comply with all current laws and future laws that may affect those engaged or employed in the performance of this Agreement. Without limiting the generality of the foregoing, the Medical Examiner shall observe all laws, rules, and regulations of federal, state, and local officials relating to the subject matter of this Agreement.
- 8.17 Participation in Other Proceedings:** At the County's request, the Medical Examiner shall allow itself to be joined as a party in any legal proceeding that involved the County regarding any matter which is the subject of this Agreement. This provision is for the benefit of the County and not for the benefit of any other party.
- 8.18 Further Documents:** The parties shall execute and deliver all documents and perform further actions that may be reasonably necessary to effectuate the provisions of this Agreement.

8.19 **No Waiver:** The failure of the Medical Examiner of the County to insist upon the strict performance of the terms and conditions hereof shall not constitute or be construed as a waiver or relinquishment of any other provision or of either party's right to thereafter enforce the same in accordance with this Agreement.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on the respective dates under each signature: Escambia County through its Board of County Commissioners, signing by its duly authorized Chairman and Andrea Minyard, M.D., Medical Examiner for Medical Examiner District I of the State of Florida.

COUNTY:

ESCAMBIA COUNTY, FLORIDA a political subdivision of the State of Florida acting by and through its duly authorized Board of County Commissioners.

By: _____
D.B. Underhill, Chairman

Date: _____

ATTEST: Pam Childers
Clerk of the Circuit Court

Deputy Clerk

(SEAL)

BCC Approved: _____

MEDICAL EXAMINER:

ANDREA MINYARD, M.D., the duly appointed Medical Examiner for Medical Examiner District I of the State of Florida.

By: _____
Andrea Minyard, M.D.

Date: _____

Witness

Witness

This document approved as to form and legal sufficiency.

By: _____

Title: SACA

Date: 9/12/17

Exhibit "A"

SCOPE OF SERVICES

The Medical Examiner shall perform all the statutory duties set out in Chapter 406, Florida Statutes as the Medical Examiner for Escambia County.

The professional services provided to Escambia County by the Medical Examiner shall include, but are not limited to the following:

1. Performing medico-legal autopsies.
2. Performing medico-legal observations.
3. Performing medico-legal investigations.
4. Approving all cremation/burial-at-sea/scientific donation requests.
5. Examining selected death scenes.
6. Teaching law enforcement, emergency responders, and forensic science students.
7. Being available for consultation 24 hours/day, 7 days/week, including holidays.
8. Conducting monthly meetings for law enforcement and prosecutors when fully staffed.

EXHIBIT B

CONTRACT & LEASE AGREEMENT CONTROL FORM

Date: 9/28/15

Contract/Lease Control #: C04-1047-BCC

Bid #: N/A

Contract/Lease Type: AGREEMENT

Award to/Lessee: DR. A. MINYARD

Lessor:

Effective Date: 2/3/2004

Term/Expires: 9/30/2016

Description of Contract/Lease: COUNTY MEDICAL EXAMINER SERVICES

Department Manager: ASSIST COUNTY ADMINISTRATOR

Department Monitor: D. MILLER

Monitor's Telephone #: 689-5007

Monitor's Fax #: 689-5025

Date Closed:

CONTRACT, LEASE, AGREEMENT CONTROL FORM

Date: 09-13-2017

Contract/Lease Control #: C04-1047-BCC

Bid #: NA

Contract/Lease Type: AGREEMENT

Award To/Lessee: DR. A MINYARD

Owner/Lessor: OKALOOSA COUNTY

Effective Date: 02/03/2004

Expiration Date: 09/30/2018

Description of Contract/Lease: COUNTY MEDICAL EXAMINER SERVICES

Department: BCC

Department Monitor: HOFSTAD

Monitor's Telephone #: 850-651-7515

Monitor's FAX # or E-mail: JHOFSTAD@CO.OKALOOSA.FL.US

Closed:

Cc: Finance Department Contracts & Grants Office

PROCUREMENT/CONTRACT/LEASE INTERNAL COORDINATION SHEET

Procurement/Contract/Lease Number: C04-1047-BCC Tracking Number: 2294-17

Procurement/Contractor/Lessee Name: Dr. Andrea M. Miyata Grant Funded: YES ___ NO ___

Purpose: Medical Examiner Services

Date/Term: 10/1/2017 - 9/30/2018

Amount: _____

Department: BCC

Dept. Monitor Name: Huber

1. GREATER THAN \$50,000
 2. GREATER THAN \$25,000
 3. \$25,000 OR LESS

Purchasing Review

Procurement or Contract/Lease requirements are met:

Ch Powell Date: 7/10/2017

Purchasing Director or designee Greg Kisela, Charles Powell, DeRita Mason, Matthew Young

2CFR Compliance Review (if required)

Approved as written: Not Required

Grants Coordinator _____ Date: _____

Renee Biby

Risk Management Review

Approved as written: with updated Ins. Req.

Krystal King Date: 7-11-17

Risk Manager or designee Laura Porter or Krystal King

County Attorney Review

Approved as written:

[Signature] Date: 7.12.17

County Attorney Gregory T. Stewart, Lynn Hoshihara, Kerry Parsons or Designee

Following Okaloosa County approval:

Contracts & Grants Office

Document has been received:

Contracts & Grants Manager _____ Date: _____

Marcella Eubanks, Mindy Kovalsky, Ashley Endris

RENEWAL AND 13TH AMENDMENT TO CONTRACT #C04-1047-BCC
DISTRICT MEDICAL EXAMINER DR. ANDREA N. MINYARD
MEDICAL EXAMINER SERVICES

This renewal and 13th amendment to Contract #C04-1047-BCC, dated August 17, 2004, is made and entered into on this 7th day of September 2017, by and between Okaloosa County, Florida, (hereinafter referred to as the "County") and Dr. Andrea N. Minyard, (hereinafter referred to as the "District Medical Examiner").

WHEREAS, on August 17, 2004, the County and District Medical Examiner entered into a contract, C04-1047-BCC, for the provision of medical examiner services; and

WHEREAS, the term of contract C04-1047-BCC was for one year from October 1, 2004-September 30, 2005; however, the contract provides for renewal for additional one year terms upon agreement between the Parties and by an amendment to the agreement; and

WHEREAS, Paragraph 7 of C04-1047-BCC is revised to provide the approved annual budget for Fiscal Year 2017-2018; and

NOW THEREFORE, in consideration of the mutual covenants herein and other good and valuable consideration, the parties hereby agree to amend C04-1047-BCC as follows:

1. C04-1047-BCC, is hereby renewed for an additional term. The contract renewal period shall begin October 1, 2017, and will expire September 30, 2018.
2. Paragraph 7 of C04-1047-BCC, is amended to update the District Medical Examiner approved budget for Fiscal Year 2017-2018. The annual budget that has been approved by the County is five hundred seventy-eight thousand, two hundred thirty-six dollars and 00/100 (\$578,236.00). Expenditure items are estimated as follows:
 - a. Salary, salary related, administrative expenses: Two hundred forty-three thousand, three hundred seventy-one dollars and 00/100 (\$243,371.00)
 - b. Professional fees: Two hundred fourteen thousand, four hundred fifty-nine dollars and 00/100 (\$214,459.00)
 - c. Contracted fees: Sixty-eight thousand, eight hundred seventy dollars and 00/100 (\$68,870.00)
 - d. Other operating expenses: Fifty-one thousand, five hundred thirty-six dollars and 00/100 (\$51,536.00)
 - e. Capital outlay: \$0.00

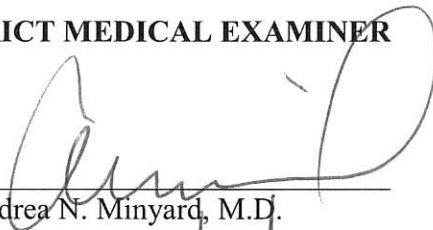
The County stipulates, agrees and understands that the terms of this contract contemplate the anticipated activities and workload of the Medical Examiner based upon past statistics and reasonable projections. The County agrees that in the event the

maximum payable amount has been dispersed, it shall reimburse the Medical Examiner for all related expenses as are submitted to the County.

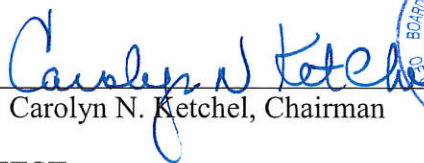
3. C04-1047-BCC, is amended to update the General Services Insurance Requirements attached hereto.
4. All other provisions of the Contract shall remain in full force and effect through the duration of the renewal.

