

**IBERVILLE PARISH CORONER'S OFFICE  
PLAQUEMINE, LOUISIANA**

**REVIEWED FINANCIAL REPORT**

**DECEMBER 31, 2019**

**IBERVILLE PARISH CORONER'S OFFICE  
PLAQUEMINE, LOUISIANA  
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DECEMBER 31, 2019**

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# **BAXLEY AND ASSOCIATES, LLC**

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To the Honorable James Grace, MD  
Iberville Parish Coroner's Office  
Plaquemine, Louisiana

## **INDEPENDENT ACCOUNTANT'S REVIEW REPORT**

We have reviewed the accompanying financial statements of the governmental activities of the Iberville Parish Coroner's Office as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Iberville Parish Coroner's Office's 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.

### ***Accountant's 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 required 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 provided a reasonable basis for our conclusion.

### ***Accountant's 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.

## ***Other Matters***

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

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule, on page 19, 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. Management has omitted the Management's Discussion and Analysis that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not part of the basic financial statements is required by the Governmental Accounting Standards Board, who considers it be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The results of our review of the basic financial statements are not affected by this missing information. Such information is the responsibility of management. We have not audited or reviewed such required supplementary information, and we do not express an opinion, a conclusion, nor provide any assurance on it.

### ***Supplementary Information***

The schedule of compensation, benefits, and other payments to the agency head on page 21 is not a required part of the basic financial statements but is supplementary information required by the *Louisiana Governmental Audit Guide*. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on it.

In accordance with the *Louisiana Government Audit Guide* and the provisions of state law, we have issued a report dated June 22, 2020 on the results of our agreed upon procedures.

*Baxley & Associates, LLC*

Plaquemine, Louisiana  
June 22, 2020

**BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**IBERVILLE PARISH CORONER'S OFFICE  
STATEMENT OF NET POSITION  
DECEMBER 31, 2019**

	<b>Governmental Activities</b>
<b>CURRENT ASSETS</b>	
Cash and Cash Equivalents	\$ 170,586
Account Receivable	3,115
Total Current Assets	173,701
<b>CURRENT LIABILITIES</b>	
Account Payable	6,088
Salaries Payable	3,733
Payroll Taxes Payable	3,113
Total Current Liabilities	12,934
<b>LONG-TERM LIABILITIES</b>	
Compensated Absences Payable	-
TOTAL LIABILITIES	12,934
<b>NET POSITION</b>	
Unrestricted	160,767
TOTAL NET POSITION	\$ 160,767

See accompanying notes and independent accountant's review report.

**IBERVILLE PARISH CORONER'S OFFICE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2019**

		Program Revenues		Net (Expenses) Revenues and Change in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities:				
General Government				
Public Safety	\$ 374,079	\$ 59,583	\$ -	\$ (314,496)
Total Governmental Activities	\$ 374,079	\$ 59,583	\$ -	\$ (314,496)
General Revenues:				
Intergovernmental Revenue				370,533
Use of Money				232
Other Income				1,712
Total General Revenues				372,477
Change in Net Position				57,981
Net Position - Beginning				102,786
Net Position - Ending				\$ 160,767

See accompanying notes and independent accountant's review report.



**GOVERNMENTAL FUND STATEMENTS**

IBERVILLE PARISH CORONER'S OFFICE  
 PLAQUEMINE, LOUISIANA  
 BALANCE SHEET - GOVERNMENTAL FUNDS  
 DECEMBER 31, 2019

**ASSETS**

Cash and cash equivalents	\$	170,586
Accounts receivable		<u>3,115</u>

<b>TOTAL ASSETS</b>		<b><u>173,701</u></b>
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**LIABILITIES AND FUND BALANCE**

**LIABILITIES**

Accounts payable		6,088
Salaries payable		3,733
Payroll taxes payable		<u>3,113</u>

<b>TOTAL LIABILITIES</b>		12,934
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**FUND BALANCE**

Fund balance - unassigned		160,767
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Amounts reported for governmental activities in the statement of net position are different because:

Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the funds.

