

**TERREBONNE PARISH CORONER
HOUMA, LOUISIANA**

FINANCIAL REPORT

As of and for the Year Ended December 31, 2018



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TERREBONNE PARISH CORONER
Component Unit of the Terrebonne Parish Consolidated Government
Houma, Louisiana

As of and for the year ended December 31, 2018

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Component Unit of the Terrebonne Parish Consolidated Government
Houma, Louisiana

As of and for the year ended December 31, 2018

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INDEPENDENT AUDITOR'S REPORT

**To the Terrebonne Parish Coroner
PO Box 252
Houma, Louisiana 70361**

We have audited the accompanying financial statements of the governmental activities and the general fund of the Terrebonne Parish Coroner, (the Coroner) State of Louisiana, a component unit of Terrebonne Parish Consolidated Government, State of Louisiana, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Coroner's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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 Terrebonne Parish Coroner, as of December 31, 2018, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note 2 to the financial statements, the Coroner adopted new accounting guidance, GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *Budgetary Comparison Schedule – General Fund* and *Schedule of Funding Process for the OPEB Plan* on pages 25 and 26, respectively, be presented to supplement the basic financial statements. Such information, 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.

Management has omitted the management's discussion and analysis, that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, 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. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

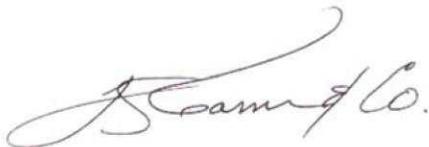
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Coroner's basic financial statements. The accompanying supplementary information, the *Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officers*, on page 27 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

This schedule is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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, Benefits, and Other Payments to Agency Head or Chief Executive Officers*, 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 May 9, 2019, on our consideration of the department'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 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 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 department's internal control over financial reporting and compliance.



Thibodaux, Louisiana
May 9, 2019

FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

TERREBONNE PARISH CORONER
Component Unit of the Terrebonne Parish Government

Statement of Net Position
December 31, 2018

	2018
Assets	
Cash and cash equivalents	\$ 115,885
Receivables	3,001
Due from other governments	5,900
Prepaid expenses	246
Capital assets, net of depreciation	59,005
Total assets	184,037
 Liabilities	
Accounts payable	16,737
Due to Terrebonne Parish Government	183
Compensated absences payable	2,238
Long term liabilities due > 1 year	350,705
Total liabilities	369,863
 Deferred Inflows of Resources	
Deferred inflows from OPEB	23,317
Total deferred inflows of resources	23,317
 Net position	
Net investment in capital assets	59,005
Unrestricted (deficit)	(268,148)
Total net position (deficit)	\$ (209,143)

The accompanying notes are an integral part of the basic financial statements.

TERREBONNE PARISH CORONER
Component Unit of the Terrebonne Parish Government

Statement of Activities

For the Year ended December 31, 2018

Functions/Programs	Program Revenues			Net (Expense) Revenue and Increase (Decrease) in Net Position	
	Expenses	Charges for Services	Operating Grants & Contributions		Capital Grants & Contributions
Governmental activities:					
Public Safety - current:					
Personal services	\$ 260,653	\$ -	\$ -	\$ -	\$ (260,653)
Operating services	210,887	345,451	-	-	134,564
Materials and supplies	25,942	-	-	-	(25,942)
Travel and miscellaneous	195	-	-	-	(195)
Repairs and maintenance	218	-	-	-	(218)
Depreciation	8,551	-	-	-	(8,551)
Total governmental activities:	\$ 506,446	\$ 345,451	\$ -	\$ -	\$ (160,995)
General revenues:					
Intergovernmental				\$ 507,808	
Interest Income				15	
Total general revenues				\$ 507,823	
Increase (Decrease) in net position					346,828
Net position - beginning of the year - restated, see note 3					(555,971)
Net position - end of the year					\$ (209,143)

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS

TERREBONNE PARISH CORONER
Component Unit of the Terrebonne Parish Government

Fund Balance Sheet - Governmental Funds

December 31, 2018

	General Fund
ASSETS	
Cash	\$ 115,885
Due from other governmental units	5,900
Prepaid expenses	246
Receivables	3,001
Total assets	125,032
 LIABILITIES & FUND BALANCES	
Liabilities	
Accounts Payable	16,737
Due to Terrebonne Parish Government	183
Total liabilities	16,920
 Fund balances	
Unreserved - unassigned	108,112
Total fund balances	108,112
Total liabilities and fund balances	\$ 125,032

The accompanying notes are an integral part of the basic financial statements.