IN WITNESS WHEREOF, the parties hereto have executed this renewal and amendment as of the day and year first written.

DISTRICT MEDICAL EXAMINER

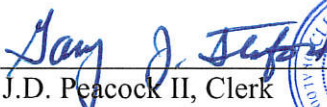
By: 
Andrea N. Minyard, M.D.
Date: 8/14/17

**OKALOOSA COUNTY
BOARD OF COUNTY COMMISSIONERS**

By: 
Carolyn N. Ketchel, Chairman



ATTEST:

By: 
J.D. Peacock II, Clerk



GENERAL SERVICES INSURANCE REQUIREMENTS

REVISED: 6/12/17

CONTRACTOR'S INSURANCE

1. The Contractor shall not commence any work in connection with this Agreement until he has obtained all required insurance and such insurance has been approved by the Okaloosa County Risk Manager or designee.
2. All insurance policies shall be with insurers licensed to do business in the State of Florida.
3. All insurance shall include the interest of all entities named and their respective agents, consultants, servants and employees of each and all other interests as may be reasonably required by Okaloosa County as Additional Insured. The coverage afforded the Additional Insured under this policy shall be primary insurance. If the Additional Insured have other insurance that is applicable to the loss, such other insurance shall be on an excess or contingent basis. The amount of the company's liability under this policy shall not be reduced by the existence of such other insurance.
4. The County shall be listed as Additional Insured by policy endorsement on all insurance contracts applicable to this Agreement except Workers' Compensation and Professional Liability.
5. The County shall be furnished proof of coverage by certificates of insurance (COI) and endorsements for every applicable insurance contract required by this Agreement. The COI's and policy endorsements must be delivered to the County Representative not less than ten (10) days prior to the commencement of any and all contractual Agreements between the County and the Contractor.
6. The County shall retain the right to reject all insurance contracts that do not meet the requirement of this Agreement. Further, the County reserves the right to change these insurance requirements with 60-day notice to the Respondent.
7. The insurance definition of Insured or Additional Insured shall include Subcontractor, Sub-subcontractor, and any associated or subsidiary companies of the Contractor, which are involved, and which is a part of the contract.
8. The County reserves the right at any time to require the Contractor to provide certified copies of any insurance policies to document the insurance coverage specified in this Agreement.

9. The designation of Contractor shall include any associated or subsidiary company which is involved and is a part of the contract and such, if any associated or subsidiary company involved in the project must be named in the Workers' Compensation coverage.
10. All insurance policies shall include a clause to provide 30 days written notice to Okaloosa County for any changes, cancellations or non-renewal of the policy, with the exception of 10 day notice for cancellation due to non-payment of premium. Such notice shall be given directly to the County Representative.

WORKERS' COMPENSATION INSURANCE

1. The Contractor shall secure and maintain during the life of this Agreement Workers' Compensation insurance for all of his employees employed for the project or any site connected with the work, including supervision, administration or management, of this project and in case any work is sublet, with the approval of the County, the Respondent shall require the Subcontractor similarly to provide Workers' Compensation insurance for all employees employed at the site of the project, and such evidence of insurance shall be furnished to the County not less than ten (10) days prior to the commencement of any and all sub-contractual Agreements which have been approved by the County.
2. Such insurance shall comply with the Florida Workers' Compensation Law.
3. No class of employee, including the Contractor himself, shall be excluded from the Workers' Compensation insurance coverage. The Workers' Compensation insurance shall also include Employer's Liability coverage.

BUSINESS AUTOMOBILE AND COMMERCIAL GENERAL LIABILITY INSURANCE

1. The Contractor shall maintain Business Automobile Liability insurance coverage throughout the life of this Agreement. The insurance shall include Owned, Non-owned & Hired Motor Vehicle coverage.
2. The Contractor shall carry other Commercial General Liability insurance against all other Bodily Injury, Property Damage and Personal and Advertising Injury exposures. The coverage shall include both On-and Off-Premises Operations, Contractual Liability, and Broad Form Property Damage.
3. All liability insurance (other than Professional Liability) shall be written on an occurrence basis and shall not be written on a claims-made basis. If the insurance is

issued with an aggregate limit of liability, the aggregate limit of liability shall apply only to the locations included in this Agreement. If, as the result of any claims or other reasons, the available limits of insurance reduce to less than those stated in the Limits of Liability, the Contractor shall notify the County representative in writing. The Contractor shall purchase additional liability insurance to maintain the requirements established in this Agreement. Umbrella or Excess Liability insurance can be purchased to meet the Limits of Liability specified in this Agreement.

4. Commercial General Liability coverage shall be endorsed to include the following:
 - 1.) Premises – Operation Liability
 - 2.) Occurrence Bodily Injury and Property Damage Liability
 - 3.) Independent Contractor’s Liability
 - 4.) Completed Operations and Products Liability

LIMITS OF LIABILITY

The insurance required shall be written for not less than the following, or greater if required by law and shall include Employer’s liability with limits as prescribed in this contract:

	<u>LIMIT</u>
1. Worker’s Compensation	
1.) State	Statutory
2.) Employer’s Liability	\$100,000 each accident
2. Business Automobile	\$1,000,000 each occurrence (A combined single limit)
3. Commercial General Liability	\$1,000,000 each occurrence (A combined single limit)
4. Personal and Advertising Injury	\$250,000
5. Professional Liability (E&O)	\$1,000,000 (claims made)

NOTICE OF CLAIMS OR LITIGATION

The Contractor agrees to report any incident or claim that results from performance of this Agreement. The County representative shall receive written notice in the form of a detailed written report describing the incident or claim within ten (10) days of the Respondent’s knowledge. In the event such incident or claim involves injury and/or property damage to a third party, verbal notification shall be given the same day the

Contractor becomes aware of the incident or claim followed by a written detailed report within ten (10) days of verbal notification.

INDEMNIFICATION & HOLD HARMLESS

To the fullest extent permitted by law, Contractor shall indemnify and hold harmless the County, its officers and employees from liabilities, damages, losses, and costs including but not limited to reasonable attorney fees, to the extent caused by the negligence, recklessness, or wrongful conduct of the Contractor and other persons employed or utilized by the Contractor in the performance of this contract.

Note: For contractor's convenience, this certification form is enclosed and is made a part of the bid package.

CERTIFICATE OF INSURANCE

1. Certificates of insurance, in duplicate, evidencing all required coverage must be submitted to and approved by Okaloosa County prior to the commencement of any of the work. The certificate holder(s) shall be as follows: Okaloosa County, 5479A Old Bethel Road, Crestview, Florida, 32536.
2. All policies shall expressly require 30 days written notice to Okaloosa County at the address set out above, or the cancellations of material alterations of such policies, and the Certificates of Insurance, shall so provide.
3. All certificates shall be subject to Okaloosa County's approval of adequacy of protection and the satisfactory character of the Insurer. County reserves the right to approve or reject all deductible/SIR above \$10,000. The Certificates of Insurance shall disclose any and all deductibles or self-insured retentions (SIRs).
4. All deductibles or SIRs, whether approved by Okaloosa County or not, shall be the Contractor's full responsibility. In particular, the Contractor shall afford full coverage as specified herein to entities listed as Additional Insured.
5. In no way will the entities listed as Additional Insured be responsible for, pay for, be damaged by, or limited to coverage required by this schedule due to the existence of a deductible or SIR. Specific written approval from Okaloosa County will only be provided upon demonstration that the Contractor has the financial capability and funds necessary to cover the responsibilities incurred as a result of the deductible or SIR.

GENERAL TERMS

OKALOOSA COUNTY

Any type of insurance or increase of limits of liability not described above which, the Contractor required for its own protection or on account of statute shall be its own responsibility and at its own expense.

The carrying of the insurance described shall in no way be interpreted as relieving the Contractor of any responsibility under this contract.

Should the Contractor engage a subcontractor or sub-subcontractor, the same conditions will apply under this Agreement to each subcontractor and sub-subcontractor.

The Contractor hereby waives all rights of subrogation against Okaloosa County and its consultants and other indemnities of the Contractor under all the foregoing policies of insurance.

UMBRELLA INSURANCE

The Contractor shall have the right to meet the liability insurance requirements with the purchase of an umbrella insurance policy. In all instances, the combination of primary and umbrella liability coverage must equal or exceed the minimum liability insurance limits stated in this Agreement.