Compensated Absences		<u>-</u>
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<b>TOTAL NET POSITION</b>	<b>\$</b>	<b><u>160,767</u></b>
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See accompanying notes and independent accountant's review report.

**IBERVILLE PARISH CORONER'S OFFICE  
 PLAQUEMINE, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2019**

**REVENUES**

Intergovernmental revenue	\$ 370,533
Fees	59,583
Interest income	232
Other income	<u>1,712</u>

<b>TOTAL REVENUES</b>	<u>432,060</u>
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**EXPENDITURES**

Salaries	173,114
Related payroll expenses	54,334
Insurance	27,655
Dues and subscriptions	557
Supplies	4,539
Postage/box rent	394
Rent	7,500
Professional services	72,904
Mental health	28,800
Telephone	16,058
Utilities	<u>1,877</u>

<b>TOTAL EXPENDITURES</b>	<u>387,732</u>
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<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	44,328
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<b>FUND BALANCE - BEGINNING</b>	<u>116,439</u>
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<b>FUND BALANCE - ENDING</b>	<u><u>\$ 160,767</u></u>
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See accompanying notes and independent accountant's review report.

**IBERVILLE PARISH CORONER'S OFFICE  
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, 2019**

**Amounts reported for governmental activities are different because:**

Net Change in fund balances - total governmental funds (page 9)	\$ 44,328
The liability and expense for compensated absences are not reported in governmental funds. Payments for compensated absences are reported as salaries when they occur.	<u>13,653</u>
<b>Change in net position of governmental activities (page 6)</b>	<b><u><u>\$ 57,981</u></u></b>

See accompanying notes and independent accountant's review report.

**IBERVILLE PARISH CORONER'S OFFICE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2019**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Coroner for Iberville Parish is elected by the voters of Iberville Parish for a four-year term. The Coroner investigates all deaths, performs autopsies, furnishes death certificates, provides mental health services and examines cases for other crimes under police investigation. Prior to 2017, the Iberville Parish Council had assumed the responsibilities of collecting fees and paying expenses of the Coroner's Office. In the current period, the Iberville Parish Council transferred this responsibility back to the Coroner's Office. The Iberville Parish Council transfers revenue to the Coroner's Office to cover some of the operating expenses and all payroll expenses.

The accounting and reporting practices of the Iberville Parish Coroner's Office (Coroner's Office) conform to generally accepted accounting principles (GAAP) of the United States of America as applied to governmental units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of certain significant accounting policies:

Reporting Entity

This financial report has been prepared in conformity with GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments, issued in June 1999. For financial reporting purposes, in conformance with GASB codification Section 2100, the Iberville Parish Coroner's Office's financial statements include all governmental activities, funds, account groups, and activities that are controlled by the Coroner as an independently elected parish official. As an independently elected official, the Coroner is solely responsible for the operations of his office. Accordingly, the Coroner's Office is a separate governmental reporting entity. Certain units of the local government over which the Coroner's Office exercises no oversight responsibility, such as the Parish Council, other independently elected parish officials, and municipalities within the parish excluded from accompanying general purpose financial statements. These units of the government are considered separate reporting entities and issue general purpose financial statements separate from that of the Coroner's Office.

Basis of Presentation

Government-Wide and Fund Financial Statements

The statement of net position and the statement of activities display information about the Iberville Parish Coroner's Office as a whole. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

**IBERVILLE PARISH CORONER'S OFFICE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2019**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

The statement of activities presents a comparison between direct expenses and program revenues for the Iberville Parish Coroner's Office'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 of services offered by the programs, and (b) requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements:

The Iberville Parish Coroner's Office uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses as appropriate.

The Coroner's Office reports the following major governmental fund:

The general fund, a governmental fund type, is the general operating fund of the Iberville Parish Coroner's Office. It is used to account for all financial resources of the Iberville Parish Coroner's Office, except those to be accounted for in other funds.

