



# **Caddo Parish Coroner's Office**

## **FINANCIAL STATEMENTS**

**December 31, 2024**



	Page
<b>REPORTS</b>	
Independent Auditor's Report .....	1
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Management's Discussion and Analysis (unaudited) .....	4
<b>BASIC FINANCIAL STATEMENTS</b>	
Government-Wide Financial Statements:	
Statement of Net Position.....	11
Statement of Activities.....	12
Fund Financial Statements:	
Balance Sheet – Governmental Funds.....	13
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position .....	14
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds .....	15
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds to the Statement of Activities.....	16
Notes to Financial Statements .....	17
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Budgetary Comparison Schedule – General Fund .....	36
Schedule of Proportionate Share of the Net Pension Liability.....	37
Schedule of Contributions to the Fund.....	38
<b>OTHER SUPPLEMENTARY INFORMATION</b>	
Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head.....	39
<b>REPORT ON INTERNAL CONTROL AND COMPLIANCE MATTERS</b>	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	40
Schedule of Findings and Questioned Costs.....	42
Summary Schedule of Prior Year Audit Findings and Questioned Costs.....	44



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## **INDEPENDENT AUDITOR'S REPORT**

Dr. Todd G. Thoma  
Caddo Parish Coroner

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and the general fund of the Caddo Parish Coroner's Office (the "Coroner"), as of and for the year ended December 31, 2024, and the related notes to financial statements, which collectively comprise the Coroner's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of the Coroner as of December 31, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Coroner, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Emphasis of Matter - Change in Accounting Principle***

As described in Note 2 to the financial statements, in 2024, the Coroner adopted new accounting guidance, GASB Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Coroner's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Coroner's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Coroner's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 10, the Budgetary Comparison Schedule – General Fund on page 36, Schedule of Proportionate Share of the Net Pension Liability on page 37, and the Schedule of Pension Contributions on page 38 be presented to supplement the basic financial statements.

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Coroner's basic financial statements. The Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2025, on our consideration of the Coroner's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Coroner's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Coroner's internal control over financial reporting and compliance.



CARR, RIGGS & INGRAM, L.L.C.

Shreveport, Louisiana  
June 30, 2025



# **REQUIRED SUPPLEMENTARY INFORMATION**

## **Management's Discussion and Analysis (Unaudited)**



**Caddo Parish Coroner's Office**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2024**

This section of the Caddo Parish Coroner's Office's ("Coroner") annual financial report presents our discussion and analysis of the Coroner's financial performance during the fiscal year that ended on December 31, 2024. Please read it in conjunction with the Coroner's financial statements, which follow this section.

**FINANCIAL HIGHLIGHTS**

The following exhibits some of the more important highlights of the financial results for the government-wide financial statements for the year ended December 31, 2024:

- The Coroner's total net position from governmental activities decreased \$24,708 from the beginning of the fiscal year as a result of operations during the year;
- During the year ended December 31, 2024, the Coroner's expenses were \$38,651 more than the \$1,553,954 recognized as revenue from charges for services and operating grants and contributions;
- The cost of operating the programs of the Coroner was \$1,592,605, which represents an decrease in the costs of operations over the prior year of \$34,281 or a 2.1% decrease, and
- The Coroner reported an unrestricted net position of \$219,635.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the Coroner:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Coroner's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Coroner's governmental operations, reporting the Coroner's operations in more detail than the government-wide statements.
  - The governmental funds statements illustrate how general government services, like public safety, were financed in the short-term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Exhibit 1 shows how the required parts of this annual report are arranged and relate to one another.

**Caddo Parish Coroner's Office**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2024**

Exhibit 1 summarizes the major features of the Coroner's financial statements, including the portion of the Coroner's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

<b>Exhibit 1</b>		
<b>Major Features of Coroner's Government and Fund Financial Statements</b>		
	<b>Government-Wide Statements</b>	<b>Governmental Funds</b>
Scope	The entire Coroner governmental unit	The activities of the Coroner that are not proprietary or fiduciary, such as public safety
Required financial statements	<ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of Activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance sheet</li> <li>• Statement of Revenues, Expenditures and Changes in Fund Balances</li> </ul>
Accounting basis and measurements focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets are included
Type of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is paid or received	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payments are due during the year or soon thereafter

**Government-Wide Statements.** The government-wide statements report information about the Coroner as a whole using accounting methods similar to those used by private-sector business.

- The Statement of Net Position includes all of the government's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. Net position represents the difference between all elements in a statement of financial position and is displayed in three components: net investment in capital assets, restricted, and unrestricted. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Coroner is improving or deteriorating.



**Caddo Parish Coroner's Office**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2024**

- The Statement of Activities presents information showing how the Coroner's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

**Fund Financial Statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Coroner, like other state and local governments, used fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Coroner has only one fund – General Fund, which is a governmental fund.

- *Governmental funds.* Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources at the end of the fiscal year. Such information may be useful in evaluating the Coroner's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the governmentwide financial statements. By doing so, readers may better understand the long-term impact of the Coroner's near-term financing decisions. Both the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

**Caddo Parish Coroner's Office**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2024**

**FINANCIAL ANALYSIS OF GOVERNMENT-WIDE ACTIVITIES**

***Net Position***

The Coroner's net position decreased during 2024 by \$24,708 from operations. In addition, there was an adjustment to beginning net position of (\$38,927) to record the cumulative effect of the retroactive implementation of GASB 101, *Compensated Absences*.

**Table 1**  
**Net Position**

	<u>Governmental activities</u>		Increase	Percent
<i>December 31,</i>	2024	2023	(decrease)	Change
Current and other assets	\$ 246,943	\$ 353,468	\$ (106,525)	
Capital assets, net	72,897	108,232	(35,335)	
<u>Total assets</u>	<u>319,840</u>	<u>461,700</u>	<u>(141,860)</u>	
<u>Deferred outflows of resources</u>	<u>279,916</u>	<u>498,398</u>	<u>(218,482)</u>	
Current and other liabilities	119,879	137,078	(17,199)	
Long-term liabilities	40,891	31,275	9,616	
Lease obligations	5,153	20,207	(15,054)	
Net pension liability	95,826	368,568	(272,742)	
<u>Total liabilities</u>	<u>261,749</u>	<u>557,128</u>	<u>(295,379)</u>	
<u>Deferred inflows of resources</u>	<u>45,475</u>	<u>46,803</u>	<u>(1,328)</u>	
Net position				
Net investment in capital assets	72,897	108,232	(35,335)	
Unrestricted	219,635	247,935	(28,300)	
<u>Total net position (deficit)</u>	<u>\$ 292,532</u>	<u>\$ 356,167</u>	<u>\$ (63,635)</u>	<u>(17.9%)</u>

**Caddo Parish Coroner's Office**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2024**

***Changes in Net Position***

The Coroner's total governmental revenues increased by \$109,030 (7.5%) from 2023 to 2024. Approximately 73% of the Coroner's revenue comes from appropriations from the City of Shreveport and Caddo Parish.

Total expenses decreased \$34,281 (2.1%) from 2023 to 2024. The Coroner's expenses cover all services performed by its office.