CONTRACT, LEASE, AGREEMENT CONTROL FORM

Date: 09/20/2016

Contract/Lease Control #: C04-1047-BCC

Bid #: NA

Contract/Lease Type: AGREEMENT

Award To/Lessee: DR. A MINYARD

Owner/Lessor: OKALOOSA COUNTY

Effective Date: 02/03/2004

Expiration Date: 09/30/2017

Description of
Contract/Lease: COUNTY MEDICAL EXAMINER SERVICES

Department: BCC

Department Monitor: MHUBER

Monitor's Telephone #: 850-651-7150

Monitor's FAX # or E-mail: MHUBER@CO.OKALOOSA.FL.US

Closed: _____

Cc: Finance Department Contracts & Grants Office

**RENEWAL AND 12TH AMENDMENT TO CONTRACT #C04-1047-BCC
DISTRICT MEDICAL EXAMINER DR. ANDREA N. MINYARD
MEDICAL EXAMINER SERVICES**

This renewal and 12th amendment to Contract #C04-1047-BCC, dated August 17, 2004, is made and entered into on this 8th day of September 2016, by and between Okaloosa County, Florida, (hereinafter referred to as the "County") and Dr. Andrea N. Minyard, (hereinafter referred to as the "District Medical Examiner").

WHEREAS, on August 17, 2004, the County and District Medical Examiner entered into a contract, C04-1047-BCC, for the provision of medical examiner services; and

WHEREAS, the term of contract C04-1047-BCC was for one year from October 1, 2004-September 30, 2005; however, the contract provides for renewal for additional one year terms upon agreement between the Parties and by an amendment to the agreement; and

WHEREAS, Paragraph 7 of C04-1047-BCC is revised to provide the approved annual budget for Fiscal Year 2016-2017; and

WHEREAS, the parties now desire to amend Contract C04-1047-BCC to include language in the Contract pertaining to Public Records as has recently been amended by the Florida Legislature in the 2016 Laws of Florida chapter 20.

NOW THEREFORE, in consideration of the mutual covenants herein and other good and valuable consideration, the parties hereby agree to amend C04-1047-BCC as follows:

1. C04-1047-BCC, is hereby renewed for an additional term. The contract renewal period shall begin October 1, 2016, and will expire September 30, 2017.
2. Paragraph 7 of C04-1047-BCC, is amended to update the District Medical Examiner approved budget for Fiscal Year 2016-2017. The annual budget that has been approved by the County is five hundred eighty-eight thousand, nine hundred eighty-nine dollars and 00/100 (\$588,989.00). Expenditure items are estimated as follows:
 - a. Salary, salary related, administrative expenses: Two hundred sixty-seven thousand, five hundred sixty-seven dollars and 00/100 (\$267,567.00)
 - b. Professional fees: One hundred ninety-nine, sixty-eight dollars and 00/100 (\$199,068.00)
 - c. Contracted fees: Sixty-seven thousand, thirty-nine dollars and 00/100 (\$67,039)
 - d. Other operating expenses: Fifty-five thousand, three hundred fifteen dollars and 00/100 (\$55,315.00)

**CONTRACT # C04-1047-BCC
DR. ANDREA MINYARD
DISTRICT MEDICAL EXAMINER
EXPIRES: SEPTEMBER 30,2017**

- e. Capital outlay: \$0.00

The County stipulates, agrees and understands that the terms of this contract contemplate the anticipated activities and workload of the Medical Examiner based upon past statistics and reasonable projections. The County agrees that in the event the maximum payable amount has been dispersed, it shall reimburse the Medical Examiner for all related expenses as are submitted to the County.

3. C04-1047-BCC is hereby amended to include the following new provision:

Public Records

IF THE DISTRICT MEDICAL EXAMINER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE DISTRICT MEDICAL EXAMINER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT OKALOOSA COUNTY RISK MANAGEMENT DEPARTMENT, 5479 OLD BETHEL ROAD, CRESTVIEW, FL 32536, PHONE: (850) 689-5977, EMAIL: riskinfo@co.okaloosa.fl.us.

The District Medical Examiner must comply with the public records laws, Florida Statute chapter 119, specifically the District Medical Examiner must:

- a. Keep and maintain public records required by the County to perform the service.
- b. Upon request from the County's custodian of public records, provide the County with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in chapter 119 Florida Statutes or as otherwise provided by law.
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the District Medical Examiner does not transfer the records to the County.
- d. Upon completion of the contract, transfer, at no cost to the County, all public records in possession of the District Medical Examiner or keep and maintain public records required by the County to perform the service. If the District Medical Examiner transfers all public records to the public agency upon completion of the contract, the District Medical Examiner shall destroy any duplicate public records that are exempt or confidential

and exempt from public records disclosure requirements. If the District Medical Examiner keeps and maintains public records upon completion of the contract, the District Medical Examiner shall meet all applicable requirements for retaining the public records. All records stored electronically must be provided to the public agency, upon the request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

- 4. All other provisions of the Contract shall remain in full force and effect through the duration of the renewal.

IN WITNESS WHEREOF, the parties hereto have executed this renewal and amendment as of the day and year first written.

ATTEST/WITNESS:

DISTRICT MEDICAL EXAMINER

Robin Wiggins
Witness Signature

By: *Andrea N. Minyard*
Andrea N. Minyard, M.D.

Robin Wiggins
Printed Name

Date: 08/10/2016

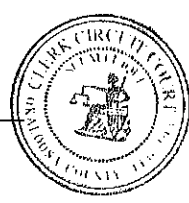
OKALOOSA COUNTY
BOARD OF COUNTY COMMISSIONERS

By: *Charles K. Windes, Jr.*
Charles K. Windes, Jr., Chairman



ATTEST:

By: *Sam J. Stanford*
J.D. Peacock II, Clerk



***ELEVENTH AMENDMENT
TO
AGREEMENT FOR MEDICAL EXAMINER SERVICES
CONTRACT #C04-1047-BCC***

THIS ELEVENTH AMENDMENT to the Agreement entered into by and between Okaloosa County, a political subdivision of the State of Florida, hereinafter referred to as "County," and Andrea N. Minyard, M.D., hereinafter referred to as "District Medical Examiner," signed August 17, 2004, is hereby amended as follows:

Paragraph 1: Changes the effective date to the 1st day of October 2015 through the 30th day of September 2016.

Paragraph 3: The reference to "Fiscal Year 2004-2005" is changed to "Fiscal Year 2015-2016."

Paragraph 7: Amends the Agreement to compensate the DISTRICT MEDICAL EXAMINER in an amount not to exceed the approved budget and all amendments thereto for Fiscal Year 2015-2016 in the amount of four hundred eighty-two thousand, five hundred thirty-five dollars and 00/100 (\$482,535.00). Expenditure line items are estimated as follows:

- A. Salaries, salary related, administrative expenses: Two hundred thousand, eight hundred seventy-seven dollars and 00/100 (\$200,877.00).
- B. Professional fees: One hundred ninety-nine thousand, sixty-eight dollars and 00/100 (\$199,068.00).
- C. Contracted fees: Forty-three thousand, six hundred forty dollars and 00/100 (\$43,640.00).
- D. Other operating expenses: Thirty-eight thousand, nine hundred fifty dollars and 00/100 (\$38,950.00).
- E. Capital outlay: \$0.00.

The County stipulates, agrees and understands that the terms of this contract contemplate the anticipated activities and workload of the Medical Examiner based upon past statistics and reasonable projections. The County agrees that in the event the maximum payable amount has been dispersed, it shall reimburse the Medical Examiner for all related expenses as are submitted to the County.

**CONTRACT #C04-1047-BCC
DR. ANDREA MINYARD
DISTRICT MEDICAL EXAMINER
EXPIRES: 09/30/2016**

IN WITNESS WHEREOF, by signature below, both parties agree to abide by the terms, conditions and provisions of the original contract as amended, which is hereby effective on October 1, 2015.

ATTEST:

JD PEACOCK II
CLERK OF CIRCUIT COURT

BOARD OF COUNTY COMMISSIONERS
OKALOOSA COUNTY, FL

By: *Gary J. Stanford*
Gary Stanford, Deputy Clerk



By: *[Signature]*
Nathan D. Boyles., Chairman
BCC approval 9-15-15



DISTRICT MEDICAL EXAMINER

By: *[Signature]*
Andrea N. Minyard, M.D.

