

ANNUAL FINANCIAL REPORT
ST. TAMMANY PARISH CORONER
LACOMBE, LOUISIANA
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2024



ERICKSEN KRENTEL^{LLP}
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

TABLE OF CONTENTS

	<u>EXHIBIT</u>	<u>PAGE</u>
<u>INDEPENDENT AUDITORS' REPORT</u>		1 – 4
<u>REQUIRED SUPPLEMENTARY INFORMATION (PART I):</u>		
Management’s Discussion and Analysis (Unaudited)		5 – 11
<u>BASIC FINANCIAL STATEMENTS:</u>		
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)		
Statement of Net Position	A	12
Statement of Activities.....	B	13
FUND FINANCIAL STATEMENTS (FFS)		
Governmental Funds:		
Balance Sheet	C	14
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	D	15
Statement of Revenues, Expenditures, and Changes in Fund Balances	E	16
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	F	17
NOTES TO FINANCIAL STATEMENTS		18 – 34
<u>REQUIRED SUPPLEMENTARY INFORMATION (PART II):</u>		
	<u>SCHEDULE</u>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund.....	1	35
Schedule of Proportionate Share of the Net Pension Liability	2	36
Schedule of Contributions - Retirement Plan.....	3	37
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION		38
<u>OTHER SUPPLEMENTARY INFORMATION:</u>		
Schedule of Compensation, Benefits and Other Payments to Agency Head	4	39
Schedule of Justice System Funding – Cash Basis	5	40

TABLE OF CONTENTS (CONTINUED)

OTHER REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS:

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	41 – 42
Schedule of Findings and Responses	43
Summary Schedule of Prior Year Findings.....	44
Management's Corrective Action Plan	45



INDEPENDENT AUDITORS' REPORT

To the St. Tammany Parish Coroner
Lacombe, Louisiana

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statement

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.

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



To the St. Tammany Parish Coroner
Lacombe, Louisiana

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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



To the St. Tammany Parish Coroner
Lacombe, Louisiana

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of revenues, expenditures, and changes in fund balance - budget to actual – general fund, schedule of proportionate share of the net pension liability, and schedule of contributions - retirement plan and the related notes to required supplemental information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise of the Coroner's basic financial statements. The accompanying Schedule of Compensation, Benefits and Other Payments to Agency Head is presented to comply with the Act 706 of the 2014 Louisiana Legislative Session, and is not a required part of the basic financial statements. The accompanying Schedule of Justice System Funding - Cash Basis is presented to comply with the Act 87 of the 2020 Louisiana Legislative Session, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits, and Other Payments to Agency Head and Schedule of Justice System Funding – Cash Basis are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



ERICKSEN KRENTEL^{LLP}

CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

To the St. Tammany Parish Coroner
Lacombe, Louisiana

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 13, 2026 on our consideration of the Coroner's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Coroner's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance *Government Auditing Standards* in considering the St. Tammany Parish Coroner's internal control over financial reporting and compliance.

January 13, 2026
Mandeville, Louisiana

Ericksen Krentel, LLP
Certified Public Accountants

ST. TAMMANY PARISH CORONER
LACOMBE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024

Within this section of the St. Tammany Parish Coroner's (the Coroner) annual financial report, the Coroner's management is pleased to provide this narrative discussion and analysis of the financial activities of the Coroner for the years ended December 31, 2024 and 2023. The Coroner's financial activities and condition are discussed and analyzed within the context of the accompanying basic financial statements and footnote disclosures following this section.

Financial Highlights

- The Coroner's governmental activities reported a total net position of \$16,916,033 and \$14,433,543 as of December 31, 2024 and 2023, respectively. The net position is comprised of the following as of December 31, 2024 and 2023, respectively:
 - Net investment in capital assets of \$334,893 and \$454,019 consisting of property and equipment, net of accumulated depreciation.
 - Restricted for pension of \$335,744 and \$1,473,580.
 - Unrestricted net position of \$16,245,396 and \$12,505,944.
- The Coroner's governmental funds reported a total fund balance of \$16,160,073 and \$13,707,227, as of December 31, 2024 and 2023, respectively. The fund balance is comprised of the following as of December 31, 2024 and 2023, respectively:
 - Nonspendable fund balance of \$137,899 and \$181,626 consisting of prepaid items. These are items that cannot be spent because they are not in spendable form.
 - Unassigned fund balance of \$16,022,174 and \$13,525,601. These amounts represent amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund.

Overview of the Financial Statements

The Management's Discussion and Analysis section introduces the Coroner's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Coroner also includes in this report additional information to supplement the basic financial statements.

Government-Wide Financial Statements

The Coroner's financial report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Coroner's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting.

The first of these government-wide financial statements is the Statement of Net Position. This is the government-wide statement of financial position presenting information that includes all of the Coroner's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Coroner as a whole is improving or deteriorating.

ST. TAMMANY PARISH CORONER
LACOMBE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024

The other government-wide financial statement is the Statement of Activities, which reports how the Coroner's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when the cash is received or paid.

The government-wide financial statements present governmental activities of the Coroner that are principally supported by the St. Tammany Parish Council.

The government-wide financial statements are presented on pages 12 and 13 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Coroner uses funds to ensure and demonstrate compliance with finance and budget related laws and regulations.

The Coroner uses governmental funds as follows:

Governmental funds are reported in the fund financial statements and encompass the same function as governmental activities in the government-wide financial statements. However, the focus is very different with fund financial statements providing a distinctive view of the Coroner's governmental funds, including object classifications. These statements report short-term fiscal accountability focusing on the use of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between the two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to assist in understanding the differences between these two perspectives.

The Coroner has only one governmental fund, which is the General Fund, and the basic governmental fund financial statements are presented on pages 14 and 16 of this report.