TERREBONNE PARISH CORONER
Component Unit of the Terrebonne Parish Government

Statement of Revenues, Expenditures, and Change in Fund Balance
Governmental Fund
For the Year ended December 31, 2018

	General Fund
REVENUES	
Intergovernmental: Terrebonne Parish Consolidated Government	\$ 507,808
Charges for services	345,451
Interest	15
Total revenues	\$ 853,274
EXPENDITURES	
Public Safety - Coroner:	
Current:	
Personal services	\$ 589,174
Operating services	210,887
Materials and supplies	25,942
Travel and miscellaneous	195
Repairs and maintenance	218
Total current expenditures	826,415
Capital Outlay	26,641
Total expenditures	\$ 853,057
Excess of revenues over/(under) expenditures	217
FUND BALANCE	
Beginning of year	\$ 107,895
End of year	\$ 108,112

The accompanying notes are an integral part of the basic financial statements.

TERREBONNE PARISH CORONER
Component Unit of the Terrebonne Parish Consolidated Government
Houma, Louisiana

Reconciliation of the Governmental Funds Balance Sheet
To the Statement of Net Position
December 31, 2018

Total fund balance for governmental funds at December 31, 2018		\$ 108,112
Total net position reported for governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Equipment, net of \$101,158 accumulated depreciation	\$ 39,195	
Vehicles, net of \$81,334 accumulated depreciation	<u>19,810</u>	
		59,005
Long-term liabilities are not reported as fund liabilities because they are not due and payable in the current period, but they are presented as liabilities in the statement of net position. Those liabilities consist of:		
Compensated absences payable	(2,238)	
Other post-employment benefits payable	(350,705)	
Deferred inflows – OPEB related	<u>(23,317)</u>	
		<u>(376,260)</u>
Total net position of governmental activities at December 31, 2018		<u>\$ (209,143)</u>

The accompanying notes are an integral part of the basic financial statements.

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Component Unit of the Terrebonne Parish Consolidated Government
Houma, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2018

Total net changes in fund balance at December 31, 2018 per Statement of Revenues, Expenditures, and Changes in Fund Balances	\$	217
Total change in net position reported for governmental activities in the Statement of Activities is different because:		
Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures, and Changes in Fund Balances	26,641	
Basis of capital assets removed from service	-0-	
Depreciation expense for the year ending December 31, 2018	<u>(8,551)</u>	
		18,090
Generally expenditures recognized in the fund financial statements are limited to only those that use current financial resources but expenses and liability are reported in the statement of activities when they are incurred.		
Accrued post-employment benefits	327,876	
Accrued compensated absences	<u>645</u>	
		<u>328,521</u>
Total changes in net position at December 31, 2018 per Statement of Activities	\$	<u><u>346,828</u></u>

The accompanying notes are an integral part of the basic financial statements.

TERREBONNE PARISH CORONER
Component Unit of the Terrebonne Parish Consolidated Government
Houma, Louisiana

Notes to the Financial Statements
December 31, 2018

INTRODUCTION

The Terrebonne Parish Coroner, (the Coroner) State of Louisiana was created by the Terrebonne Parish Council, by virtue of the authority conferred by Chapter 3, Title 33 of the Louisiana Revised Statute of 1950. The Terrebonne Parish Coroner is chosen by the voters of Terrebonne Parish and serves a four year term. The Coroner is in charge of investigating all deaths, performing autopsies, providing mental investigations, mental evaluation and commitment, court ordered sanity commission exams, and examining possible sex offense investigations.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the Coroner have been prepared in conformity with generally accepted accounting principles (GAAP) accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

A. Reporting entity

As the governing authority of the parish, the Terrebonne Parish Council, is the financial reporting entity for Terrebonne Parish Consolidated Government. The financial reporting entity consists of (a) the primary government (parish council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Because the parish council appoints the governing board and because of the potential for the organization to impose specific financial burdens on the council, the district was determined to be a component unit of the Terrebonne Parish Council, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Coroner and do not present information on the parish council, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