EXHIBIT B

CONTRACT & LEASE AGREEMENT CONTROL FORM

Date: 9/25/14

Contract/Lease Control #: C04-1047-BCC

Bid #: N/A

Contract/Lease Type: AGREEMENT

Award to/Lessee: DR. A. MINYARD

Lessor:

Effective Date: 2/3/2004

Term/Expires: 9/30/2015

Description of Contract/Lease: COUNTY MEDICAL EXAMINER SERVICES

Department Manager: ASSIST COUNTY ADMINISTRATOR

Department Monitor: D. MILLER

Monitor's Telephone #: 689-5007

Monitor's Fax #: 689-5025

Date Closed:

10/15/2014

10/15/2014

10/15/2014

10/15/2014

**TENTH AMENDMENT
TO
AGREEMENT FOR MEDICAL EXAMINER SERVICES
CONTRACT #C04-1047-BCC**

THIS TENTH AMENDMENT to the Agreement entered into by and between Okaloosa County, a political subdivision of the State of Florida, hereinafter referred to as "County," and Andrea N. Minyard, M.D., hereinafter referred to as "District Medical Examiner," signed August 17, 2004, is hereby amended as follows:

Paragraph 1: Changes the effective date to the 1st day of October 2014 through the 30th day of September 2015.

Paragraph 3: The reference to "Fiscal Year 2004-2005" is changed to "Fiscal Year 2014-2015."

Paragraph 7: Amends the Agreement to compensate the DISTRICT MEDICAL EXAMINER in an amount not to exceed the approved budget and all amendments thereto for Fiscal Year 2014-2015 in the amount of four hundred seventy-four thousand, twenty-two dollars and 00/100 (\$474,022.00). Expenditure line items are estimated as follows:

- A. Salaries, salary related, administrative expenses: One hundred ninety-one thousand, one hundred ninety-three dollars and 00/100 (\$191,193.00).
- B. Professional fees: One hundred ninety-nine thousand, sixty-eight dollars and 00/100 (\$199,068.00).
- C. Contracted fees: Forty-eight thousand, seven hundred forty-one dollars and 00/100 (\$48,741.00).
- D. Other operating expenses: Thirty-five thousand, twenty dollars and 00/100 (\$35,020.00).
- E. Capital outlay: \$0.00.

The County stipulates, agrees and understands that the terms of this contract contemplate the anticipated activities and workload of the Medical Examiner based upon past statistics and reasonable projections. The County agrees that in the event the maximum payable amount has been dispersed, it shall reimburse the Medical Examiner for all related expenses as are submitted to the County.

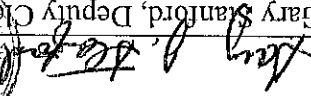

**CONTRACT # C04-1047-BCC
GULF COAST AUTOPSY PHYSIANS
DR. ANDREA N. MINYARD, MD.
COUNTY MEDICAL EXAMINER SERVICES
EXPIRES: 09/30/2015**

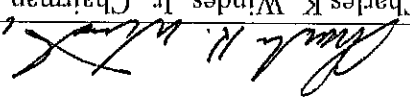
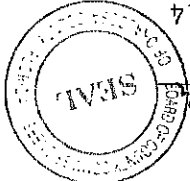
IN WITNESS WHEREOF, by signature below, both parties agree to abide by the terms, conditions and provisions of the original contract as amended, which is hereby effective on October 1, 2014.

ATTEST:

DON W. HOWARD
CLERK OF CIRCUIT COURT

BOARD OF COUNTY COMMISSIONERS
OKALOOSA COUNTY, FL

By:  Gary Stanford, Deputy Clerk


By:  Charles K. Windes, Jr., Chairman
 BGC approval on Sept. 16, 2014

DISTRICT MEDICAL EXAMINER


By:  Andrea N. Minyard, M.D.

EXHIBIT B

CONTRACT & LEASE AGREEMENT CONTROL FORM

Date: 10/1/13

Contract/Lease Control #: C04-1047-BCC

Bid #: N/A

Contract/Lease Type: AGREEMENT

Award to/Lessee: DR. A. MINYARD

Lessor:

Effective Date: 2/3/2004

Term/Expires: 9/30/2014

Description of Contract/Lease: COUNTY MEDICAL EXAMINER SERVICES

Department Manager: ASSIST COUNTY ADMINISTRATOR

Department Monitor: D. MILLER

Monitor's Telephone #: 689-5007

Monitor's Fax #: 689-5025

Date Closed:

CONTRACT & LEASE INTERNAL COORDINATION SHEET

Contract/Lease Number: C04-1047-BCL Tracking Number: 715-13
Contractor/Lessee Name: Andrea N. Minyard, M.D. Grant Funded: YES ___ NO
Purpose: Medical Examiner Services
Date/Term: Sept. 30, 2014 1. GREATER THAN \$50,000
Amount: \$ 510,568.00 2. GREATER THAN \$25,000
Department: Public Safety 3. \$25,000 OR LESS
Dept. Monitor Name: D. Villani / M. Huber
Document has been reviewed and includes any attachments or exhibits.

Purchasing Review

Procurement requirements are met:
[Signature] Date: 8/20/13
Purchasing Director or designee

Risk Management Review

Approved as written:
[Signature] Date: 8/22/13
Risk Manager or designee

County Attorney Review

Approved as written:
[Signature] Date: 8/29/13
County Attorney

Following Okaloosa County approval:

Contracts & Grants

Document has been received:

Contracts & Grants Manager Date: _____

***NINTH AMENDMENT
TO
AGREEMENT FOR MEDICAL EXAMINER SERVICES
CONTRACT #C04-1047-BCC***

THIS NINTH AMENDMENT to the Agreement entered into by and between Okaloosa County, a political subdivision of the State of Florida, hereinafter referred to as "County," and Andrea N. Minyard, M.D., hereinafter referred to as "District Medical Examiner," signed August 17, 2004, is hereby amended as follows:

Paragraph 1: Changes the effective date to the 1st day of October 2013 through the 30th day of September 2014.

Paragraph 3: The reference to "Fiscal Year 2004-2005" is changed to "Fiscal Year 2013-2014."

Paragraph 7: Amends the Agreement to compensate the DISTRICT MEDICAL EXAMINER in an amount not to exceed the approved budget and all amendments thereto for Fiscal Year 2013-2014 in the amount of five hundred ten thousand, five hundred sixty-eight dollars and 00/100 (\$510,568.00). Expenditure line items are estimated as follows:

- A. Salaries, salary related, administrative expenses: Two hundred seven thousand, three hundred forty-six dollars and 00/100 (\$207,346.00).
- B. Professional fees: One hundred ninety-nine thousand, sixty-eight dollars and 00/100 (\$199,068.00).
- C. Contracted fees: Sixty-two thousand, three hundred eleven dollars and 00/100 (\$62,311.00).
- D. Other operating expenses: Forty-one thousand, eight hundred forty-three dollars and 00/100 (\$41,843.00).
- E. Capital outlay: \$0.00.

The County stipulates, agrees and understands that the terms of this contract contemplate the anticipated activities and workload of the Medical Examiner based upon past statistics and reasonable projections. The County agrees that in the event the maximum payable amount has been dispersed, it shall reimburse the Medical Examiner for all related expenses as are submitted to the County.

IN WITNESS WHEREOF, by signature below, both parties agree to abide by the terms, conditions and provisions of the original contract as amended, which is hereby effective on October 1, 2013.

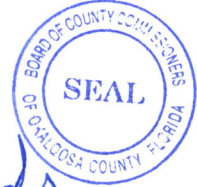
ATTEST:

DON W. HOWARD
CLERK OF CIRCUIT COURT

BOARD OF COUNTY COMMISSIONERS
OKALOOSA COUNTY, FL



Gary J. Stanford
Gary Stanford, Deputy Clerk



By: Don R. Amunds
Don R. Amunds, Chairman
BCC approval 9-17-13

DISTRICT MEDICAL EXAMINER

By: Andrea N. Minyard
Andrea N. Minyard, M.D.

e-mailed to Michelle
[Signature]
9/6/12

EXHIBIT D

**CONTRACT & LEASE
INTERNAL COORDINATION SHEET**

Contract/Lease Number: C04-1047-BCC Tracking Number: 475-12

Contractor/Lessee Name: Dr. Andrea N. Minyard, MD.

Purpose: Medical Examiner Contract Amendment #8

Date/Term: Oct. 1, 2012 - Sept. 30, 2013

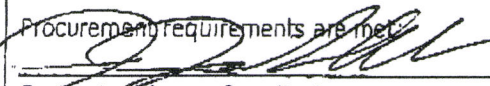
Amount: 440,537.00

Department: P.S.