Notes to the Basic Financial Statements

The accompanying notes to the basic financial statements provide information essential to the full understanding of the government-wide and fund financial statements. The notes begin on page 18 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning budgetary basis reporting for the General Fund, proportionate share of the net pension liability and retirement plan contributions. Required supplementary information can be found on pages 35 through 38 of this report.

ST. TAMMANY PARISH CORONER
LACOMBE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024

Financial Analysis of the Coroner as a Whole

The Coroner's net position at December 31, 2024 and 2023 was \$16,916,033 and \$14,433,543, respectively. The following table provides a summary of the Coroner's net position:

SUMMARY OF NET POSITION
AS OF DECEMBER 31, 2024 AND 2023

	<u>December 31,</u> <u>2024</u>	<u>December 31,</u> <u>2023</u>
Current assets	\$ 16,536,210	\$ 14,050,362
Net pension asset	-	-
Capital assets, net of accumulated depreciation	<u>334,893</u>	<u>454,019</u>
Total assets	<u>16,871,103</u>	<u>14,504,381</u>
Deferred outflows of resources	<u>970,272</u>	<u>1,958,859</u>
Current liabilities	514,036	343,135
Compensated absences	102,133	-
Net pension liability	<u>335,744</u>	<u>1,473,580</u>
Total liabilities	<u>951,913</u>	<u>1,816,715</u>
Deferred inflows of resources	<u>111,328</u>	<u>212,982</u>
Net investment in capital assets	334,893	454,019
Restricted for pensions	335,744	1,473,580
Unrestricted	<u>16,245,396</u>	<u>12,505,944</u>
Total net position	<u>\$ 16,916,033</u>	<u>\$ 14,433,543</u>

The Coroner's net position increased by \$2.25 million (15.60 %). The increase is due to the excess of revenues over expenses as summarized below. The increase in deferred outflows of resources and deferred inflows of resources is due to changes in the net pension liability (asset).

ST. TAMMANY PARISH CORONER
LACOMBE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024

Governmental activities – Governmental activities increased the Coroner's net position by \$2.25 million and \$1.80 million for the years ended December 31, 2024 and 2023, respectively. Key elements of these changes are as follows:

CHANGES IN NET POSITION
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	<u>December 31,</u> <u>2024</u>	<u>December 31,</u> <u>2023</u>
Revenues:		
Program:		
Charges for services	\$ 364,219	\$ 469,725
Operating grants and contributions	355,566	671,166
General:		
Intergovernmental revenues	7,444,521	6,758,084
Interest	746,170	621,587
Other	<u>53,298</u>	<u>109</u>
Total revenue	8,963,774	8,520,671
Health and welfare:		
Professional and technical services	1,687,040	982,256
Personnel services	3,498,383	4,340,607
Repairs and maintenance	91,616	83,444
Supplies	532,347	711,371
Utilities	298,512	268,879
Insurance	213,420	121,621
Depreciation	119,126	103,085
Other health and welfare	<u>154,739</u>	<u>108,951</u>
Total expenses	<u>6,595,183</u>	<u>6,720,214</u>
Change in net position	<u>\$ 2,482,490</u>	<u>\$ 1,800,457</u>
Ending net position	<u>\$ 16,916,033</u>	<u>\$ 14,433,543</u>

As discussed, governmental funds are reported in the fund statements with a short-term inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. The Coroner's governmental funds reported a total ending unassigned fund balance of \$16,022,174 and \$13,525,601 at December 31, 2024 and 2023, respectively.

Governmental Revenues

The Coroner funded its operations primarily using intergovernmental revenues, charges for services, and capital grants.

ST. TAMMANY PARISH CORONER
LACOMBE, LOUISIANA
MANAGEMENT’S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024

Governmental Functional Expenses

The function of the Coroner’s office is health and welfare activities.

Health and welfare expenses in total were \$6,595,183 in 2024 as compared to \$6,720,214 in 2023. The primary reason for the \$125,031 (1.86%) decrease in expenses from December 31, 2024 to December 31, 2023 was due to decreased costs of personnel and services using third-party contractors rather than employees.

General Fund Budgetary Highlights

The Coroner’s budget is prepared according to Louisiana Law. As needed during the year, the Coroner revises its budget to take into consideration significant changes in revenue or expenditures. Louisiana Revised Statute 39:1311 requires the budget to be revised if either expected revenues are less or anticipated expenditures are in excess of budgetary goals by five percent (5%) or more. The budget for the Coroner was adopted on December 16, 2023.

Summarized variances between the budget and actual results are as follows:

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues	\$ 8,832,484	\$ 8,928,903	\$ (134,057)
Expenditures	<u>(7,807,372)</u>	<u>(6,476,057)</u>	<u>1,331,315</u>
Net change in fund balance	<u>\$ 1,025,112</u>	<u>\$ 2,452,846</u>	<u>\$ 1,197,258</u>

ST. TAMMANY PARISH CORONER
LACOMBE, LOUISIANA
MANAGEMENT’S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024

Capital Assets

As of December 31, 2024, the Coroner had invested \$334,893 in vehicles and equipment comparative to \$454,019 in vehicles and equipment as of December 31, 2023. This decrease of \$119,126 (26.24%) in the capital assets relates to capital asset purchases of \$- exceeding depreciation expense of \$119,126. See Note 3 for additional information about changes in capital assets during the fiscal year and the balance at the end of the year.