The Governmental Accounting Standards Board (GASB) statements provide guidelines in determining whether certain organizations are component units. An objective of Statement No. 14, The Financial Reporting Entity, is that all entities associated with a primary government are potential component units and should be evaluated for inclusion in the financial reporting entity. Statement 39 amends Statement 14 to provide additional guidance to determine whether certain organizations for which the primary government is not financially accountable should be reported as component units based upon the nature and significance of their relationship with the primary government. Generally, it requires reporting, as a component unit, an organization that raises and holds economic resources for the direct benefit of a governmental unit. Organizations that are legally separate, tax-exempt entities and that meet all of the following criteria should be discretely presented as component units. These criteria are:

1. The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the Coroner, its component units, or its constituents.

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Notes to the Financial Statements
December 31, 2018

2. The Coroner, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization.
3. The economic resources received or held by an *individual organization* that the Coroner, or its component units, is entitled to, or has the ability to otherwise access, are significant to the Coroner.

Based on the previous criteria, the Coroner has determined that it has no component units.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting government as a whole. They include the fund of the reporting entity, which is considered to be a governmental activity. 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. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements (FFS)

The accounts of the Coroner are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The fund of the Coroner is classified as a governmental fund. The emphasis on fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

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Notes to the Financial Statements
December 31, 2018

The major fund of the Coroner is described below:

Governmental Fund -

General Fund

The General Fund is the principal fund of the Coroner and is used to account for the operations of the Coroner's office. General revenues are accounted for in this fund. General operating expenditures are paid from this fund.

C. Measurement Focus / Basis of Accounting

Measurement Focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Government-Wide Financial Statements (GWFS)

The column labeled Statement of Net Position (Statement A) and the column labeled Statement of Activities (Statement B) display information about the Coroner as a whole. These statements include all the financial activities of the Coroner. Information contained in these columns reflects 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 nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

Fund Financial Statements (FFS)

The amounts reflected in the Governmental Funds of Statements C and D, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of Coroner wide operations.

The amounts reflected in the Governmental Funds of Statements C and D, use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Coroner considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain

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Notes to the Financial Statements
December 31, 2018

compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues –

Revenues are generally recognized when they become measurable and available as net current assets.

Expenditures –

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

D. Budgets and Budgetary Accounting

As required by the Louisiana Revised Statutes 39:1303, the Coroner is required to adopt a budget for the Coroner's general fund. The Coroner follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Coroner's office prepares a proposed budget for the general revenue funds and submits it to the Coroner for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts shown are as originally adopted and as amended. Budget amendments are passed on an as-needed basis, and a balance budget is required.

E. Encumbrances

The district does not use encumbrance accounting.

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Houma, Louisiana

Notes to the Financial Statements
December 31, 2018

F. Cash and cash equivalents

Cash includes amounts in demand deposits and interest-bearing demand deposits. Cash equivalents also include amounts in time deposits and those other investments with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

G. Receivables

The Coroner considers all receivables to be collectible; therefore, no allowance has been established for doubtful accounts. If uncollectible amounts are identified, necessary adjustments are made when information becomes available. These amounts are not considered to be material to the financial statements.

H. Inventories

Physical inventories consist of expendable supplies held for consumption. Because inventories are expended within one operating cycle they are recorded as expenditures when paid for and are not recorded as an inventory asset.

I. Capital assets

Capital assets are capitalized at historical cost or estimated cost (the extent to which fixed asset costs have been estimated and the methods of estimation should be disclosed) if historical 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.

Capital assets are recorded in the Statement of Net positions and Statement of Activities. Since surplus assets are disposed of or sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Description	Estimated Life
Equipment	3-10
Vehicles	3-5

Capital assets acquired for the Coroner's use prior to January 1, 2010 are property of the Terrebonne Parish Consolidated Government and are included in the capital assets of the Parish. Those assets are recorded in the financial records of the Parish.

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Notes to the Financial Statements
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J. Deferred outflows of resources and deferred inflows of resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources, which represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expenses/expenditure) until then. The Coroner does not have an items that qualify for reporting in this category this year.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources, which represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until then. The Coroner has one item that qualifies for reporting in this category, a deferred inflow of resources related to the other post-employment benefit obligation. Unavailable revenue is reported only in the governmental funds.

K. Equity Classifications

In the Government-Wide statements, equity is classified as Net Position and displayed in three components:

- a. Net investment in capital assets — Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted Net Position — Consists of Net Position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted Net Position — All other Net Position that does not meet the definition of "restricted" or "net investment in capital assets".

In the fund financial statements, governmental fund equity is classified as fund balance. As such, fund balance of the governmental fund is classified as follows:

- a. Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed - amounts that can be used only for specific purposes determined by a formal decision of the Coroner, which is the highest level of decision-making authority.