Dept. Monitor Name: D. Villani / M. Huber

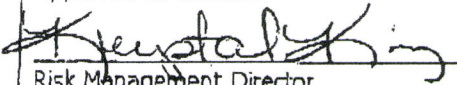
1. GREATER THAN \$50,000
 2. GREATER THAN \$25,001
 3. \$25,000 OR LESS

Purchasing Review

Procurement requirements are met:

 Contracts & Lease Coordinator

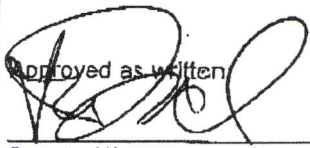
Date: 8/29/12

Risk Management Review

Approved as written:

 Risk Management Director

GMA
 Date: 8-30-12

County Attorney Review

Approved as written:

 County Attorney

Date: 9/6/12

Following Okaloosa County approval:

Contract & Grant

Document has been received:

Contracts & Grants Manager

Date: _____

***EIGHTH AMENDMENT
TO
AGREEMENT FOR MEDICAL EXAMINER SERVICES***

THIS EIGHTH AMENDMENT to the Agreement entered into by and between Okaloosa County, a political subdivision of the State of Florida, hereinafter referred to as "County," and Andrea N. Minyard, M.D., hereinafter referred to as "District Medical Examiner," signed August 17, 2004, is hereby amended as follows:

Paragraph 1: Changes the effective date to the 1st day of October 2012 through the 30th day of September 2013.

Paragraph 3: The reference to "Fiscal Year 2004-2005" is changed to "Fiscal Year 2012-2013."

Paragraph 7: Amends the Agreement to compensate the DISTRICT MEDICAL EXAMINER in an amount not to exceed the approved budget and all amendments thereto for Fiscal Year 2012-2013 in the amount of four hundred forty thousand, five hundred thirty-seven dollars and 00/100 (\$440,537.00). Expenditure line items are estimated as follows:

- A. Salaries, salary related, administrative expenses: One hundred seventy-six thousand, six hundred fifty dollars and 00/100 (\$176,650.00).
- B. Professional fees: One hundred ninety-nine thousand, sixty-eight dollars and 00/100 (\$199,068.00).
- C. Contracted fees: Thirty-nine thousand, five dollars and 00/100 (\$39,005.00).
- D. Other operating expenses: Twenty-five thousand, eight hundred fourteen dollars and 00/100 (\$25,814.00).
- E. Capital outlay: \$0.00.

The County stipulates, agrees and understands that the terms of this contract contemplate the anticipated activities and workload of the Medical Examiner based upon past statistics and reasonable projections. The County agrees that in the event the maximum payable amount has been dispersed, it shall reimburse the Medical Examiner for all related expenses as are submitted to the County.

**CONTRACT # C04-1047-BCC
DR. ANDREA N. MINYARD, MD.
COUNTY MEDICAL EXAMINER SERVICES
EXPIRES: 09/30/2013**

IN WITNESS WHEREOF, by signature below, both parties agree to abide by the terms, conditions and provisions of the original contract as amended, which is hereby effective on October 1, 2012.

ATTEST:

DON W. HOWARD
CLERK OF CIRCUIT COURT

BOARD OF COUNTY COMMISSIONERS
OKALOOSA COUNTY, FL

By: *Gary J. Stanford*
Gary Stanford, Deputy Clerk



By: *Don R. Amunds*
Don R. Amunds, Chairman



BCC approval 9-18-12

DISTRICT MEDICAL EXAMINER

By: *Andrea N. Minyard*
Andrea N. Minyard, M.D.

**SEVENTH AMENDMENT
TO
AGREEMENT FOR MEDICAL EXAMINER SERVICES**

THIS SEVENTH AMENDMENT to the Agreement entered into by and between Okaloosa County, a political subdivision of the State of Florida, hereinafter referred to as "County," and Andrea N. Minyard, M.D., hereinafter referred to as "District Medical Examiner," signed August 17, 2004, is hereby amended as follows:

Paragraph 1: Changes the effective date to the 1st day of October 2011 through the 30th day of September 2012.

Paragraph 3: The reference to "Fiscal Year 2004-2005" is changed to "Fiscal Year 2011-2012."

Paragraph 7: Amends the Agreement to compensate the DISTRICT MEDICAL EXAMINER in an amount not to exceed the approved budget and all amendments thereto for Fiscal Year 2011-2012 in the amount of four hundred sixty-four thousand, eight hundred fifty-two dollars and 00/100 (\$464,852.00). Expenditure line items are estimated as follows:

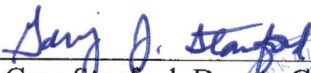
- A. Salaries, salary related, administrative expenses: Three hundred eighteen thousand, three hundred seventy dollars and 00/100 (\$318,370.00).
- B. Professional fees: Forty-five thousand, seventy-seven dollars and 00/100 (\$45,077.00).
- C. Contracted fees: Fifty-eight thousand, five hundred thirty-five dollars and 00/100 (\$58,535.00).
- D. Other operating expenses: Forty-two thousand, eight hundred seventy dollars and 00/100 (\$42,870.00).
- E. Capital outlay: \$0.00.


IN WITNESS WHEREOF, by signature below, both parties agree to abide by the terms, conditions and provisions of the original contract as amended that is hereby effective on October 1, 2011.

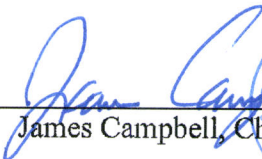
ATTEST:


DON W. HOWARD
CLERK OF CIRCUIT COURT

BOARD OF COUNTY COMMISSIONERS
OKALOOSA COUNTY, FL

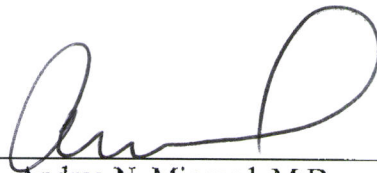
By: 
Gary Stanford, Deputy Clerk



By: 
James Campbell, Chairman



DISTRICT MEDICAL EXAMINER

By: 
Andrea N. Minyard, M.D.

AGREEMENT FOR MEDICAL EXAMINER SERVICES

THIS AGREEMENT is entered into this August 17, 2004, between OKALOOSA COUNTY, a political subdivision of the State of Florida, hereinafter referred to as COUNTY, and ANDREA N. MINYARD, M.D., hereinafter referred to as INTERIM DISTRICT MEDICAL EXAMINER.

WITNESSETH:

WHEREAS, pursuant to Chapter 406, Florida Statutes, Andrea N. Minyard, M.D., has been appointed Interim District Medical Examiner in and for Medical Examiner District 1 of the State of Florida; and

WHEREAS, Okaloosa County is situated within District 1 and, Chapter 406, Florida Statutes, requires the Boards of County Commissioners, in each medical examiner district to establish and pay reasonable salary, fees, and expenses of the District Medical Examiner and her associates;

NOW, THEREFORE, in consideration of the covenants and assurances contained herein, and other good and valuable consideration, the Parties hereto agree as follows:

1. This Agreement shall be effective from the 1st day of October 2004, through the 30th day of September 2005, and may thereafter be renewed for additional one year terms upon written agreement between the Parties evidenced by an amendment to this agreement.

2. The INTERIM DISTRICT MEDICAL EXAMINER has been appointed in the manner described in Chapter 406, Florida Statutes, and shall serve COUNTY in accordance with the provisions of said Chapter, and applicable rules and regulations of the Florida Department of Law Enforcement.

3. The INTERIM DISTRICT MEDICAL EXAMINER shall perform all services for Okaloosa COUNTY which are required of him by Florida law and regulations of the Florida Department of Law Enforcement. INTERIM DISTRICT MEDICAL EXAMINER is authorized to appoint such deputy medical examiners, investigators and other personnel as are necessary to assist her in the performance of this Agreement; provided, however, INTERIM DISTRICT MEDICAL EXAMINER during this term of the Agreement, shall not engage more staff than were provided for in her approved budget for Fiscal Year 2004-2005 without first obtaining approval of the COUNTY.

4. The Parties recognize and agree that the INTERIM DISTRICT MEDICAL EXAMINER, any deputy medical examiners, and other personnel under her supervision shall in no way be deemed employees of COUNTY, nor entitled to any benefits or protections afforded COUNTY employees.

5. Not later than May 15, 2005 the INTERIM DISTRICT MEDICAL EXAMINER, shall present the Board of County Commissioners of Okaloosa County, Florida, with

cc: B. Bailey 9-13-04
J. Mosier 9-13-04
Dr. Minyard
John Christopher 9-13-04

an annual budget for Fiscal Year 2005-2006 submitted in accordance with procedures established therefore by the County Budget Officer. Should this Agreement be transformed for subsequent one year terms, INTERIM DISTRICT MEDICAL EXAMINER shall submit annual budgets in the manner and time frame directed by the County Budget Officer.