The following table provides a summary of capital assets:

	<u>December 31,</u> <u>2024</u>	<u>December 31,</u> <u>2023</u>
Capital assets being depreciated, net		
Leasehold improvements	\$ 39,016	\$ 44,235
Auto equipment	97,645	130,830
Autopsy equipment	95,934	115,036
Computer equipment	2,777	34,235
Lab equipment	4,320	6,038
Furniture and fixtures	-	-
Office equipment	<u>95,201</u>	<u>123,645</u>
 Total capital assets	 <u>\$ 334,893</u>	 <u>\$ 454,019</u>

Long-Term Liabilities

The Coroner is required to recognize pension expense and report deferred outflows of resources and deferred inflows of resources related to pensions for its proportionate shares of collective pension expense and collective outflows of resources and deferred inflows of resources related to pensions. At December 31, 2024, the Coroner reported \$335,744 for its proportionate share of the Parochial Employees’ Retirement System total pension asset, \$970,272 for deferred outflow of resources and \$111,328 for deferred inflows of resources. See Note 6 to the financial statements for further discussion of the pension asset, pension expense, deferred outflows of resources and deferred inflows of resources related to pensions. As a result of implementing GASB 101, *Compensated Absences*, the Coroner accrued a liability of \$102,133 for the year.

ECONOMIC FACTORS AND A LOOK AT NEXT YEAR

The St. Tammany Parish Coroner remains committed to providing exceptional services to the constituents of St. Tammany Parish to include Death Investigations, Autopsies, Orders of Protective Custody, Mental Health Services by a team of Psychiatrists, Sexual Assault Exams, and DNA testing for law enforcement agencies in the Parish. The Coroner will continue to partner with mental health initiatives across the Parish for its people.

In 2024, the Coroner anticipates gaining from the Parish Council more control over the office’s budget which will allow the office to plan for the future and ensure the office remains viable and responsive to the needs of the Parish.

ST. TAMMANY PARISH CORONER
LACOMBE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024

Contacting the Coroner's Financial Management

This financial report is designed to provide a general overview of the Coroner's finances, comply with finance and budget related laws and regulations, and demonstrate the Coroner's commitment to public accountability. If you have questions about this report or would like to request additional financial information, contact the Coroner's office, Dr. Christopher Tape, 65278 Hwy 434, Lacombe, Louisiana 70445 or 985-781-1150.

BASIC FINANCIAL STATEMENTS

ST. TAMMANY PARISH CORONER
STATEMENT OF NET POSITION
DECEMBER 31, 2024

ASSETS:

Cash and cash equivalents	\$ 4,009,104
Investments	12,424,706
Receivables, net:	
Due from other governmental entities	65,740
Other receivables	36,660
Prepaid expenses	137,899
Capital assets being depreciated, net of accumulated depreciation	<u>334,893</u>
 Total assets	 <u>17,009,002</u>

DEFERRED OUTFLOWS OF RESOURCES:

Pensions (note 6)	<u>970,272</u>
 Total deferred outflows of resources	 <u>970,272</u>

LIABILITIES:

Accounts payable	256,046
Accrued payroll liabilities	227,410
Accrued other liabilities	30,415
Due to other governmental entities	165
Net pension liability (note 6)	<u>335,744</u>
 Total current liabilities	 <u>849,780</u>
Non-current liabilities:	
Compensated absences	<u>102,133</u>
 Total non-current liabilities	 <u>102,133</u>
 Total liabilities	 <u>951,913</u>

DEFERRED INFLOWS OF RESOURCES:

Pensions (note 6)	<u>111,328</u>
 Total deferred inflows of resources	 <u>111,328</u>

NET POSITION:

Net investment in capital assets	334,893
Restricted for pensions	335,744
Unrestricted	<u>16,245,396</u>
 Total net position	 <u>\$ 16,916,033</u>

The accompanying notes are an integral part of this statement

ST. TAMMANY PARISH CORONER
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

Function/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<u>Governmental activities:</u>					
Health and welfare	\$ 6,481,284	\$ 364,219	\$ 355,566	\$ -	\$ (5,761,499)
Total governmental activities	<u>\$ 6,481,284</u>	<u>\$ 364,219</u>	<u>\$ 355,566</u>	<u>\$ -</u>	<u>(5,761,499)</u>
General revenues:					
					7,444,521
					746,170
					<u>53,298</u>
					<u>8,243,989</u>
					2,482,490
					<u>14,433,543</u>
					<u>\$ 16,916,033</u>

The accompanying notes are an integral part of this statement

ST. TAMMANY PARISH CORONER
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	General Fund	Capital Fund	Total Governmental Funds
<u>ASSETS:</u>			
Cash and cash equivalents	\$ 3,997,609	\$ 11,495	\$ 4,009,104
Investments	10,077,860	2,346,846	12,424,706
Receivables, net:			
Due from other governmental entities	65,740	-	65,740
Accounts receivable - other	36,660	-	36,660
Prepaid expenditures	<u>137,899</u>	<u>-</u>	<u>137,899</u>
 Total assets	 <u>\$ 14,315,768</u>	 <u>\$ 2,358,341</u>	 <u>\$ 16,674,109</u>
<u>LIABILITIES:</u>			
Accrued payroll expense	\$ 227,410	\$ -	\$ 227,410
Accounts payable	256,046	-	256,046
Accrued liabilities	30,415	-	30,415
Due to other governmental entities	<u>165</u>	<u>-</u>	<u>165</u>
 Total liabilities	 <u>514,036</u>	 <u>-</u>	 <u>514,036</u>
<u>FUND BALANCE:</u>			
Nonspendable: prepaid expenditures	137,899	-	137,899
Unassigned	<u>13,663,833</u>	<u>2,358,341</u>	<u>16,022,174</u>
 Total fund balance	 <u>13,801,732</u>	 <u>2,358,341</u>	 <u>16,160,073</u>
 Total liabilities and fund balance	 <u>\$ 14,315,768</u>	 <u>\$ 2,358,341</u>	 <u>\$ 16,674,109</u>

The accompanying notes are an integral part of this statement

ST. TAMMANY PARISH CORONER
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2024