Measurement Focus, Basis of Accounting

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

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus as described below.

In the fund financial statements, the "current financial resources" measurement focus or the economic resources measurement focus is used as appropriate:

All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

**IBERVILLE PARISH CORONER'S OFFICE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2019**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

Basis of Accounting

In the government-wide statement of net position and statement of activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as new current assets. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within sixty days of the current fiscal period.

Expenditures are generally recognized under modified accrual basis of accounting when the related fund liability is incurred except that accumulated unpaid vacation and sick pay are not accrued. Purchases of various operating supplies are regarded as expenditures at the time purchased.

When both restricted and unrestricted resources are available for use, it is the Coroner's Office's policy to use restricted resources first, then unrestricted resources as they are needed.

Use of Estimates in Preparation of Financial Statements

The preparation of financial statements in conformity with generally accepted principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

Concentration of Risks

The Iberville Parish Coroner's Office receives 86% of its total support of its support from the Iberville Parish Council (Council).

**IBERVILLE PARISH CORONER'S OFFICE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2019**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

Budgetary Accounting

The Coroner's Office instituted budgetary accounting for the annual year 2018. The budget is proposed and ultimately approved by the Coroner's Office. The budget is reviewed periodically to determine if amendments are necessary to remain in compliance with the Louisiana Government Budget Act.

Cash and Cash Equivalents

Cash includes amounts in demand deposit, interest—bearing demand, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of ninety days or less when purchased. Under state law, the municipality may deposit funds in demand deposits, interest—bearing deposits, or time deposits with state bank organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Invested in capital assets, net of related debt – 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 borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consist 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 "invested in capital assets, net of related debt".

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance reports aggregate amounts for five classifications of fund balances based in the constraints imposed on the use of these resources. The Iberville Parish Coroner's Office's policy is to first apply unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.



**IBERVILLE PARISH CORONER'S OFFICE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2019**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

*Restricted fund balance.* This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed fund balance.* These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Iberville Parish Coroner's Office's Coroner – the government's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the coroner removes the specified use by taking the same type of action imposing the commitment.

This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

*Assigned fund balance.* This classification reflects the amounts constrained by the Coroner's Office's intent to be used for specific purposes but are neither restricted nor committed. The Coroner has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

*Unassigned fund balance.* This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

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

**IBERVILLE PARISH CORONER'S OFFICE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2019**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

Revenues, Expenditures, and Expenses

Program Revenues:

Program revenues consist of fees, fines, and charges for services related to governmental fund activities.

Expenditures/Expenses:

In the government-wide financial statements, expenses are classified by function for governmental activities. In the fund financial statements, expenditures are classified by character.

In the fund financial statements, governmental funds report expenditures of financial resources.

**NOTE B – CASH AND CASH EQUIVALENTS**

The book balance of cash and cash equivalents at December 31, 2019 is recorded in the amount of \$170,586. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by Federal Deposit Insurance or the pledge of securities owned by the fiscal agent bank. The market value of pledged securities plus the Federal Deposit Insurance must at all times at least equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2019, the Iberville Parish Coroner's Office had \$172,232 in deposits (collected bank balances). These deposits are secured from risk by \$172,232 of Federal Deposit Insurance.

**NOTE C – RECEIVABLES**

The Iberville Parish Coroner's Office has the following receivable at December 31, 2019:

<u>Class of receivable</u>	
Fees	<u>\$3,115</u>

**NOTE D – COMPENSATED ABSENCES**

The Iberville Parish Coroner's Office utilizes the same compensated absences policy as the Iberville Parish Council. Substantially all employees earn from ten to twenty days of vacation leave each year depending on their length of service. Vacation leave of up to sixty days may be accumulated. Upon retirement or resignation, employees are paid for accumulated vacation leave not to exceed sixty days. Substantially all employees earn ten days of sick leave each year. Sick leave can be accumulated without limitation.

