

ASCENSION PARISH CORONER'S OFFICE

Gonzales, Louisiana

FINANCIAL REPORT

(Reviewed)

December 31, 2020

ASCENSION PARISH CORONER'S OFFICE
Gonzales, Louisiana

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FAULK & WINKLER

CPAs - BUSINESS ADVISORS

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Ascension Parish Coroner's Office
Gonzales, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the general fund of **ASCENSION PARISH CORONER'S OFFICE** (the Coroner's Office) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Coroner's Office basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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.

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountants' Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Management has omitted the management's discussion and analysis information that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information although not a required part of the basic financial statements, is required by 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, economical, or historical context.

Supplementary Information

The supplementary information contained in Schedule 1 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 financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such.

Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
June 25, 2021

ASCENSION PARISH CORONER'S OFFICE
Gonzales, Louisiana

**STATEMENT OF NET POSITION AND
GOVERNMENTAL FUNDS BALANCE SHEET**

December 31, 2020

(See Independent Accountants' Review Report)

ASSETS

Cash \$ 47,155

NET POSITION / FUND BALANCE

Unrestricted / Unassigned \$ 47,155

The accompanying notes to financial statements
are an integral part of this statement.

ASCENSION PARISH CORONER'S OFFICE

Gonzales, Louisiana

**STATEMENT OF ACTIVITIES AND
GOVERNMENTAL FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**

For the year ended December 31, 2020

(See Independent Accountants' Review Report)

REVENUES

Retainer - Ascension Parish Government	\$ 138,500
Charges for services	<u>97,987</u>
Total revenues	<u>236,487</u>

EXPENDITURES

General and administrative	212,900
Professional services	<u>6,453</u>
Total expenditures	<u>219,353</u>

Net change in fund balance 17,134

NET POSITION / FUND BALANCE

Beginning of year	<u>30,021</u>
End of year	<u>\$ 47,155</u>

The accompanying notes to financial statements
are an integral part of this statement.

ASCENSION PARISH CORONER'S OFFICE

Gonzales, Louisiana

NOTES TO FINANCIAL STATEMENTS

(See Independent Accountants' Review Report)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of activities

The Ascension Parish Coroner's Office (the Coroner's Office) was established to provide certain services to the citizens of Ascension Parish. Certain expenses related to the Coroner's Office are paid by and included in the Parish of Ascension's financial statements. The services of the Coroner's Office include, but are not limited to, the following:

Death Investigations

Death investigation includes assisting in the investigation of accidental, unnatural, violent, and/or unexpected deaths within the jurisdiction of Ascension Parish. The Coroner's Office is also responsible for recording accurate information related to the decedent at the time of death, performing or assisting in performing death scene investigations, ordering autopsies, facilitating the flow of information to contracted pathologists, facilitating respectful and timely conveyance of the deceased to and from the hospital with area funeral homes and transport services. The Coroner's Office is required to maintain detailed records of deaths investigated and to assist with the preparation and maintenance of the death certificate as well as submission of the certificate to funeral homes.

Psychiatric and Substance Abuse Evaluation

The Coroner's Office is responsible for providing consultation, assessment and treatment for patients' psychiatric and/or substance abuse problems. The Coroner's Office is required to schedule and conduct interviews with parties interested in having individuals involuntarily or voluntarily treated for mental illness or substance abuse. The Coroner's Office is responsible for facilitating the process of maintaining an Order of Protective Custody to detain individuals for evaluation, and also to coordinate patients' evaluation with the appropriate professionals.

Medicolegal Forensic Investigations

Medicolegal forensic investigation includes scheduling and coordinating sexual and physical abuse examinations between physicians and requesting agencies, and collection of physical evidence from suspects' bodies when requested by law enforcement agencies.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of presentation

The accounts of the Coroner's Office are organized on the basis of funds, each of which is considered a separate accounting entity. The Coroner's Office has the general fund, which accounts for its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in this fund based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The financial statements include only those accounts and transactions which relate to the Coroner's Office.

Government-wide Financial Statements

The government-wide financial statements include the Statement of Net Position and the Statement of Activities for all non-fiduciary activities of the Coroner's Office. The government-wide presentation focuses primarily on the sustainability of the government as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

Governmental activities are generally financed through intergovernmental revenues and charges for services.

The government-wide statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or business-type activity, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function.

Fund Financial Statements

The fund financial statements are very similar to the traditional government fund statements as prepared by governments prior to the issuance of GASB No. 34. Emphasis is now on the major funds in either the governmental or business-type categories. The Coroner's Office consists of one governmental fund, the general fund.