6. The INTERIM DISTRICT MEDICAL EXAMINER shall provide COUNTY with evidence of professional liability insurance covering the INTERIM DISTRICT MEDICAL EXAMINER, as well as any associate medical examiners and other personnel under her control and supervision, which insurance shall be in an amount satisfactory to COUNTY and which shall be in full force and effect for the duration of this Agreement and any renewals thereof.

7. As consideration for the services to be provided for herein, COUNTY shall compensate INTERIM DISTRICT MEDICAL EXAMINER an amount not to exceed the approved budget and all amendments thereto for Fiscal Year 2004-2005. The annual budget that has been approved by COUNTY prior to any amendments is Four Hundred Sixty-Four Thousand, Three Hundred Fifty-Nine and 00/100 Dollars (464,359.00). Payment shall be made payable to the Office of the Medical Examiner and remitted as directed in writing by the Interim Medical Examiner as follows:

- A. Salary, salary related and administrative expenses have been budgeted in the amount of One Hundred Twenty-Five Thousand, One Hundred, Forty-Two and 00/100 Dollars (\$125,142.00). Payments shall be made in equal monthly installments.
- B. Professional fees for services rendered by the INTERIM DISTRICT MEDICAL EXAMINER are budgeted to be Two Hundred Thousand, One Hundred Forty-Nine and 00/100 Dollars (\$200,149.00). Payments for said services shall be made in equal monthly installments.
- C. It is understood that certain services required pursuant to this Agreement shall be rendered by third parties on a contractual basis (i.e., lab/toxicology fees, x-ray fees, body removal services and consultations). The INTERIM DISTRICT MEDICAL EXAMINER shall be responsible for contracting with and compensating said agencies for such services. The COUNTY will then reimburse the INTERIM DISTRICT MEDICAL EXAMINER. Payment shall be made monthly based on actual expenditures. The amount budgeted for services provided by contractual agencies is Eighty-Four Thousand, Seven Hundred Seventy-Six and 00/100 Dollars (\$84,776.00).
- D. Other operating expenses (e.g., travel, communications, utilities, supplies, and other items) are budgeted in the amount of Fifty Thousand, One Hundred Twenty-Eight and 00/100 Dollars (\$50,128.00). The INTERIM DISTRICT MEDICAL EXAMINER shall be responsible for direct payment of such expenses. The COUNTY will then reimburse the INTERIM DISTRICT MEDICAL EXAMINER. Payment shall be

made monthly based on actual expenditures.

- E Capital Outlay expenses for computer software, office equipment, etc., in the amount of Four Thousand, One Hundred Sixty-Four and 00/100 Dollars (\$4,164.00).
- F. Only those services that are billed and approved for payment by the INTERIM DISTRICT MEDICAL EXAMINER or his designee will be paid by COUNTY. INTERIM DISTRICT MEDICAL EXAMINER shall provide COUNTY on a monthly basis with a detailed invoice indicating all services performed up to the date of the invoice for each of the above expense Classifications. For Services specified in Paragraph 7C and Paragraph 7D, said invoices shall include supporting documentation (e.g., copies of vendor invoices paid by INTERIM DISTRICT MEDICAL EXAMINER). Requests for payment of the invoices submitted shall be sent directly to the Board of County Commissioners, Okaloosa County Courthouse, 101 James Lee Boulevard East, Crestview, FL 32536.

8. It is expressly understood by the Parties hereto that this Agreement is Contingent upon the continued appointment of Dr. Andrea N. Minyard as the Interim Medical Examiner for District I of the State of Florida. In the event that Dr. Minyard vacates this position, this Agreement shall terminate on the effective date of the vacation of the position. However, in the event Dr. Minyard is appointed Medical Examiner for District 1, then this agreement shall continue in full force and effect and all references herein to INTERIM DISTRICT MEDICAL EXAMINER shall be construed to mean and refer to DISTRICT MEDICAL EXAMINER.

9. The failure of any Party to comply with any provision of this Agreement shall place that Party in default, the non-defaulting Party shall notify the defaulting Party in writing. The notification shall make specific reference to the provision which gave rise to the default. The defaulting Party shall then be entitled to sixty (60) days in which to cure the default. In the event said default is not cured within said time, this Agreement may be terminated by the non-defaulting Party. The failure of any Party to exercise this right shall not be considered a waiver of such right in the event of any further default or noncompliance.

10. Notwithstanding any other provision of this Agreement to the contrary, it is expressly agreed by the Parties that this Agreement shall be subject to the availability of funds lawfully appropriated by COUNTY for the purposes described herein, and, if at any time the COUNTY no longer has funds available to continue this Agreement, or any part thereof, the COUNTY may terminate this Agreement upon five (5) days written notice to INTERIM DISTRICT MEDICAL EXAMINER. However, COUNTY's responsibility for payment for autopsy and related service, as established in Exhibit "A," rendered prior to the date of termination shall continue until such services have been paid for.

11. Any rights or obligations under this Agreement shall not be assigned without

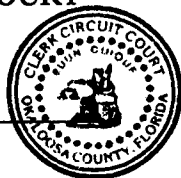
the prior written consent of the non-assigning Party.

12. This Agreement may be amended or modified upon written agreement between the Parties. As provided in Section 1 hereon, this Agreement may be renewed annually. INTERIM DISTRICT MEDICAL EXAMINER is responsible for advising COUNTY of his desire to renew this Agreement at least thirty (30) days prior to its termination date.


IN WITNESS WHEREOF, the parties have caused this Agreement to be executed for the uses and purposes herein expressed, on the day and year first above written.

ATTEST:

CLERK OF THE CIRCUIT COURT

By: David J. Stanford 

OKALOOSA COUNTY by and through its
BOARD OF COUNTY COMMISSIONERS

By: Elaine Tucker 
Elaine Tucker, Chairman

Andrea N. Minyard, M.D.
INTERIM DISTRICT MEDICAL EXAMINER

By: Andrea N. Minyard

OFFICE OF THE MEDICAL EXAMINER
DISTRICT ONE, FLORIDA
BUDGET - FISCAL YEAR 2004-2005

	<u>FY 03/04</u>	<u>FY 04/05</u>
SALARIES	\$ 105,819	125,142
PROFESSIONAL FEES	236,349	200,149
CONTRACTED FEES	56,817	84,776
OTHER OPERATING EXPENSES	53,069	50,128
CAPITAL OUTLAY	4,180	4,164
TOTAL BUDGET	\$ 456,234	464,359

*FIRST AMENDMENT
TO
AGREEMENT FOR MEDICAL EXAMINER SERVICES*

THIS AMENDMENT to the Agreement entered into by and between Okaloosa County, a political subdivision of the State of Florida, hereinafter referred to as "County" and Andrea N. Minyard, M.D., hereinafter referred to as "District Medical Examiner," signed August 17, 2004, is hereby amended as follows:

Paragraph 1. Changes the effective date to the 1st day of October 2005, through the 30th day of September 2006.

Paragraph 3. The reference to "Fiscal Year 2004-2005" is changed to "Fiscal Year 2005-2006."

Paragraph 7: Amends the Agreement to compensate the DISTRICT MEDICAL EXAMINER in an amount not to exceed the approved budget and all amendments thereto for Fiscal Year 2005-2006 in the amount of \$493,377.00.

- A. Salaries, salary related and administrative expenses: One hundred fifty-seven thousand, three hundred forty-three and 00/100 Dollars (\$157,343.00).
- B. Professional fees: Two hundred thousand, one hundred forty-nine and 00/100 Dollars (\$200,149.00).
- C. Contracted fees: Seventy-two thousand, one hundred twenty-nine and 00/100 Dollars (\$72,129.00).
- D. Other operating expenses: Fifty-two thousand, six hundred forty-six and 00/100 Dollars (\$52,646.00).
- E. Capital outlay: Eleven thousand, one hundred ten and 00/100 (\$11,110.00).

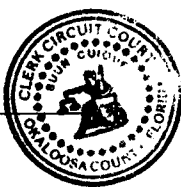
IN WITNESS HEREOF, by signature below, both parties agree to abide by the terms, conditions and provisions of the original contract document as amended, that is hereby effective on October 1, 2005.