**IBERVILLE PARISH CORONER'S OFFICE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2019**

**NOTE D – COMPENSATED ABSENCES – CONTINUED**

Upon retirement, unused sick leave of up to forty-five days is paid to the employee at the employee's current rate of pay. Sick leave in excess of forty-five days is forfeited. All vacation pay is accrued when incurred in the government-wide financial statements. The following is a summary of changes in compensated absences for the year ended December 31, 2019:

Balance at 12-31-18	\$ 13,653
Increase (decrease) in compensated absences	<u>(13,653)</u>
Balance at 12-31-19	<u><u>\$ -</u></u>

**NOTE E – INTERGOVERNMENTAL REVENUE**

The Iberville Parish Council transfers revenue to the Coroner's Office to cover some of the operating expenses and all payroll expenses.

**NOTE F – EVALUATION OF SUBSEQUENT EVENTS**

Iberville Parish Coroner's Office has evaluated subsequent events through June 22, 2020, the date which the financial statements were available to be issued and determined that there were no events that require disclosure. No events occurring after this date have been evaluated for inclusion in these financial statements. As a result of COVID-19 coronavirus, economic uncertainties have arisen which are likely to have a negative impact on operations and cause business disruption. However, the related financial impact and duration cannot be reasonably estimated at this time. The Coroner's Office is closely monitoring its financial statements for 2020 impacts.

**REQUIRED SUPPLEMENTARY INFORMATION**

**IBERVILLE PARISH CORONER'S OFFICE  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2019**

	Original Budget	Final Budget	Actual	Variance- Favorable (Unfavorable)
<b>REVENUES</b>				
Intergovernmental revenue	\$ 370,533	\$ 370,533	\$ 370,533	\$ -
Fees	72,000	72,000	59,583	(12,417)
Interest income	130	130	232	95
Other income	800	800	1,712	912
<b>TOTAL REVENUES</b>	<b>443,463</b>	<b>443,463</b>	<b>432,060</b>	<b>(11,403)</b>
<b>EXPENDITURES</b>				
Salaries	195,500	195,500	173,114	22,386
Related payroll expenses	56,500	56,500	54,334	2,166
Bank charges	25	25	-	25
Insurance	28,200	28,200	27,655	545
Dues and subscriptions	550	550	557	(7)
Supplies	8,500	8,500	4,539	3,961
Postage/box rent	550	550	394	156
Rent	7,500	7,500	7,500	-
Professional services	90,200	90,200	72,904	17,296
Mental health	33,000	33,000	28,800	4,200
Telephone	17,500	17,500	16,058	1,442
Maintenance	600	600	-	600
Travel	500	500	-	500
Utilities	2,700	2,700	1,877	823
<b>TOTAL EXPENDITURES</b>	<b>441,825</b>	<b>441,825</b>	<b>387,732</b>	<b>54,093</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,638</b>	<b>1,638</b>	<b>44,328</b>	<b>42,690</b>
<b>FUND BALANCE - BEGINNING</b>	<b>116,439</b>	<b>116,439</b>	<b>116,439</b>	<b>-</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 118,077</b>	<b>\$ 118,077</b>	<b>\$ 160,767</b>	<b>\$ 42,690</b>

See independent accountant's review report.

**OTHER SUPPLEMENTARY INFORMATION**

**IBERVILLE PARISH CORONER'S OFFICE  
SCHEDULE OF COMPENSATION, BENEFITS, AND  
OTHER PAYMENTS TO AGENCY HEAD  
FOR THE YEAR ENDED DECEMBER 31, 2019**

Agency Head Name: James E. Grace

<u>PURPOSE</u>	<u>AMOUNT</u>
Salary	<u>\$ 65,000</u>
<b>TOTAL</b>	<b><u><u>\$ 65,000</u></u></b>

See independent accountant's review report.