**Table 2**  
**Changes in Net Position**

	<b>Governmental activities</b>			
<i>For the year ended December 31,</i>	2024	2023	Increase (decrease)	Percent Change
Governmental revenues:				
City of Shreveport appropriations	\$ 958,000	\$ 903,300	\$ 54,700	6.1%
Caddo Parish appropriations	183,000	169,379	13,621	8.0%
Coroner's certificate and report charges	395,240	350,630	44,610	12.7%
Transport fees	17,714	21,615	(3,901)	(18.0%)
<b>Total governmental revenues</b>	<b>1,553,954</b>	<b>1,444,924</b>	<b>109,030</b>	<b>7.5%</b>
Expenses:				
General governmental	1,592,605	1,626,886	(34,281)	(2.1%)
Excess (deficit) of governmental revenues over expenses	(38,651)	(181,962)	143,311	(78.8%)
Other income	13,943	14,671	(728)	(5.0%)
Increase (decrease) in net position	(24,708)	(167,291)	142,583	(85.2%)
Beginning net position, original	356,167	561,758	(205,591)	(36.6%)
Change in accounting principle / prior period adjustment	(38,927)	(38,300)	(627)	1.6%
Beginning net position, restated	317,240	523,458	(206,218)	(39.4%)
Ending net position	\$ 292,532	\$ 356,167	\$ (63,635)	(17.9%)

**FINANCIAL ANALYSIS OF THE CORONER'S FUNDS**

***Governmental Activities***

As noted earlier, the Coroner uses fund accounting to ensure and demonstrate compliance with finance-related requirements.

- As of the close of the current fiscal year, the Coroner's general fund reported an ending fund balance of \$161,859, a decrease of \$55,679 (26%) from prior year fiscal year. The fund balance is comprised of the following: nonspendable for \$16,303 representing prepaid assets; and \$145,556 representing unassigned available for general purposes of the Coroner.

**Caddo Parish Coroner's Office**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2024**

- The decrease in the fund balance for 2024 is mostly related to increase in revenues of \$109,030 coupled with decrease in expenditures of \$34,281. This is offset by the allowance for bad debt write off's totaling approximately \$48,700 in the current year and prior period adjustments of \$38,927 related to change in accounting principle.

***Budgetary Highlights***

The original budget for the year ended December 31, 2024, for the Coroner was adopted in December 2023. There were no budget revisions made for the year ended December 31, 2024. The Coroner's budgetary comparison schedule is presented as required supplementary information and shown on page 36. Actual revenues exceeded budgeted revenues by \$249,943. Actual expenditures were \$108,563 more than budgeted expenditures.

**CAPITAL ASSETS**

At the end of 2024, the Coroner had invested \$691,074 in capital assets and \$43,998 in right-to-use lease assets, as follows:

Capital Assets and Right-to-Use Assets	2024	2023
Vehicles	\$ 494,938	\$ 494,938
Furniture and equipment	187,771	187,771
Leasehold improvements	8,365	8,365
Total capital assets at cost	691,074	691,074
Less accumulated depreciation	(623,066)	(602,397)
Capital assets, net	<u>\$ 68,008</u>	<u>\$ 88,677</u>
Right-to-use lease assets	\$ 43,998	\$ 32,300
Less accumulated amortization	(39,109)	(12,745)
Right-to-use lease assets, net	<u>\$ 4,889</u>	<u>\$ 19,555</u>

**DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES**

Deferred outflows of resources, although similar to "assets," is set apart because these items do not meet the technical definition of being an asset of the Coroner on the date of these financial statements. In other words, these amounts are not available to pay liabilities in the way assets are available. When all the recognition criteria are met, the deferred outflow of resources will become an expense/expenditure. The deferred outflow of resources reported for the Coroner relates to pensions.

Deferred inflows of resources are the counterpart to deferred outflows of resources on the Statement of Net Position. Deferred inflows of resources are not technically liabilities of the Coroner as of the date of the financial statements. When all the recognition criteria are met, the deferred inflow of resources will become revenue or an increase to net position. Deferred inflows of

**Caddo Parish Coroner's Office**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2024**

resources reported represent a net amount attributable to the various components that impact pension changes, and can include investment changes amortization, changes due to actuarial assumptions, and differences between expected or actual experience.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The Coroner is dependent on the City of Shreveport and Caddo Parish for 73% of its revenues. The City and Parish receive a substantial part of their revenues from taxes. The combined City and Parish allocations for the Coroner are expected to increase by approximately 10% in 2025.

**CONTACTING THE CORONER'S FINANCIAL MANAGEMENT**

This financial report is designed to provide the citizens, taxpayers, and creditors with a general overview of the Coroner's finances and to demonstrate the Coroner's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Caddo Parish Coroner's Office, 2900 Hearne Avenue, Shreveport, Louisiana 71103.



# BASIC FINANCIAL STATEMENTS





# **Government-Wide Financial Statements (GWFS)**



**Caddo Parish Coroner's Office**  
**Statement of Net Position**

<i>December 31,</i>	<i>2024</i>
<b>Assets</b>	
Cash and cash equivalents	\$ 128,437
Due from other governments, net	102,203
Prepaid expenses	16,303
Capital assets, net	72,897
<b>Total assets</b>	<b>319,840</b>
Deferred outflows related to pension	279,916
<b>Liabilities</b>	
Accounts payable	27,005
Accrued expenses	58,079
Non-current liabilities	
Due within one year	
Compensated absences	34,795
Lease liability	5,153
Due in more than one year	
Compensated absences	40,891
Net pension liability	95,826
<b>Total liabilities</b>	<b>261,749</b>
Deferred inflows related to pension	45,475
<b>Net position</b>	
Net investment in capital assets	72,897
Unrestricted	219,635
<b>Total net position</b>	<b>\$ 292,532</b>

*The accompanying notes are an integral part of these financial statements.*



**Caddo Parish Coroner's Office**  
**Statement of Activities**

*For the year ended December 31, 2024*

Functions/Programs	Expenses	Program Revenues		(expense) revenue and changes in net position
		Charges for services	Operating grants and contributions	
Governmental activities				
General government	\$ 1,592,605	\$ 412,954	\$ 1,141,000	\$ (38,651)
<b>Total governmental activities</b>	<b>\$ 1,592,605</b>	<b>\$ 412,954</b>	<b>\$ 1,141,000</b>	<b>(38,651)</b>
	General revenues			
	Interest income			3,059
	NCE revenue - pension			9,953
	Other income			931
	<b>Total general revenues</b>			<b>13,943</b>
	Change in net position			(24,708)
	Net position, beginning of year as previously reported			356,167
	Change in accounting principle			(38,927)
	<b>Net position, beginning of year as restated</b>			<b>317,240</b>
	<b>Net position, end of year</b>			<b>\$ 292,532</b>

*The accompanying notes are an integral part of these financial statements.*



# Fund Financial Statements



**Caddo Parish Coroner's Office**  
**Balance Sheet – Governmental Funds**

<i>December 31, 2024</i>	General Fund
<b>Assets</b>	
Cash and cash equivalents	\$ 128,437
Due from other governments, net	102,203
Prepaid expenses	16,303
<b>Total assets</b>	<b>\$ 246,943</b>
<b>Liabilities and Fund Balances</b>	
Liabilities	
Accounts payable	\$ 27,005
Accrued salaries	57,579
Other liabilities	500
<b>Total liabilities</b>	<b>85,084</b>
Fund balances	
Nonspendable	16,303
Unassigned	145,556
<b>Total fund balances</b>	<b>161,859</b>
<b>Total liabilities and fund balances</b>	<b>\$ 246,943</b>

*The accompanying notes are an integral part of these financial statements.*

**Caddo Parish Coroner's Office**  
**Reconciliation of the Balance Sheet – Governmental Funds**  
**to the Statement of Net Position**