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- d. Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. These amounts are assigned based upon authority of the Coroner.
- e. Unassigned - all other spendable amounts.

When an expenditure is incurred for the purposed for which both restricted and unrestricted fund balance is available, the Coroner considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Coroner considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Coroner has provided otherwise in its commitment or assignment actions.

L. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

M. Compensated Absences

Full-time employees of the Coroner can accrue up to 96 hours per year of vacation time on their anniversary date and accumulated up to 136 hours after 10 years. Unused vacation time is lapsed on the employee's anniversary date. The balance of unused annual leave is due to the employee at the time of termination. Employees of the Coroner also accumulate a maximum of 60 days of sick leave. However, sick leave is forfeited upon termination.

N. Subsequent Events

The subsequent events of the organization were evaluated through the date of the financial statements were available to be issued (May 9, 2019).

NOTE 2. NEW ACCOUNTING PRONOUNCEMENT

In June 2015, the Governmental Standards Accounting Board (GASB) approved Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. GASB Statement No. 75 will improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions. The provisions of GASB Statement No. 75 were implemented by the Coroner during the year ended December 31, 2018. The statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures.

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Notes to the Financial Statements
December 31, 2018

The Statement resulted in a restatement of net position as follows:

	Governmental Activities
Net position, December 31, 2018, as previously reported	\$ (672,688)
Change in accounting principle:	
Net effect of implementing GASB Stmt No. 75	463,545
Net position, December 31, 2018, as restated	\$ (209,143)

NOTE 3. RESTATEMENT OF BEGINNING NET POSITION

A prior period adjustment was made to restate Net Position in order to comply with GASB 75. This adjustment decreased Net Position by \$463,545 and increased Long term liabilities due > 1 year by \$463,545.

NOTE 4. CASH AND CASH EQUIVALENTS

At December 31, 2018, the Coroner has cash balances (book balances) totaling \$115,885. These deposits are stated at cost, which approximate market. The combined bank balances at year end totals \$121,727. Under state law, these deposits or resulting bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities must be held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

NOTE 5. CUSTODIAL CREDIT RISK

Custodial credit risk is the risk that in the event of a bank failure, the Coroner's deposits may not be returned to it. The Coroner has a written policy for custodial credit risk. The Coroner has an arrangement with the Parish whereby funds in excess of the Coroner's operating needs are invested on behalf of the Coroner. At December 31, 2018, the Parish held \$105,342 in cash on behalf of the Coroner. These deposits were insured and collateralized with securities held by the pledging financial institution's trust department or agent, and are deemed to be held in the Parish's name by state statutes. The Coroner's (collected) bank balance with Capital One totaled \$16,346. These deposits were secured from risk by federal deposits insurance.

At December 31, 2018, cash was adequately collateralized in accordance with state law. GASB considers these deposits subject to custodial credit risk. Even though the deposits are considered subject to custodial credit risk under the provisions of GASB Statement No. 40, Louisiana Revised Statute 39:1229 states that if any depository bank fails or suspends, or fails on due demand without just cause, to pay any funds deposited with it, the custodial bank advertise and sell the pledged securities within 10 days of being notified by the depositor that the fiscal agent has failed to pay deposited funds upon demand.

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Component Unit of the Terrebonne Parish Consolidated Government
Houma, Louisiana

Notes to the Financial Statements
December 31, 2018

NOTE 6. DUE FROM OTHER GOVERNMENTS

The amounts due to the Terrebonne Parish Coroner's Office from other governments of \$5,900 at December 31, 2018 is as follows:

Avoyelles Parish Coroner	100
Evangeline Parish Coroner Office	100
Iberia Parish Coroner	400
Lafayette Parish Coroner	1,200
Lafourche Parish Gov.	900
Orleans Parish Coroner's Office	1,100
Rapides Parish Coroner's Office	300
St. James Parish	100
St. Landry Parish Coroner	400
St. Mary Parish Government	400
St. Martin Parish	200
Union Parish Coroner's office	100
Vermillion Parish	100
Acadia Parish Coroner	400
Assumption Parish Coroner Office	100
	<u>5,900</u>

NOTE 7. CHANGES IN CAPITAL ASSETS

A summary of changes in general fixed assets follows:

	12/31/2017	Additions	Deletions	12/31/2018
Governmental Activities:				
Capital assets being depreciated:				
Equipment	\$ 135,722	\$ 22,011	\$ -	\$ 157,733
Vehicles	79,133	4,631	-	83,764
Total capital assets being depreciated	\$ 214,855	\$ 26,642	\$ -	\$ 241,497
Less accumulated depreciation for:				
Equipment	\$ (94,808)	\$ (8,550)	\$ -	\$ (103,358)
Vehicles	(79,133)	-	-	(79,133)
Total accumulated depreciation	\$ (173,942)	\$ (8,550)	\$ -	\$ (182,492)
Total capital assets, net of depreciation	\$ 40,913	\$ 18,092	\$ -	\$ 59,005

NOTE 8. LONG-TERM OBLIGATIONS

The Coroner has a long term obligation for other post-employment benefit obligations.

The following is a summary of the long-term obligation transactions during the year:

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December 31, 2018

	Payable 12/31/2017	Additions	Reductions	Payable 12/31/2018
OPEB	\$ 703,188*	\$ -	\$ 352,483	\$ 350,705
	<u>\$ 703,188</u>	<u>\$ -</u>	<u>\$ 352,483</u>	<u>\$ 350,705</u>

*Beginning OPEB payable balance restated. See Note 3.

NOTE 9. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Plan Description – The Terrebonne Parish Coroner’s Office’s medical benefits are provided through a single employer defined benefit healthcare plan and are made available to eligible employees, retirees, and their dependents as approved by the Terrebonne Parish Council and adopted by the Coroner. The Coroner funds the entire premium for medical and dental insurance on all employees.

Retirement eligibility provisions are as follows: for employees hired prior to January 1, 2013, to be eligible to continue coverage, retired employees must have at least ten years of service with the Parish and be eligible for retirement under one of the Parish-sponsored state retirement programs. For all employees hired on or after January 1, 2013, a retiring employee must have thirty years of service and of age 55. Employees who, at the time of retirement, have not participated in the group insurance program for a minimum of five continuous years immediately prior to retirement shall not be eligible for retirement group insurance coverage. Additionally, retirees who chose not to participate in the group insurance coverage at the time of their retirement will not be allowed to join the group health insurance program at a later date. Effective January 1, 2015, all employees hired prior to January 1, 2013 shall be eligible to continue participation in group medical insurance coverage under the following vesting schedule: 1 to 15 years of service, 2.75% per year; 16 to 20 years of service, 3.75% per year; and 21 to 30 years of service, 4% per year. For example, the Parish will pay 80% of the premiums for group insurance coverage for an eligible employee who retires after 25 years of creditable service. The Parish will pay up to 80% of the group insurance premium or the maximum percentage of premium paid for active employees; whichever is lesser. Effective January 1, 2019, a fully insured Medicare Advantage plan for Medicare-eligible retirees.

Method of Determining Value of Benefits – The Coroner maintains the following plans covering eligible retired employees, spouses, and their dependents. First, a self-insured health plan for retirees with two benefit options; standard plan covers medical and prescription drug benefits or premium plan with the same benefits as the standard plan, but with lower member cost-sharing. Second, a self-insured dental plan. Third, retirees can continue their fully insured life benefits. The death benefit for retirees is equal to \$10,000 until age 70 and \$5,000 thereafter. Retirees with family medical and dental coverage, the spousal death benefit is \$2,500 and the child death benefit is \$1,000.

Fund Policy – The Terrebonne Parish Coroner’s Office recognizes the cost of providing post-employment benefits (the Terrebonne Parish Coroner’s Office’s portion of the retiree insurance benefit premiums) as an expense when the benefit premiums are due and thus finances the cost of

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Notes to the Financial Statements
December 31, 2018

the post-employment benefits on a pay-as-you-go basis. In 2018 and 2017, the Terrebonne Parish Coroner's Office's portion of health care funding cost for retired employees totaled \$25,218 and \$22,938, respectively.

The following changes were made to assumptions since the last valuation under GASB 45.