**OTHER REPORTS**



**IBERVILLE PARISH CORONER'S OFFICE  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED DECEMBER 31, 2019**

**INTERNAL CONTROL:**

**2019-001 LACK OF CONTROLS OVER FINANCIAL REPORTING IN ACCORDANCE WITH GAAP**

Condition:

The Coroner's Office does not have employees with sufficient expertise and training to prepare financial statements in accordance with generally accepted accounting principles (GAAP). (This is a repeat finding.)

Criteria:

Year-end adjusting journal entries were not made to the financial statements to ensure that the statements were prepared in accordance with generally accepted accounting principles.

Effect:

As is common in small organizations, management has chosen to engage the reviewer to propose certain year-end adjusting entries and to prepare the annual financial statements. This condition is intentional by management based upon the financial complexity, along with the cost effectiveness of acquiring the ability to prepare financial statements in accordance with generally accepted accounting principles. Consistent with this decision, internal controls over the preparation of year-end adjusting entries and annual financial statements, complete with notes, in accordance with generally accepted accounting principles, have not been established. Under generally accepted auditing standards, this condition represents a significant deficiency in internal controls. AU-C 265 requires that we report the above condition as a control deficiency. This section does not provide exceptions to reporting deficiencies that are adequately mitigated with non-audit services rendered by the reviewer or deficiencies for which the remedy would be cost prohibitive or otherwise impractical.

Recommendation:

As mentioned above, whether or not it would be cost effective to cure a control deficiency is not a factor in applying AU-C 265's reporting requirements. Prudent management requires that the potential benefit from an internal control must exceed its cost. It, therefore, may not be practical to correct all the deficiencies under AU-C 265. In this case we do not believe the significant deficiency described above would be cost effective or practical and accordingly do not believe any corrective action is necessary.

Management's Response:

The Coroner is aware of the condition and feels hiring an employee with requisite qualifications would be cost prohibitive. He feels that the most cost-effective solution is to have his external reviewer assist in preparing year-end financial statements in accordance with GAAP.

**IBERVILLE PARISH CORONER'S OFFICE  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED DECEMBER 31, 2019**

**2019-002 SEGREGATION OF DUTIES**

Condition:

The Coroner's Office does not have an adequate segregation of duties at its office. While we recognize that the Coroner's Office may not be large enough to permit an adequate segregation of duties for an effective system of internal control procedures, it is important that you be aware of this condition. (This is a repeat finding.)

Criteria:

An important element in designing an internal accounting control system that safeguards assets and reasonably ensures the reliability of the accounting records is the concept of segregation of responsibilities.

Effect:

No one person should be assigned duties that would allow that person to commit an error or perpetrate fraud and to conceal the error or fraud. For example, the same person should not be responsible for any two of the following functions: (1) authorization of a transaction, (2) recording of the transactions, or (3) custody of assets involved in the transaction.

Recommendation:

The entity should have a proper segregation of duties.

Management's Response:

The Coroner is aware of the condition and feels hiring more employees would be cost prohibitive. The Coroner has implemented more oversight policies and procedures to strengthen internal controls.

**IBERVILLE PARISH CORONER'S OFFICE  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

**COMPLIANCE:**

**2018-001 BUDGET**

Condition:

The Coroner's Office did not prepare and approve a budget timely in accordance with the Local Government Budget Act R.S. 39:1308.

Recommendation:

The Coroner's Office should prepare and approve the budget timely to be in accordance with the Local Government Budget Act R.S. 39:1308.

Current Status:

This finding was corrected in the current year.

**INTERNAL CONTROL:**

**2018-002 LACK OF CONTROLS OVER FINANCIAL REPORTING IN ACCORDANCE WITH GAAP**

Condition:

The Coroner's Office does not have employees with sufficient expertise and training to prepare financial statements in accordance with generally accepted accounting principles (GAAP).

Recommendation:

As mentioned above, whether or not it would be cost effective to cure a control deficiency is not a factor in applying AU-C 265's reporting requirements. Prudent management requires that the potential benefit from an internal control must exceed its cost. It, therefore, may not be practical to correct all the deficiencies under AU-C 265. In this case we do not believe the significant deficiency described above would be cost effective or practical and accordingly do not believe any corrective action is necessary.