CONTRACT: COUNTY MEDICAL
EXAMINER SERVICES
CONTRACT NO.: C04-1047-BCC3-63
DR. ANDREA MINYARD
EXPIRES: 9/30/2006

ATTEST:

CLERK OF THE CIRCUIT COURT

OKALOOSA COUNTY by and through its
BOARD OF COUNTY COMMISSIONERS

By: Sam J. Stanford 

By: William J. Roberts, III  **SEAL**
William J. Roberts, III, Chairman

Andrea N. Minyard, M.D.
DISTRICT MEDICAL EXAMINER

By: 

OKALOOSA COUNTY

PROPOSED BUDGET FY 2005-2006

SALARIES	\$	157,343
PROFESSIONAL FEES		200,149
CONTRACTED FEES		72,129
OTHER OPERATING EXPENSES		52,646
CAPITAL OUTLAY		11,110

TOTAL	\$	493,377
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**SECOND AMENDMENT
TO
AGREEMENT FOR MEDICAL EXAMINER SERVICES**

THIS SECOND AMENDMENT to the Agreement entered into by and between Okaloosa County, a political subdivision of the State of Florida, hereinafter referred to as "County" and Andrea N. Minyard, M.D., hereinafter referred to as "District Medical Examiner," signed August 17, 2004, is hereby amended as follows:

Paragraph 1. Changes the effective date to the 1st day of October 2006, through the 30th day of September 2007.

Paragraph 3. The reference to "Fiscal Year 2004-2005" is changed to "Fiscal Year 2006-2007."

Paragraph 7: Amends the Agreement to compensate the DISTRICT MEDICAL EXAMINER in an amount not to exceed the approved budget and all amendments thereto for Fiscal Year 2006-2007 in the amount of \$488,113.00.

A. Salaries, salary related and administrative expenses: One hundred fifty-three thousand, ninety-four and 00/100 (\$153,094.00).

B. Professional fees: One hundred eighty-seven thousand, one hundred eighty-nine and 00/100 (\$187,189.00).

C. Contracted fees: Seventy-four thousand, one hundred sixty-two and 00/100 (\$74,162.00).

D. Other operating expenses: Sixty-five thousand, three hundred ninety-seven and 00/100 (\$65,397.00).

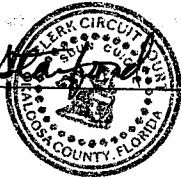
E. Capital outlay: Eight thousand, two hundred seventy-one and 00/100 (\$8,271.00).


IN WITNESS HEREOF, by signature below, both parties agree to abide by the terms, conditions and provisions of the original contract document as amended, that is hereby effective on October 1, 2006.

ATTEST:

CLERK OF THE CIRCUIT COURT

OKALOOSA COUNTY by and through its
BOARD OF COUNTY COMMISSIONERS

By: Gay J. [Signature] 

By: Sherry S. Campbell [Signature] 
Sherry S. Campbell, Chairman

Andrea N. Minyard, M.D.
DISTRICT MEDICAL EXAMINER

By: [Signature]

**THIRD AMENDMENT
TO
AGREEMENT FOR MEDICAL EXAMINER SERVICES**

THIS THIRD AMENDMENT to the Agreement entered into by and between Okaloosa County, a political subdivision of the State of Florida, hereinafter referred to as "County" and Andrea N. Minyard, M.D., hereinafter referred to as "District Medical Examiner," signed August 17, 2004, is hereby amended as follows:

Paragraph 1. Changes the effective date to the 1st day of October 2007 through the 30th day of September 2008.

Paragraph 3. The reference to "Fiscal Year 2004-2005" is changed to "Fiscal Year 2007-2008."

Paragraph 7. Amends the Agreement to compensate the DISTRICT MEDICAL EXAMINER in an amount not to exceed the approved budget and all amendments thereto for Fiscal Year 2007-2008 in the amount of Five hundred two thousand, seven hundred fifty-six dollars and 00/100 (\$502,756.00). Expenditure line items are estimated as follow:

A. Salaries, salary related and administrative expenses: Three hundred two thousand, three hundred dollars and 00/100 (\$302,300.00).

B. Professional fees: Forty-eight thousand, one hundred ninety-two dollars and 00/100 (\$48,192.00).

C. Contracted fees: Seventy-six thousand, three hundred eighty-six dollars and 00/100 (\$76,386.00).

D. Other operating expenses: Sixty-seven thousand, three hundred fifty-nine dollars and 00/100 (\$67,359.00).

E. Capital outlay: Eight thousand, five hundred nineteen and 00/100 (\$8,519.00).

CONTRACT: COUNTY MEDICAL
EXAMINER SERVICES
CONTRACT NO.: C04-1047-BCC5-63
DR. A. MINYARD
EXPIRES: 9/30/2008

IN WITNESS HEREOF, by signature below, both parties agree to abide by the terms, conditions and provisions of the original contract document as amended, that is hereby effective on October 1, 2007.

ATTEST

CLERK OF THE CIRCUIT COURT



By: Sam J. Stanford

OKALOOSA COUNTY by and through its
BOARD OF COUNTY COMMISSIONERS



By: Don R. Amunds
Don R. Amunds, Chairman

Andrea N. Minyard, M.D.
DISTRICT MEDICAL EXAMINER

By: Andrea N. Minyard

**FOURTH AMENDMENT
TO
AGREEMENT FOR MEDICAL EXAMINER SERVICES**

THIS FOURTH AMENDMENT to the Agreement entered into by and between Okaloosa County, a political subdivision of the State of Florida, hereinafter referred to as "County" and Andrea N. Minyard, M.D., hereinafter referred to as "District Medical Examiner," signed August 17, 2004, is hereby amended as follows:

Paragraph 1. Changes the effective date to the 1st day of October 2008 through the 30th day of September 2009.

Paragraph 3. The reference to "Fiscal Year 2004-2005" is changed to "Fiscal Year 2008-2009."

Paragraph 7. Amends the Agreement to compensate the DISTRICT MEDICAL EXAMINER in an amount not to exceed the approved budget and all amendments thereto for Fiscal Year 2008-2009 in the amount of Five hundred two thousand, six hundred twenty-nine dollars and 00/100 (\$502,629.00). Expenditure line items are estimated as follow:

A. Salaries, salary related and administrative expenses: Two hundred two thousand, one hundred thirty-three dollars and 00/100 (\$202,133.00).

B. Professional fees: One hundred eighty-nine thousand, five hundred eighty-nine dollars and 00/100 (\$189,589.00).

C. Contracted fees: Sixty-six thousand, eight hundred fifty-seven dollars and 00/100 (\$66,857).

D. Other operating expenses: Forty-two thousand, five hundred and seventy dollars and 00/100 (\$42,570).

E. Capital outlay: One thousand, four hundred eighty and 00/100 (\$1,480).

IN WITNESS HEREOF, by signature below, both parties agree to abide by the terms, conditions and provisions of the original contract document as amended, that is hereby effective on October 1, 2008.

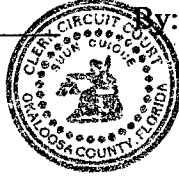
CONTRACT: COUNTY MEDICAL
EXAMINER SERVICES
CONTRACT NO.: C04-1047-BCC6-63
DR. A. MINYARD
EXPIRES: 9/30/2009

ATTEST

CLERK OF THE CIRCUIT COURT

OKALOOSA COUNTY by and through its
BOARD OF COUNTY COMMISSIONERS

By: Sam J. Stanford



By: James Campbell
James Campbell, Chairman



BCC approval 9-16-08

Andrea N. Minyard, M.D.
DISTRICT MEDICAL EXAMINER

By: Andrea N. Minyard

CONTRACT # C04-1047-BCC
DR. ANDREA N. MINYARD, MD.
COUNTY MEDICAL EXAMINER SERVICES
EXPIRES: 9/30/2010

**FIFTH AMENDMENT
TO
AGREEMENT FOR MEDICAL EXAMINER SERVICES**

THIS FIFTH AMENDMENT to the Agreement entered into by and between Okaloosa County, a political subdivision of the State of Florida, hereinafter referred to as "County" and Andrea N. Minyard, M.D., hereinafter referred to as "District Medical Examiner," signed August 17, 2004, is hereby amended as follows:

Paragraph 1. Changes the effective date to the 1st day of October 2009 through the 30th day of September 2010.

Paragraph 3. The reference to "Fiscal Year 2004-2005" is changed to "Fiscal Year 2009-2010."

Paragraph 7. Amends the Agreement to compensate the DISTRICT MEDICAL EXAMINER in an amount not to exceed the approved budget and all amendments thereto for Fiscal Year 2009-2010 in the amount of Four hundred eighty-seven thousand, five hundred-twenty and 00/100 (\$487,520.00). Expenditure line items are estimated as follow:

A. Salaries, salary related and administrative expenses: Two hundred four thousand, five hundred and ten dollars and 00/100 (\$204,510.00).