<u>December 31,</u>	<u>2024</u>
Fund balances - total governmental funds	\$ 161,859
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the governmental funds. Those assets consist of:	
Governmental capital assets	691,075
Less accumulated depreciation	<u>(623,067)</u>
	68,008
Certain assets are not considered financial resources available for current operations and are not reported in the governmental funds, but are accrued in the Statement of Net Position	4,889
Certain deferred outflows/inflows of resources are reported in the Statement of Net Position, but not in governmental funds:	
Deferred outflows - pension related	279,916
Deferred inflows - pension related	(45,475)
Certain liabilities are not due and payable from current resources and therefore are not reported in the governmental funds:	
Compensated absences	(75,686)
Net pension liability	(95,826)
Lease liability	<u>(5,153)</u>
<u>Net position of governmental activities</u>	<u>\$ 292,532</u>

*The accompanying notes are an integral part of these financial statements.*

**Caddo Parish Coroner's Office**  
**Statement of Revenues, Expenditures and Changes in**  
**Fund Balances – Governmental Funds**

<i>December 31, 2024</i>	General Fund
<b>Revenues</b>	
City of Shreveport appropriations	\$ 958,000
Caddo Parish appropriations	183,000
Coroner's certificate and report charges	395,240
Transport fees	17,714
Interest income	3,059
Other income	931
<b>Total revenues</b>	<b>1,557,944</b>
<b>Expenditures</b>	
General government	
Current operating	
Personnel service	898,976
Professional services	453,315
Other operating expenses	246,273
<b>Total expenditures</b>	<b>1,598,564</b>
Excess (deficiency) of revenues over (under) expenditures	(40,620)
<b>Other Financing Sources (Uses)</b>	
Lease financing principal payments	(15,054)
Interest expense	(5)
<b>Total other financing sources (uses)</b>	<b>(15,059)</b>
Net change in fund balance	(55,679)
<b>Fund balance, beginning of year</b>	<b>217,538</b>
<b>Fund balance, end of year</b>	<b>\$ 161,859</b>

*The accompanying notes are an integral part of these financial statements.*

**Caddo Parish Coroner's Office**

**Reconciliation of the Statement of Revenues, Expenditures and Changes in  
Fund Balances – Governmental Funds to the Statement of Activities**

<i>For the year ended December 31,</i>	<i>2024</i>
Net change in fund balances - total governmental funds	\$ (55,679)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays for fixed assets and lease right-of-use assets as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense.	
Depreciation expense	(20,669)
Amortization of right-of-use lease assets	(14,666)
Lease payment	<u>15,054</u> (20,281)
Compensated absences are reported in the statement of activities when earned. As they do not require the use of current financial resources, they are not reported as expenditures on governmental funds until they have matured. This is the amount of compensated absences reported in the statement of activities in the prior year that has matured in the current year.	(4,336)
The recognition of pension expense in the Statement of Activities is based on projected benefit payments discounted to actuarial present value and attributed to periods of employee service. Pension expenditures in the fund financial statements are the amounts actually paid.	<u>55,588</u>
Change in net position of governmental activities	<u><u>\$ (24,708)</u></u>

*The accompanying notes are an integral part of these financial statements.*

## **Caddo Parish Coroner's Office Notes to Financial Statements**

### **Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Caddo Parish Coroner's Office ("Coroner" or "Coroner's Office") is provided under Article V, Section 29 of the Louisiana Constitution of 1974. The Coroner's Office determines the manner and cause of death for those cases that fall within its jurisdiction. The Coroner's Office orders autopsies and issues death certificates. It also evaluates the mentally ill and the chemically dependent and determines the appropriate action for these persons.

#### ***Reporting Entity***

This financial report has been prepared in conformity with GASB Statement No. 34, Basic Financial Statements, and Management's Discussion and Analysis for State and Local Governments.

For financial reporting purposes, in conformance with GASB codification Section 2100, the Caddo Parish Coroner's Office financial statements include all governmental activities, funds, account groups and activities that are controlled by the Coroner as an independently elected parish official. As an independently elected parish official, the Coroner is solely responsible for the operations of his office. Accordingly, the Coroner's Office is a separate governmental reporting entity. Certain units of the local government over which the Coroner's Office exercises no oversight responsibility, such as the parish commission, parish school board, other independently elected parish officials, and municipalities within the parish are excluded from the accompanying general purpose financial statements. These units of the government are considered separate reporting entities and issue general purpose financial statements separate from that of the Coroner's Office.

The accounting policies of the Coroner's Office conform to generally accepted accounting principles (GAAP) as applied to governmental units. The more significant accounting policies used by the Coroner are discussed below.

#### ***Government-Wide and Fund Financial Statements***

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Coroner. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

The content and certain titles of the government-wide financial statements ("GWFS") were changed upon the adoption by the Coroner's Office in 2012 of GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position. This statement provides reporting guidance for deferred outflows of resources and deferred inflows of resources, and adds them, when applicable, as elements of the GWFS, because they are distinct from assets and liabilities. In addition, because these additional elements may affect the residual amount of all of the elements presented in a statement of financial position, GASB 63 renames that measure as net position rather than net assets.

## **Caddo Parish Coroner's Office**

### **Notes to Financial Statements**

#### **Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

##### ***Government-Wide and Fund Financial Statements (continued)***

Accordingly, the statement of net position presents information on all of the Coroner's Office's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Coroner's Office is improving or deteriorating.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Coroner's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) appropriations and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not associated as program revenues, including all taxes, are presented as general revenues.

Separate fund financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. The Coroner has only one fund, the General Fund, which is reported as a major fund and is used to account for all the activities of the Coroner.

##### ***Measurement Focus, Basis of Accounting, and Financial Statement Presentation***

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB No. 33, *Accounting and Financial Reporting for Non-exchange transactions*. Program revenues included in the Statement of Activities derive directly from parties outside the Coroner's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Coroner's general revenues.



**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)***

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Governmental and Agency Funds are accounted for on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual - that is, when they become measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay current period liabilities. For this purpose, the Coroner considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Grants and appropriations are recorded when the Coroner is entitled to the funds.

Interest income on investments is recorded when earned. Substantially all other revenues are recorded when received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Costs of accumulated unpaid vacation, sick leave and other employee benefit amounts are reported in the period due and payable rather than the period earned by employees, and general long-term obligations principal and interest payments are recognized only when due.

Transfers between funds that are not expected to be repaid are accounted for as other financing services.

***Budgetary Information***

The Coroner's Office prepares operating budgets for the general fund at least fifteen days prior to the commencement of the budgetary year. The operating budget includes proposed expenditures and the means of financing them for the upcoming year. The budgets are available for public inspection for a fifteen-day period prior to a public hearing held to obtain taxpayer comment. Once adopted, the budget is authorized for implementation on the first day of the calendar year. Budgets are adopted on a modified accrual basis, which is consistent with U.S. generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund; however, budgets may be revised during the year as estimates regarding revenues and expenditures change. All annual appropriations lapse at fiscal year-end.

## **Caddo Parish Coroner's Office Notes to Financial Statements**

### **Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

#### ***Budgetary Information (Continued)***

The Louisiana Local Government Budget Act provides that "the total of proposed expenditures shall not exceed the total of estimated funds available for the ensuing year." The "total estimated funds available" is the sum of the estimated fund balance at the beginning of the year and the anticipated revenues for the current year.

The proposed budget for the calendar year 2024 was adopted on December 5, 2023.