Fund balance - governmental funds		\$ 16,160,073
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Capital assets being depreciated	4,214,058	
Less: accumulated depreciation	<u>(3,879,165)</u>	334,893
Compensated absences are long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. All liabilities are reported in the Statement of Net Position		
		(102,133)
Net pension liabilities or assets are not financial resources and, therefore, are not reported in the governmental funds		
		(335,744)
Deferred outflows of resources related to pensions are not reported in governmental funds		
		970,272
Deferred inflows of resources related to pensions are not reported in governmental funds		
		<u>(111,328)</u>
Net position of governmental activities		<u>\$ 16,916,033</u>

ST. TAMMANY PARISH CORONER
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	General Fund	Capital Fund	Total Governmental Funds
<u>REVENUES:</u>			
Revenues from contract with St. Tammany Parish	\$ 7,444,521	\$ -	\$ 7,444,521
Traffic fines and court fees	19,137	-	19,137
Charges for services	345,082	-	345,082
Federal and state grants	320,695	-	320,695
Interest income	554,852	191,318	746,170
Other income	<u>53,298</u>	<u>-</u>	<u>53,298</u>
Total general revenues	<u>8,737,585</u>	<u>191,318</u>	<u>8,928,903</u>
<u>EXPENDITURES:</u>			
Health and welfare:			
Professional and technical services	1,687,040	-	1,687,040
Personnel services	3,498,383	-	3,498,383
Repairs and maintenance	91,616	-	91,616
Supplies	532,347	-	532,347
Utilities	298,512	-	298,512
Insurance	213,420	-	213,420
Other health and welfare	<u>154,739</u>	<u>-</u>	<u>154,739</u>
Total health and welfare	<u>6,476,057</u>	<u>-</u>	<u>6,476,057</u>
Capital outlays	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>6,476,057</u>	<u>-</u>	<u>6,476,057</u>
Excess of revenues over expenditures	2,261,528	191,318	2,452,846
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in (out)	<u>(147,504)</u>	<u>147,504</u>	<u>-</u>
Total other financing sources (uses)	<u>(147,504)</u>	<u>147,504</u>	<u>-</u>
Net change in fund balance	2,114,024	338,822	2,452,846
<u>FUND BALANCE:</u>			
Beginning of year	<u>11,687,708</u>	<u>2,019,519</u>	<u>13,707,227</u>
End of year	<u>\$ 13,801,732</u>	<u>\$ 2,358,341</u>	<u>\$ 16,160,073</u>

The accompanying notes are an integral part of this statement

ST. TAMMANY PARISH CORONER
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, 2024

Net change in fund balance - governmental funds	\$ 2,452,846
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Amounts reported for governmental activities in the Statement of Activities are 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 lives and reported as depreciation expense.

Capital outlays capitalized	-
Depreciation expense	(119,126)

Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available:

Pensions	216,032
Compensated Absences	(102,133)
Non-employer contributions for pension	<u>34,871</u>

Change in net position of governmental activities	<u>\$ 2,482,490</u>
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ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the St. Tammany Parish Coroner (the Coroner) have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Coroner's accounting policies are described below.

Reporting Entity

As provided by Chapter 3 of Title 33 of the Louisiana Revised Statutes of 1950, the voters of St. Tammany Parish (the Parish) elect the Coroner for a four-year term. The Coroner investigates all deaths, performs autopsies, issues orders of protective custody, operates a DNA lab, performs sexual assault nurse exams and operates a mental health department.

Louisiana Revised Statute 13:5724 effective on June 18, 2007 gave the elected Coroner of the Parish sole responsibility for the fiscal operations of the Coroner, including all salaries or fees associated with the operation of the Coroner, all expenses for the construction, maintenance, operation, and equipment of the property and facilities of the Coroner and all other expenses, fees and operational costs of the Coroner.

During 2013, State legislators enacted LA R.S. 13:5725 and repealed LA R.S. 13:5724. The Statute states the governing authority of the Parish shall receive all tax revenues collected from the ad valorem tax levied by the Parish for the Coroner purposes. The Coroner shall transfer any and all funds received from the ad valorem tax to the governing authority of the Parish except amounts needed for operations for the remainder of the 2013 fiscal year, with the amount being determined by the Parish finance department. Any contracts or purchase agreements entered into by the Coroner will require approval or ratification by the governing authority of the Parish. The governing authority shall also establish an annual salary for the Coroner, deputy or assistant coroners, secretaries, stenographers, Coroners, technicians, investigators, official photographers, or other employees. The Coroner shall not own or acquire immovable property. Any and all immovable property, including building, component parts and other appurtenances, previously owned by the Parish and transferred to the Coroner shall be transferred to the governing authority of the Parish free and clear of all mortgages, liens, or other encumbrances within six months of June 7, 2013. Within six months of June 7, 2013, the Coroner and the governing authority of Parish will enter into a restated cooperative endeavor agreement. The transfer of the immovable property was performed on January 16, 2015. The Coroner and the Parish were operating under a cooperative endeavor agreement which became effective January 1, 2014 and ended on August 1, 2021.

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Entity (continued)

Effective August 1, 2021, State legislators enacted LA R.S. 13:5726 and repealed LA R.S. 13:5725. This Statute nullified the existing cooperative endeavor agreement with the Parish and required St. Tammany Parish to transfer previously transferred property back to the Coroner. The Statute requires that the Parish and the Coroner enter into a cooperative endeavor agreement setting forth the permitted use of facilities financed with Parish debt. The Statute requires the sheriff to transfer tax collections for coroner purposes to the Parish, which will deduct amounts necessary for debt obligations and remit the remaining taxes collected by January 31 of each year. The Statute requires the Coroner to submit an annual report to the Parish showing the Coroner's office operations, monies received by the office, the purposes for which the monies were expended, and an estimate of revenues and expenditures for the ensuing year.