General Fund - The general fund is the general operating fund of the Coroner's Office. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is always a major fund.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of accounting and measurement focus

Governmental-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

Fund Financial Statements

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included in the balance sheet. The operating statement of the general fund presents increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Governmental funds are maintained on the modified accrual basis of accounting.

General fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the government's availability criteria (susceptible to accrual). "Available" means collectible within the current period or within 60 days after year-end. Charges for services are recorded as earned since they are measurable and available. Expenditures are generally recognized in the accounting period in which the general fund liability is incurred.

The non-exchange transaction, in which the Coroner's Office receives value without directly giving value in return includes quarterly retainer fees received from the Ascension Parish Council.

Government-wide Net Position

Government-wide net position is divided into three components:

- Net investment in capital assets - consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets. The Coroner's Office has no net investment in capital assets at year end.
- Restricted net position - consist of net position that is restricted by the Coroner's Office's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors. The Coroner's Office has no restricted net position at year end.
- Unrestricted - all other net position is reported in this category.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of accounting and measurement focus (continued)

Governmental Fund Balances

In the general fund financial statements, fund balances are classified as follows:

- **Nonspendable** - Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact. The Coroner's Office has no restricted fund balance at year end.
- **Restricted** - Amounts that can be spent only for specific purposes because of Ascension Parish, state or federal laws, or externally imposed conditions by grantors or creditors. The Coroner's Office has no restricted fund balance at year end.
- **Committed** - Amounts that can be used only for specific purposes determined by a formal action by ordinance. This includes the budget reserves. The Coroner's Office has no restricted fund balance at year end.
- **Assigned** - Amounts that are designated by the Ascension Parish Council for a particular purpose but are not spendable until a budget ordinance is passed. The Coroner's Office has no restricted fund balance at year end.
- **Unassigned** - All amounts not included in other spendable classifications.

Cash and cash equivalents

The Coroner's Office considers all highly liquid investments with a maturity of three months or less at the date of acquisition to be cash equivalents. As of December 31, 2020, there were no restrictions on cash balances. All amounts on deposit at financial institutions were covered by federal depository insurance at December 31, 2020.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates. Estimates are used primarily when accounting for accounts payable.

Budget

The budget of the Coroner's Office was adopted as a department of the Parish of Ascension. The budgetary basis is in accordance with generally accepted accounting principles.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent events

In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through June 25, 2021, which was the date the financial statements were available to be issued.

NOTE 2 - ECONOMIC DEPENDENCY

The Coroner's Office receives quarterly retainer installments from the Ascension Parish Council. Revenue derived from the Council accounted for approximately 59% of total revenues for the year; the loss of this significant support would have a material adverse effect on the Coroner's Office.

ASCENSION PARISH CORONER'S OFFICE

REQUIRED SUPPLEMENTARY INFORMATION

ASCENSION PARISH CORONER'S OFFICE

Gonzales, Louisiana

**GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2020

(See Independent Accountants' Review Report)

	Original Budget	Final Budget	Actual	Variance - positive (negative)
REVENUES				
Retainer - Ascension Parish Government	\$ 124,000	\$ 124,000	\$ 138,500	\$ 14,500
Charges for services	<u>125,000</u>	<u>125,000</u>	<u>97,987</u>	<u>(27,013)</u>
Total revenues	<u>249,000</u>	<u>249,000</u>	<u>236,487</u>	<u>(12,513)</u>
EXPENDITURES				
General and administrative	245,000	245,000	212,900	32,100
Professional services	<u>4,000</u>	<u>4,000</u>	<u>6,453</u>	<u>(2,453)</u>
Total expenditures	<u>249,000</u>	<u>249,000</u>	<u>219,353</u>	<u>29,647</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	17,134	<u>\$ 17,134</u>
FUND BALANCE				
Beginning of year			<u>30,021</u>	
End of year			<u>\$ 47,155</u>	

ASCENSION PARISH CORONER'S OFFICE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For the year ended December 31, 2020

NOTE 1 - BUDGETS

Budget Policy and Budgetary Accounting

A proposed budget is prepared by the Ascension Parish Council prior to the beginning of each fiscal year. A budget summary and notice of a public hearing is published with the public hearing being conducted prior to the commencement of the budget year.

The annual operating budget, prepared on the modified accrual basis, covers the general fund. At the end of the fiscal year, unexpended appropriations automatically lapse. Budget amendments are approved by the Ascension Parish Council and are included in the financial statements.