#### ***Assets, Liabilities, Deferred Inflows, and Net Position or Fund Balance***

##### ***Cash and Cash Equivalents***

Cash and cash equivalents includes amounts in demand deposits and interest-bearing time deposits. Under state law, the Coroner may deposit funds in demand deposits, interest-bearing demand deposits, money-market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

##### ***Accounts Receivables***

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. The Coroner's Office records an allowance for doubtful accounts based on specifically identified amounts believed to be uncollectible. The Coroner's Office has a limited number of customers, primarily other government agencies. After all attempts to collect a receivable have failed, the receivable is written off against the allowance. At December 31, 2024, the allowance for doubtful accounts was \$331,650.

##### ***Prepaid Items***

Prepaid assets include amounts paid for service in advance, and are shown as an asset until consumed. In addition, a corresponding amount of fund balance of the general fund has been reserved to reflect the amount of fund balance not currently available for expenditure.

##### ***Capital Assets***

All capital assets are capitalized at historical cost, or estimated historical costs for assets where actual cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Coroner maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Since surplus assets are sold for an immaterial amount when declared as no longer needed by the Coroner, no salvage value is taken into consideration for depreciation purposes.

## Caddo Parish Coroner's Office Notes to Financial Statements

### Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### *Assets, Liabilities, Deferred Inflows and Net Position or Fund Balance (Continued)*

All capital assets are depreciated using the straight-line method over the following estimated useful lives:

<b>Capital asset classes</b>	<b>Lives</b>
Vehicles	5 years
Leasehold improvements	7-15 years
Furniture and equipment	3-7 years

#### *Deferred Outflows/Inflows of Resources*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, Deferred Outflows of Resources, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The Coroner has one item that meets the criterion for this category; deferred outflows related to pensions. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, Deferred Inflows of Resources, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The Coroner has one item that meets the criterion for this category; deferred inflows related to pensions.

#### *Compensated Absences*

The Coroner accrues accumulated unpaid vacation leave by employee. This obligation is reported in the government-wide Statement of Net Position and represents a reconciling item between the fund and government-wide presentations. All employees shall accrue paid sick leave per pay period, and accumulated sick leave shall not exceed 200 hours. For employees resigning or retiring, accumulated sick leave is canceled upon termination.

In the fund financial statements, the matured liability for compensated absences is reported in the General Fund. The total liability is reported in the government-wide financial statements.

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Assets, Liabilities, Deferred Inflows and Net Position or Fund Balance (Continued)***

*Leases*

Lease contracts that provide the Coroner with control of a non-financial asset, such as land, buildings or equipment, for a period of time in excess of twelve months are reported as a right-to-use lease asset with a related lease liability. The lease liability is recorded at the present value of future lease payments, including fixed payments, variable payments based on an index or fixed rate, and reasonably certain residual guarantees. The intangible right-to-use lease asset is recorded for the same amount as the related lease liability plus any prepayments and initial direct costs to place the asset in service. Right-to-use lease assets are amortized over the shorter of the useful life of the asset or the lease term. The lease liability is reduced for lease payments made, less the interest portion of the lease payment.

*Pensions*

The Coroner is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 6. For purposes of measuring the net pension liability (or asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each plan, and additions to / deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan.

*Categories and Classification of Net Position and Fund Balance*

*Fund balance policies* – Fund balance of governmental funds is reported in various classifications based on the nature of any limitations requiring the use of resources for specific purposes. The Coroner itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The provisions of GASBC Section 1800, *Classification and Terminology*, specifies the following classifications:

*Nonspendable fund balance* – Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Management has classified prepaid expenditures as being non-spendable as this item is not expected to be converted to cash.

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Assets, Liabilities, Deferred Inflows and Net Position or Fund Balance (Continued)***

*Restricted fund balance* – Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. The Coroner did not have any restricted resources at year-end.

*Committed fund balance* – This classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (resolution) of the Coroner, who is the highest level of decision-making authority. These amounts cannot be used for any other purpose unless the Coroner removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Coroner did not have any committed resources as of year-end.

*Assigned fund balance* – This classification includes spendable amounts that are reported in governmental funds *other than the General Fund* that are neither restricted nor committed, and amounts in the General Fund that are intended to be used for a specific purpose in accordance with the provisions of GASB Statement 54. The intent of an assigned fund balance should be expressed by either the Coroner or an official, such as the administrator, that has the authority to assign amounts to be used for specific purposes. The Coroner did not have any assigned resources as of year-end.

*Unassigned fund balance* – This classification is the residual fund balance for the General Fund. It also represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

When fund balance resources are available for a specific purpose in multiple classifications, the Coroner would use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed. However, it reserves the right to selectively spend unassigned resources first and to defer the use of the other classified funds.

***Revenues***

Program revenues included in the Statement of Activities derive directly from parties outside the Coroner's taxpayers or citizenry, as a whole. Program revenues reduce the cost of the function to be financed from the Coroner's general revenues.

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Use of Estimates***

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make various estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Significant estimates in the financial statements include the allowance for doubtful accounts, depreciation of capital assets and deferred outflows, inflows, assets and liabilities related to pensions.

***Subsequent Events***

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 30, 2025, and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

***Recently Issued and Implemented Accounting Pronouncements***

The Coroner adopted the following statements during the year ended December 31, 2024:

GASB Statement No. 100, *Accounting Changes and Error Corrections*. This Statement establishes accounting and financial reporting requirements for (a) accounting changes and (b) the correction of an error in previously issued financial statements (error correction). This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated. Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). Additional information about the changes to the financial statements related to the implementation of this Statement can be found in Note 2.

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Recently Issued and Implemented Accounting Pronouncements (Continued)***

GASB Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. Additional information about the changes to the financial statements related to the implementation of this Statement can be found in Note 2.

***Future Pronouncements***

GASB Statement No. 102, *Certain Risk Disclosures*. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter.

GASB Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model. The purposes of the improvements are to (a) enhance the effectiveness of the financial reporting model in providing information that is essential for decision making and assessing a government's accountability and (b) address certain application issues identified through pre-agenda research conducted by the GASB. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*. The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, requires certain information regarding capital assets to be presented by major class. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

The Coroner is evaluating the requirements of the above statements and the impact on reporting.

## Caddo Parish Coroner's Office Notes to Financial Statements

### Note 2: CHANGE IN ACCOUNTING PRINCIPLE

The Coroner's fiscal year 2024 financial statements incorporate a change in accounting principle and restatement of previously issued financial statements. Governmental Accounting Standards Board (GASB) Statement 100, *Accounting Changes and Error Corrections*, requires disclosure of their nature and effect on amounts reported in the financial statements.

Effective for the fiscal year ended December 31, 2024, the Coroner implemented GASB Statement 101, *Compensated Absences*. As a result of implementing GASB 101, the beginning net position of the Governmental Activities in the government-wide Statement of Net Position has been restated to record a prior period adjustment related to the implementation of this GASB. Beginning net position of \$356,167, as originally reported, has been decreased to \$317,240.

	Governmental Activities
Beginning net position, January 1, 2024	<u>\$ 356,167</u>
Changes in Accounting Principles:	
Prior period adjustment due to implementation of GASB Statement 101, Compensated Absences	<u>(38,927)</u>
Adjusted beginning net position, January 1, 2024	<u><u>\$ 317,240</u></u>

### Note 3: DEPOSITS

At December 31, 2024, the Coroner had cash and cash equivalents of \$128,437 in the governmental funds. These deposits are stated at cost, which approximates market value. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. There were no uninsured cash balances as of December 31, 2024.