The component-unit financial statements of the Coroner include the General Fund, Capital Fund, and activities that are within the oversight responsibility of the Coroner as an independently elected Parish official. As an independently elected Parish official, the Coroner is responsible for the operations of his office. Accordingly, the Coroner is a separate governmental reporting entity. Certain units of local government, over which the Coroner exercises no oversight responsibility such as the Parish Council, Parish School Board, other independently elected Parish officials, and municipalities within the Parish, are excluded from the accompanying component unit financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Coroner.

As the governing authority of the Parish, for reporting purposes, the St. Tammany Parish Council (the Council) is the financial reporting entity for the Parish. The financial reporting entity consists of (a) the primary government (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 primary government's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14, as amended, established criteria for determining which component units should be considered part of the Parish for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. The criteria include:

- a) Appointing a voting majority of an organization's governing body, and the ability of the Council to impose its will on that organization and/or the potential for the organization to provide specific financial benefits to or impose specific financial burden on the organization.
- b) Organizations for which the Council does not appoint a voting majority but are fiscally dependent on the Council, along with a financial benefit or burden relationship.

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Entity (continued)

- c) Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The Coroner was determined to be a component unit of the Parish, the reporting entity, because the reporting entity's financial statements would be misleading if data of the Coroner was not included due to the significance of the relationship and scope of public services. The accompanying financial statements present information only on funds maintained by the Coroner and do not present information on the Parish, the general government services provided by the Parish, or other governmental units that comprise the financial reporting entity.

Bond funds are not maintained by the Coroner; therefore, they should not be included in the financial statements of the Coroner. The Parish has levied an ad valorem tax for the purpose of providing funding for the Coroner's Office, including constructing, acquiring, improving, operating and maintaining facilities and equipment thereof. The Parish issued Limited Tax Revenue Bonds secured and payable from the Coroner Tax for the purpose of construction, acquiring and improving facilities and equipment for the Coroner and paying the costs incurred in connection with the issuance of the Bonds.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the Coroner. The governmental activities are supported by intergovernmental revenues, service fees, and other non-exchange transactions.

The 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 charges for services, which are revenues from the exchanges or exchange like transactions with external parties that purchase, use, or directly benefit from the program's goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Intergovernmental and other items not properly included among program revenues are reported instead as general revenues.

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Intergovernmental revenues are recognized as revenues in the year for which they are received from St. Tammany Parish. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. 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 Coroner considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The Coroner reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the Coroner. This fund is used to account for operating financial transactions and resources. Revenues are derived primarily from intergovernmental revenues, state and federal grants, traffic fines and court fees, charges for services, and interest income.

Capital Fund - The Capital Fund accounts for funds restricted or committed to the purchase of land, equipment and other capital assets as well as the construction of facilities for the Coroner.

Amounts reported as program revenues include charges for services, which are revenues from exchange or exchange-like transactions with external parties that purchase, use or directly benefit from the program's goods, services, or privileges. Likewise, general revenues include all intergovernmental revenues.

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgetary Accounting

The Coroner follows these procedures in establishing the budgetary data:

1. The budgeting process should begin approximately 90 to 120 days before the beginning of the new year being budgeted.
2. Before the adoption of the budget, the budget must be made available for public inspection.
3. Conduct a public hearing on the proposed budget.
4. The budget is adopted on a basis consistent with generally accepted accounting principles. Budgeted amounts are as originally adopted, or as amended by the St. Tammany Parish Council.
5. Budgets are amended as necessary during the year during a public meeting.

Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less.

Investments

Louisiana revised statutes authorize the District to invest in (1) United States bonds, treasury notes or certificates, or time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal offices in the State of Louisiana, an investment as stipulated in LSA-R.S. 39:1271, or any other federally insured investments or (2) in mutual or trust fund institutions, which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the U.S. Government or its agencies.

All investments are reported at fair value.

At December 31, 2024, investments included certificates of deposit with 6-month maturities.

Trade Accounts Receivable

The financial statements of the Coroner contain no allowance for doubtful trade receivables. Uncollectible trade receivables, including amounts due from other government units, are charged directly against earnings when they are determined to be uncollectible. Management believes that there will be no material losses on the collection of trade accounts receivables.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

Capital assets, which include property, equipment, and furniture and fixtures, are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost, if historical costs are 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 \$5,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital outlays are recorded as expenditures of the Capital Fund and as assets in the government-wide financial statements; to the extent that the Coroner's capitalization threshold is met. In accordance with GASB Statement No. 34, the Coroner has elected to not capitalize infrastructure retroactively. Depreciation is recorded on capital assets on a government-wide basis and depreciated over their estimated useful lives on a straight-line basis.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Asset Life</u>
Auto Equipment	7
Autopsy Equipment	15
Computer Equipment	3
Furniture and Fixtures	5
Lab Equipment	3 to 5
Office Equipment	3 to 5

Deferred Outflows and Inflows of Resources

In addition to assets, the Statement of Financial Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. Currently, the Coroner has one item that qualifies for reporting in this category, deferred amounts related to pensions.

In addition to liabilities, the Statement of Financial Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position or fund balance that applies to future periods and so will not be recognized as an inflow of resources (revenue) until then. Currently, the Coroner has one item that qualifies for reporting in this category, deferred amounts related to pensions.

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Pension Liability (Asset)

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Parochial Employees' Retirement System of Louisiana and additions to/deductions from the system's fiduciary net position have been determined on the same basis as they are reported by the system. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. See note 6 for further information on the net pension liability (asset).

Equity Classifications

In the government-wide financial 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 and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Constraints may be 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 – net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in either of the other two categories of net position.

Governmental fund equity is classified as fund balance. In the governmental fund financial statements, fund balances are classified as follows:

- a. 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.
- b. Restricted – amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation does not authorize the Coroner to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.⁴
- c. Unassigned – amounts not included in other classifications.