B. Professional fees: One hundred eighty-nine thousand, five hundred eighty-nine dollars and 00/100 (\$189,589.00).

C. Contracted fees: Fifty-one thousand, eight hundred and twenty-four dollars and 00/100 (\$51,824.00).

D. Other operating expenses: Forty-one thousand, five hundred ninety-seven and 00/100 (\$41,597.00).

E. Capital outlay: -0-.

IN WITNESS HEREOF, by signature below, both parties agree to abide by the terms, conditions and provisions of the original contract document as amended, that is hereby effective on October 1, 2009.

ATTEST:

CLERK OF THE CIRCUIT COURT

OKALOOSA COUNTY by and through its
BOARD OF COUNTY COMMISSIONERS

By: Samy J. Stafford



By: William R. Roberts III
William R. Roberts III, Chairman



Approved by the BCC on 9-15-09.

Andrea N. Minyard, M.D.
DISTRICT MEDICAL EXAMINER

By: Andrea N. Minyard

**SIXTH AMENDMENT
TO
AGREEMENT FOR MEDICAL EXAMINER SERVICES**

THIS SIXTH AMENDMENT to the Agreement entered into by and between Okaloosa County, a political subdivision of the State of Florida, hereinafter referred to as "County" and Andrea N. Minyard, M.D., hereinafter referred to as "District Medical Examiner," signed August 17, 2004, is hereby amended as follows:

Paragraph 1. Changes the effective date to the 1st day of October 2010 through the 30th day of September 2011.

Paragraph 3. The reference to "Fiscal Year 2004-2005" is changed to "Fiscal Year 2010-2011."

Paragraph 7. Amends the Agreement to compensate the DISTRICT MEDICAL EXAMINER in an amount not to exceed the approved budget and all amendments thereto for Fiscal Year 2010-2011 in the amount of Four hundred eighty-seven thousand, five hundred-twenty and 00/100 (\$487,520.00). Expenditure line items are estimated as follow:

A. Salaries, salary related, administrative expenses: Two hundred four thousand, five hundred and ten dollars and 00/100 (\$204,510.00).

B. Professional fees: One hundred eighty-nine thousand, five hundred eighty-nine dollars and 00/100 (\$189,589.00)

C Contracted fees: Fifty-one thousand, eight hundred and twenty-four dollars and 00/100 (\$51,824.00).

D. Other operating expenses: Forty-one thousand, five hundred ninety-seven and 00/100 (\$41,597.00).

E. Capital outlay: -0-.

IN WITNESS HEREOF, by signature below, both parties agree to abide by the terms, conditions and provisions of the original contract document as amended, that is hereby effective on October 1, 2010.

ATTEST:

CLERK OF THE CIRCUIT COURT

OKALOOSACOUNTY by and through its
BOARD OF COUNTY COMMISSIONERS

By: Ang J. Stafford



By: Wayne Harris (vc)
Wayne Harris, Chairman
BCC Approval on 9-7-10



Andrea N. Minyard, M.D.
DISTRICT MEDICAL EXAMINER

By: Andrea N. Minyard

Budget Expense Report - Departments (Approved)

Account	Title	FY07 Actual	FY08 Actual	FY09 Original Budget	FY10 BCC Approved	FY09 - FY10 +/-	% +/-
102	FINE & FORFEITURE FUND						
520	PUBLIC SAFETY						
527	MEDICAL EXAMINERS						
1057	MEDICAL EXAMINER						
534205	CS-MEDICAL EXAMINER	\$476,769	\$466,610	\$502,629	\$487,520	(\$15,109)	(3.0%)
	<i>OPERATING EXPENSES</i>	<u>\$476,769</u>	<u>\$466,610</u>	<u>\$502,629</u>	<u>\$487,520</u>	<u>(\$15,109)</u>	<u>(3.0%)</u>
TOTAL DEPARTMENT		<u>\$476,769</u>	<u>\$466,610</u>	<u>\$502,629</u>	<u>\$487,520</u>	<u>(\$15,109)</u>	<u>(3.0%)</u>

**BOARD OF COUNTY COMMISSIONERS
OKALOOSA COUNTY, FLORIDA**

SERVICE AREA: PUBLIC SAFETY

DEPARTMENT/PROGRAM: MEDICAL EXAMINER

PROGRAM DESCRIPTION: The Medical Examiner investigates thoroughly and professionally the cause, manner, circumstances and mechanism of death in those cases defined by Florida Statutes and according to recommendations provided under the Administrative Procedures Act.

REVENUE: The Medical Examiner is funded within the Fine & Forfeiture Fund. Supporting revenue of the Fine & Forfeiture Fund are ad valorem taxes, communications service tax, local government half-cent sales tax, charges for services, interest, other miscellaneous revenue and transfers from other funds.

EXPENDITURES:

Category	FY08 Actual \$	FY09 Actual \$	FY10 Original \$	FY11 Approved \$
Personal Services	\$0	\$0	\$0	\$0
Operating Expenses	\$466,610	\$463,093	\$487,520	\$487,520
Capital Outlay	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total	\$466,610	\$463,093	\$487,520	\$487,520

FY11 Recommended Expenditure Budget by Department

Account	Account Title	2nd Prior Actual	1st Prior Actual	Current Budget Original	Budget Recommend	Budget +/-	+/- %
102	FINE & FORFEITURE FUND						
1057	MEDICAL EXAMINER						
534205	CS-MEDICAL EXAMINER	\$466,609.73	\$463,093.53	\$487,520.00	\$487,520.00	\$0.00	0.0%
	OPERATING EXPENSES	\$466,609.73	\$463,093.53	\$487,520.00	\$487,520.00	\$0.00	0.0%
	TOTAL DEPARTMENT	\$466,609.73	\$463,093.53	\$487,520.00	\$487,520.00	\$0.00	0.0%

EXHIBIT E

Faxed 8/31/10 to Joan.

EXHIBIT D

**CONTRACT & LEASE
INTERNAL COORDINATION SHEET**

Contract/Lease Number: CO4-1047-BCC Tracking Number: 198.10
 Contractor/Lessee Name: Dr. Andrea N. Minyard
 Purpose: 6th Amendment - Medical Examiner
 Date/Term: 9/30/2011 1. GREATER THAN \$50,000
 Amount: \$487,520.00 2. GREATER THAN \$25,001
 Department: ACAD 3. \$25,000 OR LESS
 Dept. Monitor Name: D. Miller

Purchasing Review

Procurement requirements are met: [Signature] Date: 8/11/10
 Contracts & Lease Coordinator

Risk Management Review

Approved as written: [Signature] Date: 8/19/10
 Risk Management Director

County Attorney Review

Approved as written: [Signature] Date: 8/30/10
 County Attorney

Following Okaloosa County approval:

Contract & Grant

Document has been received: _____ Date: _____
 Contracts & Grants Manager

**BOARD OF COUNTY COMMISSIONERS
AGENDA REQUEST**

DATE: September 7, 2010
TO: Honorable Board of County Commissioners
FROM: Donna G. Miller, Assistant County Administrator
SUBJECT: Agreement for Medical Examiner Services (2010-11)
DISTRICT: All

STATEMENT OF ISSUE: The Board is requested to approve and authorize signature of a proposed Sixth Amendment to the Medical Examiner's Contract which renews the annual contract for Fiscal Year 2010-11.

BACKGROUND: In compliance with Florida Statutes, Chapter 406, the Board of County Commissioners provides an annual budget and contracts for medical examiner services with the District I Medical Examiner's Office. This year's budget approved by the Board is \$487,520.00 and remains the same as last year. As outlined in the contract, the District I Medical Examiner's Office will pay all vendor invoices directly and then submit an invoice with the appropriate documentation to Okaloosa County for reimbursement.

The Medical Examiner's Office provides important services to Okaloosa County citizens and law enforcement agencies. The District I Medical Examiner's Office has always assured it will serve Okaloosa County in accordance with the provisions of the pertinent statutes and applicable rules and regulations of the Florida Department of Law Enforcement. Staff support to the Medical Examiner's Office at the Fort Walton Beach morgue is provided by the District I Medical Examiner and is under her direct administration/supervision.

This agreement has been reviewed and approved by the County Attorney, Risk Management and Purchasing Department.

RECOMMENDATION: Approve and authorize the Chairman to execute the attached Sixth Amendment to the Agreement for Medical Examiner Services with Dr. Andrea Minyard, District I Medical Examiner for medical examiner services to Okaloosa County for Fiscal Year 2010-11.

RECOMMENDED BY: _____

Donna G. Miller

Assistant County Administrator

APPROVED BY: _____

James D. Curry
County Administrator