## Caddo Parish Coroner's Office Notes to Financial Statements

### Note 4: CAPITAL ASSETS

A summary of changes in capital assets is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<b>Governmental Activities</b>				
Capital assets, being depreciated				
Vehicles	\$ 494,938	\$ -	\$ -	\$ 494,938
Furniture and equipment	187,771	-	-	187,771
Leasehold improvements	8,365	-	-	8,365
Total capital assets being depreciated	691,074	-	-	691,074
Less accumulated depreciation for				
Vehicles	(419,060)	(15,433)	-	(434,493)
Furniture and equipment	(173,837)	(4,589)	-	(178,426)
Leasehold improvements	(9,500)	(647)	-	(10,147)
Total accumulated depreciation	(602,397)	(20,669)	-	(623,066)
Total capital assets being depreciated, net	88,677	(20,669)	-	68,008
Right-to-use lease assets, being amortized				
Equipment	43,998	-	-	43,998
Less accumulated amortization for				
Equipment	(24,443)	(14,666)	-	(39,109)
Right-to-use lease assets being amortized, net	19,555	(14,666)	-	4,889
Governmental activities capital assets, net	\$ 108,232	\$ (35,335)	\$ -	\$ 72,897

Depreciation and amortization expense for the year ended December 31, 2024 totaled \$20,669 and \$14,666, respectively.

Certain assets used by the Coroner's Office (primarily the administrative office building) are owned by the Caddo Parish Commission and accordingly, are not reflected in these financial statements.

## Caddo Parish Coroner's Office Notes to Financial Statements

### Note 5: LEASES

The Coroner entered into lease agreements to obtain the right-to-use office equipment. The total annual rental for the equipment that the Coroner paid for the fiscal year ended December 31, 2024 was \$15,054.

The following is a schedule of the minimum future lease payments from the lease agreement at December 31:

<i>For the years ending December 31,</i>	Principal Payments	Interest Expense	Total
2025	\$ 5,153	\$ 43	\$ 5,196
Total	\$ 5,153	\$ 43	\$ 5,196

### Note 6: RETIREMENT PLAN

#### ***General Plan Information***

Substantially all employees of the Coroner are members of the Parochial Employees' Retirement System of Louisiana ("PERS"). The system is a cost-sharing multiple-employer, defined benefit pension plan administered by a separate boards of trustees.

The plan issues a separate financial report that includes financial statements and required supplementary information. The report may be obtained by writing or calling the plan.

Parochial Employees' Retirement System of Louisiana (PERS)  
P.O. Box 14619  
Baton Rouge, LA 70808  
(225) 928-1361

#### ***Description of Plan***

The Coroner participates in a contributory multiple-employer defined benefit pension plan (Plan) that provide for retirement, disability and death benefits as described below. The Plan is:

#### ***PERS***

Parochial Employees' Retirement System of Louisiana is the administrator of a cost sharing multiple employer defined benefit pension plan. The System was established and provided for by R.S.11:1901 of the Louisiana Revised Statute (LRS), through 2025.

**Note 6: RETIREMENT PLAN (Continued)**

The System provides retirement benefits to employees of taxing districts of a parish, or any branch or section of a parish, within the state which does not have their own retirement system and which elect to become members of the System.

All permanent parish government employees (except those employed by Orleans, Lafourche and East Baton Rouge Parishes) who work at least 28 hours a week shall become members on the date of employment.

New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate.

As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join PERS.

***Plan Benefits***

The Plan provides retirement, termination, disability, and death benefits. A summary of those benefits, by plan, is outlined below.

PERS	
Normal Retirement:	Age 65 and 7 years of service (hired before 1/1/2007)
	Age 67 and 7 years of service (hired after 1/1/2007)
	Benefit equals 3% x Final Comp x credited service.
Early Retirement:	Employees hired before 1/1/2007:
	Any age with thirty (30) or more years of creditable service.
	Age 55 with twenty-five (25) years of creditable service.
	Age 60 with a minimum of ten (10) years of creditable service.
	Employees hired after 1/1/07:
	Age 55 with 30 years of service.
	Age 62 with 10 years of service.
	Benefit equals 3% x Final Comp x credited service.

## Caddo Parish Coroner's Office Notes to Financial Statements

### Note 6: RETIREMENT PLAN (Continued)

#### *Plan Benefits (continued)*

	PERS
Termination of Employment:	Vested employees receive full benefits upon retirement age.
Disability Benefits:	(prior to 1/1/2007) 5 years creditable service (after 1/1/2007) 7 years creditable service  Benefit equal to the lesser of an amount equal to three percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age sixty.
Survivor Benefits:	Upon the death of any member of Plan A with five (5) or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children, as outlined in the statutes.  Any member of Plan A, who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes.
Deferred Retirement Option (DROP):	Employees eligible at normal retirement date. Accrued benefit frozen but earns interest until DROP exit.

#### **Contributions**

##### *PERS*

Contributions for all members are established by statute at 9.50% of compensation for Plan A members. The contributions are deducted from the member's salary and remitted by the participating employer.

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2023, the actuarially determined contribution rate was 7.49% of member's compensation for Plan A. The actual contribution rate for the fiscal year ending December 31, 2023, was 11.5% for Plan A.

## Caddo Parish Coroner's Office Notes to Financial Statements

### Note 6: RETIREMENT PLAN (Continued)

According to state statute, the System also receives ¼ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. Contributions to the pension plan from the Coroner were \$83,833 for the year ended December 31, 2024. The actual contribution rate for the fiscal year ending December 31, 2024, was 11.3% for Plan A.

Administrative costs of the System are financed through employer contributions.

#### ***Pension Liabilities and Pension Expense***

At December 31, 2024, the Coroner reported \$95,826 net pension liability for PERS. The NPL for the system was measured as of December 31, 2023 and the total pension liability used to calculate the NPL was determined based on an actuarial valuation as of that date. The Coroner's proportion of the NPL was based on a projection of the Coroner's long-term share of contributions to the pension plan relative to the projected contribution of all participating employers, actuarially determined.

As of the most recent measurement date, the Coroner's proportionate share for each system was:

	PERS
Proportion at:	
Current measurement date	0.1006%
Prior measurement date	0.0958%

For the year ended December 31, 2024, the Coroner recognized a total pension benefit of \$49,426. These amounts consist of the following:

<i>For the year ended December 31, 2024</i>	PERS
Coroner's pension expenses per the pension plan	\$ 34,680
Coroner's amortization of its change in proportionate share	(267)
Coroner's amortization of actual contributions over its proportionate share of contributions	(83,839)
<b>Total pension expense (benefit) recognized by Coroner</b>	<b>\$ (49,426)</b>

**Caddo Parish Coroner's Office**  
**Notes to Financial Statements**

**Note 6: RETIREMENT PLAN (Continued)**

***Deferred Inflows/Outflows of Resources Related to Pensions***

At December 31, 2024, the Coroner reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	PERS	
	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 45,376	\$ (25,722)
Net difference between projected and actual earnings	154,437	-
Changes of assumptions	-	(16,695)
Changes in proportion to NPL	54	(3,058)
Contributions made subsequent to the measurement date	80,049	-
<b>Total</b>	<b>\$ 279,916</b>	<b>\$ (45,475)</b>

Deferred outflows of resources related to employer contributions paid subsequent to the measurement date and prior to the employer's fiscal year end will be recognized as a reduction of the net pension liability in the reporting period ending December 31, 2024. Other pension-related amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

<i>For the years ending December 31,</i>	PERS
2025	\$ 11,282
2026	75,986
2027	129,896
2028	(62,772)
<b>Total</b>	<b>\$ 154,392</b>

## Caddo Parish Coroner's Office Notes to Financial Statements

### Note 6: RETIREMENT PLAN (Continued)

#### *Actuarial Assumptions*

	PERS
Valuation Date	December 31, 2023
Measurement Date	December 31, 2023
Actuarial Cost Method	Entry age normal cost
Investment rate of return (net of investment expense)	6.40%
Discount Rate	6.40%
Expected remaining service lives	4 years
Projected salary increases	4.75%
Cost of Living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
Mortality rates	Pub-2010 Public Ret Mortality Table for Healthy Retirees, General Employees, and General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021
Inflation rate	2.30%

The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age sixty-five equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

**Caddo Parish Coroner's Office**  
**Notes to Financial Statements**

**Note 6: RETIREMENT PLAN (Continued)**

***Actuarial Assumptions (continued)***

These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.70% for the year ended December 31, 2023.