- **Discount Rate:** The discount rate was increased from 3.50% to 3.71%. See the next section for more details. This change resulted in a decrease in the Total OPEB Liability.
- **Medicare Advantage Plan:** Effective 1/1/2019, retirees age 65 and over have the option of enrolling in a Medicare Advantage ("MA") plan. Since the change was adopted prior to the measurement date, we reflected it in our valuation. Approximately 70% of eligible retirees elected to move to the MA plan. This resulted in a significant decrease in the Total OPEB Liability.
- **Medical Trend Rates:** Medical trends were updated to be more consistent with current expectations.
- **Mortality Rates:** The generational mortality improvement scale was updated from MP-2015 to MP-2018. There was no change in the underlying mortality table, which is the RPH-2014 Employee and Healthy Annuitant mortality tables (for actives and retirees, respectively).
- **Turnover Rates:** We updated the adjustment factor applied to the pension plan turnover rates from 1.2 to 1.5 to be consistent with more recent Parish experience.
- **Participation Rate:** We updated the participation rate for new retirees from 60% to 70% based on recent Parish experience.

The Total OPEB Liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Measurement Date:	December 31, 2018
Actuarial Valuation Date:	January 1, 2018
Inflation:	2.50%
Salary Increases, including inflation:	3.00%
Discount Rate:	3.71%
Prior Year Discount Rate:	3.31%

Healthcare Cost Trend Rate – The expected rate of increase in medical cost is based on a graded schedule beginning with 7% annually, down to an ultimate annual rate of 5% after five years. The expected rate of increase in dental cost begins with 4.0% annually, reduced to an ultimate rate of 3% after five years.

The discount rate was based on the 12/31/2018 Fidelity General Obligation AA 20-Year Yield.

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Notes to the Financial Statements
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There is one inactive employee currently receiving benefit payments along with four active employees. There are no inactive employees entitled to but not yet receiving benefit payments.

Changes in total OPEB liability are as follows:

Balance at 12/31/17	\$ 703,188
Changes for the year:	
Service Cost	16,231
Interest	23,650
Differences between expected and actual experience	(3,508)
Changes in Assumptions/Inputs	(24,473)
Changes in Benefit Terms	(354,545)
Benefit payments	(9,838)
Administrative Expense	-
Net Changes	\$ (352,483)
Balance at 12/31/18	\$ 350,705

Sensitivity of the total OPEB liability:

	1% Decrease	No Change	1% Increase
Discount Rate:	\$ 416,813	\$ 350,705	\$ 298,852
Healthcare Cost Trend Rates:	\$ 292,391	\$ 350,705	\$ 427,775

OPEB Expense and Deferred Outflows and Deferred Inflows of Recourses Related to OPEB:

OPEB Expense	
Service Cost	\$ 16,231
Interest on Liabilities	23,650
Difference between Actual and Expected Experience	(585)
Changes in Assumptions/Inputs	(4,078)
Changes in Benefit Terms	(354,545)
Total OPEB Expense	\$ (319,327)

Deferred Outflows and Inflows

	Outflows	Inflows
Differences between actual and expected experience	\$ -	\$ 2,923
Changes of assumptions or other inputs	\$ -	\$ 20,394
Employer amounts for OPEB subsequent to measurement date	\$ -	\$ -
Total Deferred Outflows and Inflows	\$ -	\$ 23,317

Amounts reported and deferred outflows of resources and deferred inflows of resources related to OPEB expense will be recognized in OPEB expense as follows:

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Notes to the Financial Statements
December 31, 2018

Year Ended December 31:		
2019	\$	(4,663)
2020	\$	(4,663)
2021	\$	(4,663)
2022	\$	(4,663)
2023	\$	(4,663)
Thereafter	\$	-

NOTE 10. DEFICIT IN NET POSITION

At December 31, 2018, the Coroner's net position has a deficit balance of \$209,143. Beginning net position at January 1, 2018 was a deficit balance of \$92,426. There was a decrease in net position of \$116,717 which increased the deficit balance to \$209,143, which is the balance at December 31, 2018.

NOTE 11. COOPERATIVE AGREEMENT

The Terrebonne Parish Coroner's Office entered into an agreement on June 30, 2018 to pay an assigned employee of the Terrebonne Parish Sheriff's Office to assist with the daily activities of that officer, including but not limited to, all investigative duties incumbent upon the Terrebonne Parish Coroner's Office. The Coroner is to pay \$54,652 to the Terrebonne Parish Sheriff's Office for reimbursement of salary and benefits. This agreement began on July 1, 2018 and will end June 30, 2019. As of December 31, 2018, the Coroner has paid \$54,116 to the Terrebonne Parish Sheriff's Office for salary reimbursement.