Current Status:

This finding still exists in the current year.

**2018-003 SEGREGATION OF DUTIES**

Condition:

The Coroner's Office does not have an adequate segregation of duties at its office. While we recognize that the Coroner's Office may not be large enough to permit an adequate segregation of duties for an effective system of internal control procedures, it is important that you be aware of this condition.

**IBERVILLE PARISH CORONER'S OFFICE  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

Recommendation:

The entity should have a proper segregation of duties.

Current Status:

This finding still exists in the current year.

# **BAXLEY AND ASSOCIATES, LLC**

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To the Honorable James Grace, MD  
Iberville Parish Coroner's Office  
Plaquemine, Louisiana  
And to the Louisiana Legislative Auditor's Office

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

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Iberville Parish Coroner's Office and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Iberville Parish Coroner's Office's compliance with certain laws and regulations during the year ended December 31, 2019 included in the accompanying Louisiana Attestation Questionnaire. Management of the Iberville Parish Coroner's Office is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed 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.

### *Public Bid Law*

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$30,000, and public works exceeding \$157,700. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (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 expenditures were made during the year for materials and supplies exceeding \$30,000, and none were made for public works exceeding \$157,700.**

### *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).

**The Iberville Parish Coroner does not have a board of directors.**

3. Obtain a list of all employees paid during the fiscal year.

**Management provided us with the list.**

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

**The Iberville Coroner has no board of directors; therefore, this does not apply.**

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.

**Management provided us with the required lists. No vendors appeared on both lists.**

#### *Budgeting*

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

**The Iberville Parish Coroner provided us with copies of the original and final budget for 2019.**

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 Iberville Parish Coroner does not have minutes as it does not have a board. Therefore, we were not able to trace the documentation to a minute book. We were able to view management's signature and date on the approval of each budget.**

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).

**The Iberville Parish Coroner had budgeted revenues greater than the actual revenues for 2019. The variance was less than 5%. The actual expenditures were less than budgeted expenditures for 2019.**

#### *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 payee in the supporting documentation, (b) report whether the six disbursements are coded to the correct fund and general ledger account, and (c)

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

**The six disbursements agreed to the amount and payee in the supporting documentation and were coded to the correct fund and general ledger. There was evidence of supervisory approval on all invoices selected.**

#### *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 Iberville Parish Coroner does not have a board of directors, therefore, this procedure is not applicable.**

#### *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.

**The Iberville Parish Coroner provided us with deposit slips, and we noted no evidence of bank loans, bonds or like indebtedness.**

#### *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.

**Management provided us with a list of payroll disbursements. There were no minutes of board meetings as there is no board of directors. We noted no evidence of payments or approval of payments to employees that may constitute bonuses, advances or gifts.**

#### *State Audit Law*

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

**The Iberville Parish Coroner provided for a timely report.**

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).

**Per management, the Iberville Parish Coroner did not enter into any contracts that utilized state funds and that were subject to the public bid law.**

*Prior-Year Comments*

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

**Per management, the Iberville Parish Coroner was able to resolve some prior year findings.**

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Iberville Parish Coroner's Office and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Baxley & Associates, LLC*

Plaquemine, Louisiana  
June 22, 2020



**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Governmental Agencies)**

\_\_\_\_\_ (Date Transmitted)

Baxley & Associates, LLC

P.O. Box 482

Plaquemine, LA 70764

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2019 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.

*However, we have No purchases Subject to Bid Law*      Yes  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  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  No [ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes  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  No [ ]

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes  No [ ]

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

Yes  No [ ]

We did not enter 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).

Yes  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  No [ ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [ ] No [ ]

NA

**Debt**

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. 39:1410.60-1410.65.

Yes [X] No [ ]

**Advances and Bonuses**

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 [X] 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.

Dr. A. Roberts

*Office Manager*

Secretary

5/20/2020

Date

James E. Drach M.D.

Treasurer

Date

President

5/20/2020

Date