Best estimates of arithmetic real rates of return for each major asset class included in the plans' target asset allocation and long-term expected rate of returns as of December 31, 2024, are summarized in the following table:

Asset Class	PERS	
	Target Allocation	Long-term Expected Rate of Return
Fixed income	33.00%	1.12%
Equity	51.00%	3.20%
Real estate	2.00%	0.11%
Alternative assets	14.00%	0.67%
Cash	0.00%	0.00%
System total	100.00%	5.10%
Inflation		2.40%
Total long term expected rate of return		7.50%

***Discount Rate***

The discount rates used to measure the total pension liability was 6.40% for PERS. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of each of the system's actuary. Based on those assumptions, the system's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.



## Caddo Parish Coroner's Office Notes to Financial Statements

### Note 6: RETIREMENT PLAN (Continued)

#### *Sensitivity to Changes in Discount Rate*

The following table demonstrates the sensitivity of the net pension liability to changes in the discount rate. The sensitivity analysis shows the impact to the Coroner's proportionate share of the net pension liability if the discount rate was 1.00% higher or 1.00% lower than the current discount rate.

	PERS		
	1% Decrease (5.40%)	Current (6.40%)	1% Increase (7.40%)
Employer's proportionate share of the net pension liability	\$ 683,734	\$ 95,826	\$ (397,665)

#### *Pension Plan Fiduciary Net Position*

Information about the fiduciary net position of PERS and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the plan and are recorded in the government-wide financial statements. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Detailed information about the pension plan's fiduciary net position is available in the Plan's issued financial reports.

#### *Payables to the Pension Plan*

At December 31, 2024, the Coroner had no payables to the pension plan for the December 2024 employee and employer legally required contributions.

### Note 7: RELATED PARTY TRANSACTIONS

The Coroner paid \$24,000 to the Forensic Nurse Examiners of Louisiana (FNE) for services related to sexual assault investigations during 2024. The Coroner is the medical director of the FNE.

The Caddo Parish Commission pays the utilities, building insurance, and maintenance of the Coroner's office. On-behalf payments for these costs totaled \$62,072 as of December 31, 2024.

### Note 8: CONTINGENCIES

From time to time, in the normal course of business, the Coroner is involved in various matters of litigation. Management does not believe the ultimate outcome of any such matters will be material to the financial statements of the Coroner.



## **REQUIRED SUPPLEMENTARY INFORMATION**



## Caddo Parish Coroner's Office Budgetary Comparison Schedule – General Fund

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
<i>December 31, 2024</i>				
<b>Revenues</b>				
City of Shreveport appropriations	\$ 958,000	\$ 958,000	\$ 958,000	\$ -
Caddo Parish appropriations	183,000	183,000	183,000	-
Coroner certificates and report charges	151,500	151,500	395,240	243,740
Transport fees	15,000	15,000	17,714	2,714
Interest income	500	500	3,059	2,559
Other income	-	-	931	931
<b>Total revenues</b>	<b>1,308,000</b>	<b>1,308,000</b>	<b>1,557,944</b>	<b>249,944</b>
<b>Expenditures</b>				
General Government				
Current operating:				
Personnel services	779,800	779,800	898,976	(119,176)
Professional services	492,900	492,900	453,315	39,585
Other operating	95,300	95,300	246,273	(150,973)
Capital outlay	122,000	122,000	-	122,000
<b>Total expenditures</b>	<b>1,490,000</b>	<b>1,490,000</b>	<b>1,598,564</b>	<b>(108,564)</b>
Other financing sources (uses)				
Lease financing principal payments	-	-	(15,054)	(15,054)
Interest expense	-	-	(5)	(5)
	-	-	(15,059)	(15,059)
<b>Net change in fund balance</b>	<b>(182,000)</b>	<b>(182,000)</b>	<b>(55,679)</b>	<b>126,321</b>
<b>Fund balance, beginning of year</b>	<b>217,538</b>	<b>217,538</b>	<b>217,538</b>	<b>-</b>
<b>Fund balance, end of year</b>	<b>\$ 35,538</b>	<b>\$ 35,538</b>	<b>\$ 161,859</b>	<b>\$ 126,321</b>

*See Independent Auditor's Report.*

**Caddo Parish Coroner's Office**  
**Schedule of Proportionate Share of the Net Pension Liability**

Plan Year Ended	Agency's proportion of the net pension liability (asset)	Agency's proportionate share of the net pension liability (asset)	Agency's covered payroll	Agency's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
* 2023	0.10058%	\$ 95,826	\$ 739,971	13%	98.0%
* 2022	0.09576%	\$ 368,568	\$ 667,752	55%	110.5%
* 2021	0.08994%	\$ (423,675)	\$ 618,949	-68%	110.5%
* 2020	0.09143%	\$ (160,316)	\$ 598,320	-27%	104.0%
* 2019	0.09558%	\$ 4,500	\$ 607,545	1%	99.9%
* 2018	0.09780%	\$ 434,072	\$ 602,727	72%	88.9%
* 2017	0.10021%	\$ (74,382)	\$ 626,206	-12%	101.98%
* 2016	0.10220%	\$ 210,478	\$ 606,093	35%	94.2%
* 2015	0.10151%	\$ 267,193	\$ 581,219	46%	92.2%
* 2014	0.10533%	\$ 28,797	\$ 581,219	5%	99.2%

\* Amounts presented were determined as of the measurement date.

*See Independent Auditor's Report.*

## Caddo Parish Coroner's Office Schedule of Contributions to the Fund

<u>Fiscal Year</u>	<u>Contractually Required Contribution</u>	<u>Contribution in Relation to Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Payroll</u>	<u>Contributions as a % of Covered Payroll</u>	<u>Contributions as a % of Required Contributions</u>
2024	\$ 83,833	\$ 83,833	\$ -	\$ 716,789	11.70%	100.00%
2023	\$ 74,708	\$ 74,708	\$ -	\$ 739,971	10.10%	100.00%
2022	\$ 73,924	\$ 73,924	\$ -	\$ 667,752	11.07%	100.00%
2021	\$ 74,807	\$ 74,807	\$ -	\$ 618,949	12.09%	100.00%
2020	\$ 69,698	\$ 69,698	\$ -	\$ 598,320	11.65%	100.00%
2019	\$ 69,142	\$ 69,142	\$ -	\$ 607,545	11.38%	100.00%
2018	\$ 77,103	\$ 77,103	\$ -	\$ 602,727	12.79%	100.00%
2017	\$ 78,792	\$ 78,792	\$ -	\$ 626,206	12.58%	100.00%
2016	\$ 84,389	\$ 84,389	\$ -	\$ 606,093	13.92%	100.00%
2015	\$ 63,469	\$ 63,469	\$ -	\$ 581,219	10.92%	100.00%

\*Amounts presented were determined as of the end of the fiscal year.

### Notes to Schedule:

#### ***Changes to Benefit Terms:***

The valuation year ended December 31, 2023, there were no changes of benefit terms.