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Equity Classifications (continued)

- d. Committed – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Coroner's highest level of decision making authority which includes resolutions of the Coroner. Those committed amounts cannot be used for any other purpose unless the Coroner removes or changes the specified use by taking the same type of action (resolution); it employed previously to commit those amounts.

- e. Assigned – amounts constrained by the Coroner's intent to be used for specific purposes, but are neither restricted nor committed. The authority for assigning fund balance is expressed by the Coroner.

Compensated Absences

Employees accrue paid time off (PTO) at the rate of approximately 22 to 31 days per anniversary year, according to years of service with the Commission. Employees may carry over a maximum of 10 PTO days after their anniversary date into the next year. Employees accrue PTO at the rate of twelve days per anniversary year. Upon termination of employment, employees are paid any unused PTO. At December 31, 2024, the Coroner had accrued compensated absences payable of \$102,133, which has been reported on the statement of net position. Accrued compensated absences payable increased by \$102,133 during the year ended December 31, 2024 as a new leave policy was implemented during the fiscal year.

New Accounting Pronouncements

The GASB has issued Statement No. 101, "Compensated Absences". The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2023. See Note 7 for further details on the adoption of the Statement.

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. Those estimates affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent Events

Subsequent events have been evaluated through January 13, 2026 which is the date the financial statements were available to be issued.

(2) CASH AND CASH EQUIVALENTS

At December 31, 2024, the Coroner had cash and cash equivalents (book balances) totaling \$4,009,104. These deposits are stated at cost. 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 the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2024, the Coroner had \$4,089,602 in deposits (collected bank balances). These deposits are secured from custodial credit risk by \$250,000 of federal deposit insurance (GASB Category 1) and \$3,839,602 of pledged securities held by the custodial bank in the name of the Coroner (GASB Category 2).

(3) CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2024, is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, being depreciated:				
Leasehold improvements	\$ 115,062	\$ -	\$ -	\$ 115,062
Auto equipment	581,472	-	-	581,472
Autopsy equipment	477,273	-	-	477,273
Computer equipment	329,839	-	-	329,839
Lab equipment	2,166,932	-	-	2,166,932
Furniture and fixtures	59,456	-	-	59,456
Office equipment	<u>484,024</u>	<u>-</u>	<u>-</u>	<u>484,024</u>
 Total capital assets being depreciated	 <u>4,214,058</u>	 <u>-</u>	 <u>-</u>	 <u>4,214,058</u>

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

(3) CAPITAL ASSETS (CONTINUED)

Less: accumulated depreciation for:

Leasehold improvements	(70,827)	(5,219)	-	(76,046)
Auto equipment	(450,642)	(33,185)	-	(483,827)
Autopsy equipment	(362,237)	(19,102)	-	(381,339)
Computer equipment	(295,604)	(31,458)	-	(327,062)
Lab equipment	(2,160,894)	(1,718)	-	(2,162,612)
Furniture and fixtures	(59,456)	-	-	(59,456)
Office equipment	<u>(360,379)</u>	<u>(28,444)</u>	<u>-</u>	<u>(388,823)</u>
 Total accumulated depreciation	 <u>(3,760,039)</u>	 <u>(119,126)</u>	 <u>-</u>	 <u>(3,879,165)</u>
 Total capital assets, net	 <u>\$ 454,019</u>	 <u>\$ (119,126)</u>	 <u>\$ -</u>	 <u>\$ 334,893</u>

Depreciation expense of \$119,126 for the year ended December 31, 2024, was charged to health and welfare services.

(4) DUE TO/FROM OTHER GOVERNMENTAL UNITS

The Coroner performs autopsies and protective custody services for other Parishes within the State of Louisiana. The Coroner also receives an allocation of traffic fines and court fees from the St. Tammany Parish Sheriff. The amount owed to the Coroner from other governmental entities for services rendered as of December 31, 2024 was \$65,740. Due to governmental entities totaled \$165 at December 31, 2024.

(5) CONTINGENT LIABILITIES

From time to time, the Coroner is subject to various claims, legal proceedings, and investigations arising in the normal course of operations. As of December 31, 2024, there were no matters requiring accrual. In May 2025, a court ruled against the Coroner's Office in a case under appeal, and subsequently, multiple related lawsuits have been filed by the St. Tammany Parish Government through the St. Tammany Parish District Attorney's Office as its counsel; however, counsel believes the decisions are more likely than not to be overturned and that all related matters will have consistent outcomes. Management considers the risk of loss to be reasonably possible, and no liability has been recorded. See Note (8) for additional information.

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

(6) PENSION PLAN

Plan Description

Substantially all employees of the Coroner whom work at least 36 hours a week are members of the Parochial Employees Retirement System of Louisiana (the System), a multiple-employer (cost sharing), public employee retirement system (PERS), controlled and administered by a separate Board of Trustees. The System is composed of two distinct plans. Plan A and Plan B, with separate assets and benefit provisions. All participating employees of the Coroner are members of Plan A. All permanent employees working at least 36 hours per week whom are paid wholly or in part from parish funds and all elected Parish officials are eligible to participate in the System. The retirement allowance is equal to three percent of the member's final average compensation multiplied by his/her years of creditable service. Final average compensation shall be defined as the average of the highest consecutive 36 months' salary for members hired prior to January 1, 2007. For members hired on January 1, 2007 or later, final average compensation shall be defined as the average of the highest consecutive 60 months' salary.

Any employee who was a member of the supplemental plan prior to the revision date of January 1, 1980 has the benefit earned for service credited prior to the revision date on the basis of one percent of final compensation plus two dollars per month for each year credited prior to the revision date, and three percent of final compensation for each year of service credited after the revision date. The retirement allowance may not exceed the greater of one hundred percent of the member's final salary or the final average compensation. The System also provides death and disability benefits. Benefits are established by state statute.