In connection with budget preparation, a portion of the unassigned fund balance of an individual fund may be designated for expenditures of the subsequent year. Such designation represents the extent to which the fund balance is used to balance the subsequent year's operating budget of that fund, as reflected in the legally adopted budget.

Basis of Accounting

The Coroner's fund budget is prepared on the modified accrual basis of accounting, which is described in Note 1 to the Coroner's financial statements for the year ended December 31, 2020. The Coroner's basis of budgetary accounting follows generally accepted accounting principles.

ASCENSION PARISH CORONER'S OFFICE
Gonzales, Louisiana

**SCHEDULE OF COMPENSATION, BENEFITS AND
OTHER PAYMENTS TO AGENCY HEAD**

For the year ended December 31, 2020

(Without Audit)

Agency Head: Dr. John Fraiche

<u>Purpose</u>	<u>Amount</u>
Non-employee compensation	\$ 68,000

ASCENSION PARISH CORONER'S OFFICE
Gonzales, Louisiana

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES**

For the year ended December 31, 2020

FAULK & WINKLER
CPAs - BUSINESS ADVISORS
**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES**

To the Ascension Parish Coroner
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the **ASCENSION PARISH CORONER'S OFFICE** (the Coroner's Office) and the Louisiana Legislative Auditor (LLA), on the Coroner's Office compliance with certain laws and regulations contained in the accompanying *Louisiana Attestation Questionnaire* during the fiscal year ended December 31, 2020, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Coroner's Office management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated 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:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

No exceptions noted.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).
3. Obtain a list of all employees paid during the fiscal year.
4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.
5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

There are no employees paid from the funds disbursed by the Coroner's office. Additionally, the Coroner's office does not have a formal board as the Coroner is an elected official. Finally, there were no disbursements identified that were made to immediate family members of the Coroner.

Budgeting

6. Obtain a copy of the legally adopted budget and all amendments.

The Coroner's Office budget is prepared and adopted by the Ascension Parish Council. We obtained a copy of the prepared budget for 2020.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

The Ascension Parish Council adopted and approved amendments for the budget during 2020 without exception.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

No exceptions noted, except that revenue was below budget by 5% for total revenues.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

- (a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

No exceptions noted.

- (b) Report whether the six disbursements were coded to the correct fund and general ledger account.

No exceptions noted.

- (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

No exceptions noted.

(Continued)

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

The Coroner's Office did not host any meeting during 2020 and does not have a formal board.

Debt

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

There were no deposits made during 2020 that was proceeds from a bank loan or debt. Additionally, the Coroner's Office does not have any debt outstanding at December 31, 2020 or for any previous period.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

There were no payroll disbursements, as the Coroner's Office has no employees. No bonuses, advances or gifts were identified during 2020.

State Audit Law

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The Coroner's Office submitted the review report in a timely manner and in accordance with R.S. 24:513. The 2019 review report was submitted timely.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Management represented that the Coroner's Office did not enter into any contracts that utilized state funds or were subject to public bid law during the year ended December 31, 2020.

Prior-Year Comments

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

Our prior year report, dated June 30, 2020, did not include any suggestions, exceptions, recommendations, or comments.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. 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 the Coroner's Office compliance with the foregoing matters. 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 the Coroner's Office compliance with certain laws and regulations contained in the accompanying *Louisiana Attestation Questionnaire*, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, 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 Louisiana Legislative Auditor as a public document.

Faulk & Winkler, LLC

Certified Public Accountants

Baton Rouge, Louisiana
June 25, 2021

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

April 2, 2021

Faulk & Winkler, LLC

6811 Jefferson Highway

Baton Rouge, Louisiana 70806

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of April 2, 2021 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [X] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [X] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [X] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 38:1301-15) R.S. 38:33, or the budget requirements of R.S. 30:1334-1040, as applicable.

Yes [X] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [X] No []

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:403 where applicable.

Yes [X] No []

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [X] No []

We did not enter into any contracts for the purchase of goods or services, or for the purchase of real property, and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [X] No []

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [X] No []

Meetings – NOT APPLICABLE

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.
Yes [] No []

Debt – NOT APPLICABLE

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.80-1410.85.
Yes [] No []

Advances and Bonuses – NOT APPLICABLE

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.
Yes [] No []

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.
Yes [X] No []

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.
Yes [X] No []

We have evaluated our compliance with these laws and regulations prior to making these representations.
Yes [X] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.
Yes [X] No []

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.
Yes [X] No []

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.
Yes [X] No []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.
Yes [X] No []

The previous responses have been made to the best of our belief and knowledge.

Treasurer

Date

Coroner 5/12/21 Date