#### ***Changes of Assumptions:***

The valuation year ended December 31, 2023, there were no changes of assumptions.

*See Independent Auditor's Report.*



## OTHER SUPPLEMENTARY INFORMATION



**Caddo Parish Coroner's Office**  
**Schedule of Compensation, Reimbursements, Benefits, and**  
**Other Payments to Agency Head**  
**For the Year Ended December 31, 2024**

Agency Head Name: Dr. Todd G. Thoma, M.D., FACEP, D-ABMDI, Caddo Coroner

Purpose	Amount
Salary	\$ 192,155
Benefits - retirement	22,098
Cell phone	1,717
Dues	682
Travel	358
Total	<u>\$ 217,010</u>



# **REPORT ON INTERNAL CONTROL AND COMPLIANCE MATTERS**







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**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Dr. Todd G. Thoma  
Caddo Parish Coroner

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the general fund of Caddo Parish Coroner's Office (the “Coroner”), as of and for the year ended December 31, 2024, and the related notes to financial statements, which collectively comprise the Coroner’s basic financial statements, and have issued our report thereon dated June 30, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Coroner’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Coroner’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Coroner’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002 that we consider to be significant deficiencies.

### **Report on Compliance and Other Matters**

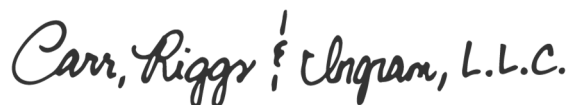
As part of obtaining reasonable assurance about whether the Coroner's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests did not disclose instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Coroner's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Coroner's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.



CARR, RIGGS & INGRAM, L.L.C.

Shreveport, Louisiana  
June 30, 2025

**Caddo Parish Coroner's Office**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 2024**

**Section I – Summary of Auditor's Results**

***Financial Statements***

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified? ☒ yes ☐ no

Noncompliance material to financial statements noted? ☐ yes ☒ no

***Federal Awards***

N/A

**Section II – Financial Statement Findings Reported in Accordance with *Government Auditing Standards***

**Current Year Findings and Responses**

**2024-001 Accrual of AP/Expense for CEC Services**

**Condition** – It was identified that psychiatric evaluation (CEC's) payments related to services performed and some other expenditures belonging to CY, were recorded in subsequent period, resulting in adjustment totaling \$23,685.

**Criteria** – Accounting standards requires that internal controls ensure expenses are recorded in the appropriate accounting period.

**Cause** – Management did not properly accrue expenses related to psychiatric evaluations in the correct period. This was primarily due to delays in receiving invoices from vendors and service providers, which hindered timely recognition of liabilities.

**Effect** – Failure to apply the accrual basis of accounting and the matching principle may result in material understatement of accounts payable and expenses.

**Recommendation** - We recommend management implement procedures to review evaluation dates related to CEC's and request vendors submit invoices in a timelier manner.

**Caddo Parish Coroner's Office**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 2024**

**Views of Responsible Officials** – Management agrees and has changed procedures with the CEC contractors to receive the CEC evaluations performed for the prior month in a timelier manner. However, our accounting system did an update where an error was identified in the input of the invoice dates. We are in the process of correcting this issue.

**2024-002 Payment of Sick Leave in Excess of Policy**

**Condition** – In adjusting the year-end accrual in accordance with GASB 101 for sick leave, it was identified the client accumulated sick leave hours more than the capped 200-hour limit specified in the employee handbook. Additionally, one employee utilized more than 200 hours (i.e 400 hrs.) of sick leave in the current year.

**Criteria** – As per Employee handbook (HR policy) “every Eligible employee will accrue sick leave at the rate of 2.31 hours per pay period equivalent to 7.50 days/ 60 hours per year and will accumulative to maximum of 200 hours. Similarly, GASB 101 compensated absences requires accurate reporting of compensated absences (e.g., sick leave) based on earned and reasonably expected usage. Sick leave should only be accrued to the extent it is earned and expected to be used or paid upon termination.

**Cause** – Management has ineffective controls over leave time records as stated per the employee handbook.

**Effect** – The lack of enforcement of the 200-hour sick leave cap increases the risk of policy abuse, particularly by employees nearing termination who may use excessive sick leave to preserve vacation time (vacation time are paid at termination) for payout. Similarly, continued accumulation of sick leave beyond the 200-hour cap results in inaccurate leave records and misrepresents employee entitlements, which can compromise the reliability of financial assumptions.

**Recommendation** - We recommend management should enforce the 200-hour sick leave cap through system controls, monitor leave usage regularly, and ensure employees follow policy to prevent misuse on leave time.

**Views of Responsible Officials** – Management agrees and is in the process of evaluating the sick leave policy during 2025 and will ensure all employees follow this policy to prevent misuse of leave time going forward.

**Caddo Parish Coroner's Office**  
**Summary Schedule of Prior Year Audit Findings and Questioned Costs**  
**For the Year Ended December 31, 2024**

**Prior Year Findings**

**2023-001 Overstatement of Revenues and Receivables**

**Year of origination:** December 31, 2023.

**Condition** – Accounts receivable and revenues were overstated.

**Status:** Resolved.

**2023-002 Prior Period Adjustment**

**Year of origination:** December 31, 2023.

**Condition** – Psychiatric evaluation expenses related to services performed in the prior year were understated.

**Status:** Unresolved. See current year finding 2024-001.

**2023-003 Timely Filing of Audit Report**

**Year of origination:** December 31, 2023.

**Condition** – The Coroner did not have the audited financial statements submitted to the Louisiana Legislative Auditor by the required deadline.

**Status:** Resolved.



# **Caddo Parish Coroner's Office**

## **STATEWIDE AGREED-UPON PROCEDURES REPORT**

**December 31, 2024**





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## **INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING AGREED-UPON PROCEDURES**

Dr. Todd G. Thoma  
Caddo Parish Coroner’s Office  
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor’s (LLA’s) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2024 through December 31, 2024. Caddo Parish Coroner’s Office’s management is responsible for those C/C areas identified in the SAUPs.

Caddo Parish Coroner’s Office (“Coroner”) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA’s SAUPs for the fiscal period January 1, 2024 through December 31, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

### ***Written Policies and Procedures***

1. Obtain and inspect the entity’s written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity’s operations:

- a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

**Results:** No exceptions were found as a result of applying the procedure.

- b) **Purchasing**, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.

**Results:** Written policies do not include how vendors are added to the vendor list.

- c) **Disbursements**, including processing, reviewing, and approving.

**Results:** No exceptions were found as a result of applying the procedure.

- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

**Results:** No exceptions were found as a result of applying the procedure.

- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

**Results:** No exceptions were found as a result of applying the procedure.

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

**Results:** No exceptions were found as a result of applying the procedure.

- g) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

**Results:** Written policies do not include allowable expenses or dollar thresholds by category of expense.

- h) **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

**Results:** No exceptions were found as a result of applying the procedure.

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

**Results:** No exceptions were found as a result of applying the procedure.

- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

**Results:** No exceptions were found as a result of applying the procedure.

- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available



system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

**Results:** No written policies regarding disaster recovery.

- l) ***Prevention of Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

**Results:** No exceptions were found as a result of applying the procedure.

### ***Board or Finance Committee***

- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and

- a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

**Results:** Coroner does not have a Board, as such, this procedure is not applicable.

- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

**Results:** Coroner does not have a Board, as such, this procedure is not applicable.

- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

**Results:** Coroner does not have a Board, as such, this procedure is not applicable.

- d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

**Results:** Coroner does not have a Board, as such, this procedure is not applicable.

### ***Bank Reconciliations***

3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

**Results:** Three exceptions were found as a result of applying the procedure.

- b) Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and

**Results:** Two exceptions were found as a result of applying the procedure.

- c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

**Results:** Two exceptions were found as a result of applying this procedure.

### ***Collections (excluding electronic funds transfers)***

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

**Results:** CRI obtained a listing of deposits sites and management's representation that the listing was complete. There is only one deposit site.