Eligibility of Benefits Available:

<u>Members hired prior to January 1, 2007</u>		<u>Members hired after January 1, 2007</u>	
<u>Years</u>	<u>Age</u>	<u>Years</u>	<u>Age</u>
7	65	7	67
10	60	10	62
25	55	30	55
30	any age		

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

The System issues an annual financial report to all participating employers. The financial report can be obtained by writing to: The Parochial Employees' Retirement System, P.O. Box 14619, Baton Rouge, LA 70898-4619.

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

(6) PENSION PLAN (CONTINUED)

The Coroner does not guarantee the benefits granted by the System.

Funding Policy

In addition to certain dedicated taxes that are remitted to the System, (which constitute major funding of the System) members of the System are required by state statute to contribute 9.50% of their annual covered salary for the year ended December 31, 2024, and the Coroner is required to contribute at an actuarially determined rate. At December 31, 2024, the employer contribution rate was 11.5%. The contribution requirements of plan members and the Coroner are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

Contributions

The payroll for employees of the Coroner was \$2,621,426, and payroll covered by the System was \$2,297,009 for the year ended December 31, 2024. The contributions for the year ended December 31, 2024 was \$482,364, of which \$218,212 was contributed by employees and \$264,152 was contributed by the Coroner.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2024, the Coroner reported a liability totaling \$335,744 for its proportionate share of the net pension liability for the Fund. The net pension liability was measured as of December 31, 2023 and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The Coroner's proportion of the net pension liability was based on a projection of the Coroner's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2023, the Coroner's proportion was 0.35240% for the System, which was a decrease of 0.03406% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the Coroner recognized pension expense for the System totaling \$107,421. Netted with pension expense is the employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions totaling (\$18,633) for the System.

For the year ended December 31, 2024, the Coroner recognized revenue from ad valorem taxes and revenue sharing funds received by the System. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities totaling \$34,871.

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

(6) PENSION PLAN (CONTINUED)

Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 158,985	\$ 90,120
Change in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	541,099	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	6,036	21,208
Employer contributions subsequent to the measurement date	<u>264,152</u>	<u>-</u>
Total	<u>\$ 970,272</u>	<u>\$ 111,328</u>

Employer contributions subsequent to the measurement date totaling \$264,152 and reported as deferred outflows of resources will be recognized as an increase of the net pension liability in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31:

2025	\$	38,375
2026		261,989
2027		455,874
2028		<u>(219,939)</u>
Total	<u>\$</u>	<u>536,299</u>

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

(6) PENSION PLAN (CONTINUED)

Actuarial Assumptions

The total pension liability in the December 31, 2024 actuarial valuation for the System was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date:	December 31, 2024
Actuarial Cost Method:	Plan A - Entry Age Normal
Expected Remaining Service Lives	4 years
Actuarial Assumptions:	
Investment Rate of Return	6.40%, net of investment expense, including inflation
Projected Salary Increases	4.75% (2.45% Merit, 2.3% Inflation)
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
Mortality Rates	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2021 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2021 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants.

Discount Rate

The discount rate used to measure the total pension liability (asset) was 6.40% for Plan A. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

(6) PENSION PLANS (CONTINUED)

Actuarial Assumptions (continued)

Long-term Expected Real Rate of Return

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.50% for the year ended December 31, 2023.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2023 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	33.0%	1.12%
Equity	51.0%	3.20%
Alternatives	14.0%	0.67%
Real assets	<u>2.0%</u>	<u>0.11%</u>
Totals	<u>100.0%</u>	<u>5.10%</u>
Inflation		<u>2.40%</u>
Expected arithmetic nominal return		<u>7.50%</u>

Mortality Rate Assumption

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2018 through December 31, 2022. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale.

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

(6) PENSION PLANS (CONTINUED)

Actuarial Assumptions (continued)

Sensitivity of the Coroner’s Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the Coroner’s proportionate share of the net pension liability (asset) using the discount rate of 6.40%, as well as what the Coroner’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
	<u>5.40%</u>	<u>6.40%</u>	<u>7.40%</u>
Net Pension Liability	\$ 2,395,595	\$ 335,744	\$ (235,351)

Retirement System Audit Report

Parochial Employees’ Retirement System of Louisiana issued a stand-alone audit report on its financial statements for the year ended December 31, 2023. Access to the audit report can be found on the System’s website: www.persla.org or on the Office of Louisiana Legislative Auditor’s official website: www.lla.state.la.us.

(7) COMPENSATED ABSENCES

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, the Commission recognizes liabilities for compensated absences, including vacation and paid time off (PTO), when the obligation is incurred. GASB Statement 101, effective for the fiscal year ended December 31, 2024, was implemented during the current reporting period. This standard establishes a unified model for recognizing compensated absences, requiring recognition of liabilities for leave that has not been used and leave that has been used but not yet paid in cash or settled through noncash means. Per the Coroner’s policy, all PTO earned is paid out upon termination and, accordingly, is recognized as a liability under GASB Statement 101.

As of December 31, 2024, the total liability for compensated absences in the government-wide financial statements was \$102,133. The prior year’s liability, as reported for the fiscal year ended December 31, 2023, was \$-0-. The liability is reported in the government-wide financial statements under the accrual basis of accounting. In governmental funds, only the portion of the liability expected to be paid with expendable, available financial resources is reported, amounting to \$102,133 as of December 31, 2024.

The Coroner has elected to present the net increase in the compensated absences liability for the fiscal year, which amounted to \$102,133, as permitted by GASB Statement 101. This net increase reflects gross additions of \$186,561 due to leave earned during the year, offset by \$132,910 in leave used or paid out. The liability is expected to be liquidated primarily through the General Fund.