NOTE 12. RISK MANAGEMENT

The Coroner is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illness; natural disasters; and employee accident and health benefits. The Coroner is covered under the Parish's risk management program for general liability, workers' compensation, group insurance and property insurance. No settlements were made during the year that exceeded the Coroner's insurance coverage. During the year ended December 31, 2018, the Coroner reimbursed the Parish \$181,555 for group insurance premiums, workers compensation premiums, general liability premiums, and property insurance premiums.

NOTE 13. LITIGATION AND CLAIMS

The Parish handles all claims filed against the Coroner. At December 31, 2018, the Coroner had no litigation or claims pending.

REQUIRED SUPPLEMENTARY INFORMATION

TERREBONNE PARISH CORONER
Component Unit of the Terrebonne Parish Government

Budgetary Comparison Schedule
General Fund
For the Year ended December 31, 2018

	Original / Final Budget	Actual	Variance - favorable (unfavorable)
Revenues:			
Intergovernmental:			
Terrebonne Parish			
Consolidated Government	\$ 740,120	\$ 766,761	\$ 26,641
Charges for Services - Other	30,000	47,400	17,400
Miscellaneous:			
Other	34,000	39,097	5,097
Interest	-	15	15
	<u>\$ 804,120</u>	<u>\$ 853,274</u>	<u>\$ 49,154</u>
Total revenues			
Expenditures:			
Current:			
Public Safety:			
Personal services	\$ 598,843	\$ 589,174	\$ 9,669
Operating services	197,699	210,887	(13,188)
Materials and supplies	14,000	25,942	(11,942)
Travel and miscellaneous	-	195	(195)
Bad debt	200	-	200
Repairs and maintenance	3,000	218	2,782
Capital outlay	-	26,641	(26,641)
	<u>\$ 813,742</u>	<u>\$ 853,057</u>	<u>\$ (39,315)</u>
Total expenditures			
Excess (deficiency) of revenues over expenditures	(9,622)	217	9,839
Fund balance, beginning	<u>97,942</u>	<u>107,895</u>	<u>(9,953)</u>
Fund balance, ending	<u>\$ 88,320</u>	<u>\$ 108,112</u>	<u>\$ 19,792</u>

The accompanying notes are an integral part of the basic financial statements.

TERREBONNE PARISH CORONER
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Houma, Louisiana

Schedule of Changes in the Total OPEB Liability
As of and for the Year Ended December 31, 2018

	2018
Total OPEB Liability	
Service Cost	\$ 16,231.00
Interest	23,650.00
Changes of benefit terms	(3,508.00)
Differences between expected and actual experience	(24,473.00)
Changes in assumptions or other inputs	(354,545.00)
Benefit payments	(9,838.00)
Net Change in Total OPEB Liability	(352,483.00)
Total OPEB Liability - beginning	703,188.00
Total OPEB liability - end	\$ 350,705.00
Covered Employee Payroll	\$ 203,424.00
Total OPEB liability as a percentage of covered employee payroll	172.40%

Notes to Schedule:

Changes of Benefit Terms: Effective 1/1/2019, a Medicare Advantage plan was introduced as an option for eligible retirees.

Changes of Assumptions: Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period.

The following are the discount rates used in each period:

2017	3.31%
2018	3.71%

SUPPLEMENTAL INFORMATION

TERREBONNE PARISH CORONER
Component Unit of the Terrebonne Parish Consolidated Government
Houma, Louisiana

**Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief
Executive Officer**
As of and for the Year Ended December 31, 2018

Agency Head Name: Victor E. Tedesco III, Coroner

Purpose	Amount
Salary	\$ 81,968
Benefits-insurance	\$ 20,955
Benefits-retirement	0
Benefits-other	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	\$ 104
Membership fees	\$ 350
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses*	0
Special meals	0

**OTHER REPORT REQUIRED BY
*GOVERNMENT AUDITING STANDARDS***



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

**To the Terrebonne Parish Coroner
PO Box 252
Houma, Louisiana 70361**

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 the Terrebonne Parish Coroner (the Coroner), a component unit of Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Coroner's basic financial statements, and have issued our report thereon dated May 9, 2019.

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) to determine the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

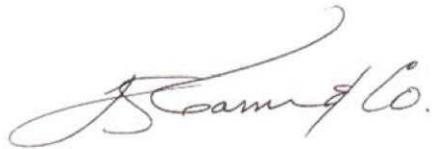
Compliance and Other Matters

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 determination of financial statement amounts. 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 disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.

A handwritten signature in cursive script, appearing to read "T. S. Kearns & Co.", is positioned above the typed text.