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that

- a) Employees responsible for cash collections do not share cash drawers/registers;

**Results:** No exceptions were found as a result of applying the procedure.

- b) Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.

**Results:** No exceptions were found as a result of applying the procedure.

- c) Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and

**Results:** No exceptions were found as a result of applying the procedure.

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

**Results:** No exceptions were found as a result of applying the procedure.

- 6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

**Results:** No exceptions were found as a result of applying the procedure.

- 7. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3 (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and

- a) Observe that receipts are sequentially pre-numbered.

**Results:** The Coroner does not utilize pre-numbered receipts.

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

**Results:** No exceptions were found as a result of applying the procedure.

- c) Trace the deposit slip total to the actual deposit per the bank statement.

**Results:** No exceptions were found as a result of applying the procedure.

- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

**Results:** Two exceptions were found as a result of applying the procedure.

- e) Trace the actual deposit per the bank statement to the general ledger.

**Results:** No exceptions were found as a result of applying the procedure.

***Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)***

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

**Results:** CRI obtained listing of locations that process payments and management's representation that the listing was complete. There is only one location that processes payments.

9. For each location selected under procedure #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;

**Results:** No exceptions were found as a result of applying the procedure.

- b) At least two employees are involved in processing and approving payments to vendors;

**Results:** No exceptions were found as a result of applying the procedure.

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;

**Results:** The employee responsible for processing payments is also responsible for adding/modifying vendor files. Another employee does not periodically review changes to vendor files.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and

**Results:** No exceptions were found as a result of applying the procedure.

- e) Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

**Results:** There were no non-payroll electronic disbursements during the fiscal period, as such, this procedure is not applicable.

*[Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]*

10. For each location selected under procedure #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and

- a) Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

**Results:** No exceptions were found as a result of applying the procedure.

- b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #9 above, as applicable.

**Results:** Except for the lack of segregation previously described in procedure #9 above, no exceptions were found as a result of applying the procedure.

- 11. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. *Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements*

**Results:** There were no non-payroll electronic disbursements during the fiscal period, as such, this procedure is not applicable.

#### ***Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)***

- 12. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

**Results:** CRI obtained a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period and management's representation that the listing is complete.

- 13. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and

- a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

**Results:** The authorized card holder is also responsible for reviewing and approving monthly statements.

- b) Observe that finance charges and late fees were not assessed on the selected statements.

**Results:** No exceptions were found as a result of applying the procedure.

- 14. Using the monthly statements or combined statements selected under procedure #13 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

**Results:** No exceptions were found as a result of applying the procedure.

***Travel and Travel-Related Expense Reimbursements (excluding card transactions)***

- 15. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected

- a) If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov));

**Results:** No exceptions were found as a result of applying the procedure.

- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;

**Results:** No exceptions were found as a result of applying the procedure.

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1g; and

**Results:** No exceptions were found as a result of applying the procedure.

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

**Results:** No exceptions were found as a result of applying the procedure.

### ***Contracts***

- 16. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and

- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;

**Results:** No exceptions were found as a result of applying the procedure.

- b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);

**Results:** No exceptions were found as a result of applying the procedure.

- c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and

**Results:** No exceptions were found as a result of applying the procedure.

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

**Results:** No exceptions were found as a result of applying the procedure.

### ***Payroll and Personnel***

- 17. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

**Results:** No exceptions were found as a result of applying the procedure.

- 18. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #17 above, obtain attendance records and leave documentation for the pay period, and

- a) Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

**Results:** No exceptions were found as a result of applying the procedure.

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials;

**Results:** No exceptions were found as a result of applying the procedure.

- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

**Results:** No exceptions were found as a result of applying the procedure.

- d) Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

**Results:** No exceptions were found as a result of applying the procedure.

- 19. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

**Results:** No exceptions were found as a result of applying the procedure.

- 20. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

**Results:** No exceptions were found as a result of applying the procedure.

### ***Ethics***

- 21. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #17 obtain ethics documentation from management, and

- a) Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

**Results:** One exception was found as a result of applying the procedure.

- b) Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

**Results:** The Coroner's ethics policy was not changed during the fiscal period, as such, this procedure is not applicable.



22. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

**Results:** No exceptions were found as a result of applying the procedure.

### ***Debt Service***

23. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

**Results:** Management represented that no debt instruments were issued during the fiscal period, as such, this procedure is not applicable.

24. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

**Results:** The Coroner did not have any debt instruments outstanding at the end of the fiscal period, as such, this procedure is not applicable.

### ***Fraud Notice***

25. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

**Results:** Management represented that no misappropriations of public funds or assets occurred during the fiscal period.

26. Observe that the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

**Results:** No exceptions were found as a result of applying the procedure.

### ***Information Technology Disaster Recovery/Business Continuity***

27. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past

week, (b) was not stored on the government's local server or network, and (c) was encrypted.

**Results:** We performed the procedure and discussed the results with management.

- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

**Results:** We performed the procedure and discussed the results with management.

- c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

**Results:** We performed the procedure and discussed the results with management.

28. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #19. Observe evidence that the selected terminated employees have been removed or disabled from the network.

**Results:** We performed the procedure and discussed the results with management.

29. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #17, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

- Hired before June 9, 2020 - completed the training; and
- Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

**Results:** We performed the procedure and discussed the results with management.

### ***Prevention of Sexual Harassment***

30. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #17, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

**Results:** One exception was identified where training was not completed during the calendar year.

31. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

**Results:** No exceptions were found as a result of applying the procedure.

32. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

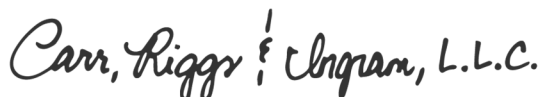
- a) Number and percentage of public servants in the agency who have completed the training requirements;
- b) Number of sexual harassment complaints received by the agency;
- c) Number of complaints which resulted in a finding that sexual harassment occurred
- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e) Amount of time it took to resolve each complaint.

**Results:** No exceptions were found as a result of applying the procedure.

We were engaged by Caddo Parish Coroner's Office to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Caddo Parish Coroner's Office and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.



**CARR, RIGGS, & INGRAM, L.L.C.**

Shreveport, Louisiana  
June 30, 2025



# OFFICE OF THE CORONER

**Todd G. Thoma M.D. FACEP, D-ABDMI, Coroner**

Parish of Caddo • State of Louisiana  
2900 Hearne Avenue • Shreveport, LA 71103

June 30, 2025

Louisiana Legislative Auditor  
1600 North 2nd Street  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

Carr, Riggs, & Ingram, L.L.C.  
1000 East Preston Avenue  
Suite 200  
Shreveport, LA 71105

Re: Management's Response to Agreed-Upon Procedures

Management of Caddo Parish Coroner's Office has reviewed the Independent Accountant's Report on Applying Agreed-Upon Procedures. Management is in agreement with the report of Carr, Riggs & Ingram, L.L.C. In addition, the Caddo Parish Coroner's Office will implement changes/additions to policies and/or procedures where necessary within budgetary constraints to meet the expectations in the report.

Respectfully,

Todd G. Thoma, MD, FACEP  
Caddo Parish Coroner