Thibodaux, Louisiana
May 9, 2019

TERREBONNE PARISH CORONER
Component Unit of the Terrebonne Parish Consolidated Government
Houma, Louisiana

Schedule of Findings and Reponses
As of and for the year ended December 31, 2018

Section I. Summary of Auditor's Results

a) Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ___ yes X no
- Significant deficiency(ies) identified
that are not considered to be
material weaknesses? ___ yes X no

Noncompliance material to financial
statements noted? ___ yes X no

b) Federal Awards

Terrebonne Parish Coroner did not expend federal awards during the year ended December 31, 2018.

Section II. Financial Statement Findings

No financial statement findings were noted during the audit for the year ended December 31, 2018.

Section III. Federal Award Findings and Questioned Costs

Not applicable

REPORTS BY MANAGEMENT

TERREBONNE PARISH CORONER
Component Unit of the Terrebonne Parish Consolidated Government
Houma, Louisiana

Summary of Schedule of Prior Year Audit Findings
As of and for the Year Ended December 31, 2018

**Section I – Internal Control and Compliance Material to the
Financial Statements**

No material weakness or significant deficiencies were noted during the audit for the year ended December 31, 2017.

Section II - Internal Control and Compliance Material to Federal Awards

Terrebonne Parish Coroner did not expend federal awards during the year ended December 31, 2017.

Section III – Management Letter

A management letter was not issued in connection with the audit for the year ended December 31, 2017.

TERREBONNE PARISH CORONER
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Houma, Louisiana

Summary of Schedule of Current Year Audit Findings
As of and for the Year Ended December 31, 2018

**Section I – Internal Control and Compliance Material to the
Financial Statements**

No material weakness or significant deficiencies were noted during the audit for the year ended December 31, 2018.

Section II - Internal Control and Compliance Material to Federal Awards

Terrebonne Parish Coroner did not expend federal awards during the year ended December 31, 2018.

Section III – Management Letter

A management letter was issued in connection with the audit for the year ended December 31, 2018.



**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To: The Terrebonne Parish Coroner
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Terrebonne Parish Coroner (Coroner) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2018 to December 31, 2018. The Coroner's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe that 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

The policy addresses how the budget is prepared and adopted. However, the policy does not address how the budget is monitored and/or amended.

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.

The Coroner's policy for purchasing is to follow the Terrebonne Parish Government's purchasing policy. The policy addresses how purchases are initiated, how vendors are added to the vendor list, the preparation and approval process of purchase requisitions and purchase orders, controls to ensure compliance with the public bid law, and documentation required to be maintained for all bids and price quotes.

c) Disbursements, including processing, reviewing, and approving

The policy does address this function including processing, reviewing, and approving.

- 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).

This policy does address this function including receiving, recording, and preparing deposits. The policy does not address policies and procedures for management's actions to determine the completeness of all collections for each type of revenue.

- e) Payroll/Personnel, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

The policy does address the function of payroll processing and reviewing and approving time and attendance records, including leave. The Coroner does not allow overtime therefore this policy is not applicable.

- 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

The policy does address the types of services requiring written contracts, standard terms and conditions, approval process, and the monitoring process. The policy does not address legal review.

- g) Credit Cards (and debit cards, fuel cards, P-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)

The policy addresses how cards are to be controlled, allowable business uses, required approvers, and monitoring card usage. The Coroner only possesses a fuel card therefore documentation requirements is not applicable.

- h) Travel and expense reimbursement, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers

The Coroner has adopted the Terrebonne Parish Consolidated Government's policy on travel reimbursement. The policy addresses allowable expenses, dollar thresholds by category of expense, documentation requirements, and required approvers.

- i) Ethics, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.

The policy does address the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, actions to be taken if an ethics violation takes place, and system to monitor possible ethics violations. However, the policy does not address the requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.

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

The policy does not address Debt Service because it is not applicable.

Ethics

8. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above obtain ethics documentation from management, and:

- a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

Randomly selected five employees from a total of eleven people employed during the year ending December 31, 2018. Three of the five employees selected had supporting documentation to show one hour of ethics training during the fiscal period.

- b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

There were no documentation to demonstrate each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

Management's Response

Management of Terrebonne Parish Coroner concurs with the exceptions and are working to address the deficiencies identified.

We were not engaged to and did not conduct an examination or review, 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.

The purpose of this report is 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.



T.S. Kearns & Co., CPA
Thibodaux, LA 70301
May 9, 2019