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

(8) SUBSEQUENT EVENTS

In early May of 2025, a court ruled that the Coroner's Office must remit all ad valorem taxes on hand to St. Tammany Parish. Subsequently, the St. Tammany Parish Government through the St. Tammany Parish District Attorney's Office as its counsel has filed multiple additional lawsuits related to this matter. The Coroner's Office is appealing the initial ruling and addressing the related lawsuits, and legal counsel believes the decisions are inconsistent with applicable law and that all related matters will have the same outcome. Based on this opinion, management considers the likelihood of an unfavorable outcome to be reasonably possible but not probable. Accordingly, no liability has been recorded. The potential loss is estimated as the balance of the certificate of deposit, approximately \$12 million, though the outcome of the appeals and proceedings may result in a different amount or no payment. The appeals and proceedings are ongoing, and the final resolution is uncertain.

(9) NEW ACCOUNTING PRONOUNCEMENTS

The GASB has released Statement No. 102, *Certain Risk Disclosures*. This Statement establishes financial reporting requirements for risks related to vulnerabilities due to certain concentrations or constraints. The requirements of this Statement are effective for periods beginning after June 15, 2024. The Coroner plans to adopt this Statement as applicable by the effective date.

The GASB has released Statement No. 103, *Financial Reporting Model Improvements* (Statement 103). This Statement improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The requirements of this statement are effective for periods beginning after June 15, 2025. The Coroner plans to adopt this Statement as applicable by the effective date.

The GASB has released Statement No. 104, *Disclosure of Certain Capital Assets* (Statement 104). The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information about certain types of capital assets in order to make informed decisions and assess accountability. Additionally, the disclosure requirements will improve consistency and comparability between governments. This Statement is effective for periods beginning after June 15, 2025. The Coroner plans to adopt this Statement as applicable by the effective date.

REQUIRED SUPPLEMENTARY INFORMATION (PART II)

ST. TAMMANY PARISH CORONER
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budget</u>	<u>Actual</u>	Variance- Positive (Negative)
<u>REVENUES:</u>			
Revenues from contract with St. Tammany Parish	\$ 7,670,599	\$ 7,444,521	\$ (226,078)
Traffic fines and court fees	-	19,137	19,137
Charges for services	458,300	345,082	(113,218)
Federal and state grants	366,035	320,695	(45,340)
Interest income	320,000	746,170	426,170
Other income	<u>17,550</u>	<u>53,298</u>	<u>35,748</u>
 Total revenues	 <u>8,832,484</u>	 <u>8,928,903</u>	 <u>96,419</u>
<u>EXPENDITURES:</u>			
Health and welfare			
Professional and technical services	1,221,980	1,687,040	(465,060)
Personnel services	4,567,782	3,498,383	1,069,399
Repairs and maintenance	170,000	91,616	78,384
Supplies	1,159,241	532,347	626,894
Utilities	413,269	298,512	114,757
Insurance	190,700	213,420	(22,720)
Other health and welfare	<u>84,400</u>	<u>154,739</u>	<u>(70,339)</u>
 Total health and welfare	 <u>7,807,372</u>	 <u>6,476,057</u>	 <u>1,331,315</u>
 Capital outlays	 <u>1,932,000</u>	 <u>-</u>	 <u>1,932,000</u>
 Total expenditures	 <u>9,739,372</u>	 <u>6,476,057</u>	 <u>3,263,315</u>
 Excess of revenues over expenditures	 <u>(906,888)</u>	 <u>2,452,846</u>	 <u>3,359,734</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
	<u>-</u>	<u>-</u>	<u>-</u>
 Net change in fund balance	 (906,888)	 2,452,846	 3,359,734
 FUND BALANCES, BEGINNING OF YEAR	 <u>11,892,459</u>	 <u>11,687,708</u>	 <u>(204,751)</u>
 FUND BALANCES, END OF YEAR	 <u>\$ 10,985,571</u>	 <u>\$ 14,140,554</u>	 <u>\$ 3,154,983</u>

ST. TAMMANY PARISH CORONER
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>12/30/2024</u>	<u>12/31/2023</u>	<u>12/31/2022</u>	<u>12/31/2021</u>	<u>12/31/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u>	<u>12/31/2017</u>	<u>12/31/2016</u>
<u>Parochial Employees Retirement System of Louisiana</u>									
Coroner's proportion of the net pension liability (asset)	0.352405%	0.382868%	0.338288%	0.316707%	0.361001%	0.359239%	0.317078%	0.331479%	0.299226%
Coroner's proportionate share of the net pension liability (asset) \$	335,744	\$ 1,473,580	\$ (1,593,483)	\$ (555,317)	\$ 16,994	\$ 1,594,432	\$ (235,350)	\$ 682,685	\$ 787,649
Coroner's covered-employee payroll \$	2,297,009	\$ 2,541,499	\$ 2,597,490	\$ 2,265,812	\$ 2,078,000	\$ 2,283,149	\$ 2,157,628	\$ 1,951,670	\$ 1,965,854
Coroner's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	14.62%	57.98%	-61.35%	-24.51%	0.82%	69.83%	-10.91%	34.98%	40.07%
Plan fiduciary net position as a percentage of the total pension liability or asset	98.03%	91.74%	110.46%	104.00%	99.89%	88.86%	101.98%	94.15%	92.23%

ST. TAMMANY PARISH CORONER
 SCHEDULE OF CONTRIBUTIONS - RETIREMENT PLAN
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>12/31/2024</u>	<u>12/31/2023</u>	<u>12/31/2022</u>	<u>12/31/2021</u>	<u>12/31/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u>	<u>12/31/2017</u>	<u>12/31/2016</u>	<u>12/31/2015</u>
<u>Parochial Employees Retirement System of Louisiana</u>										
Contractually required contribution	\$ 264,152	\$ 292,272	\$ 298,783	\$ 267,036	\$ 254,555	\$ 262,562	\$ 248,127	\$ 243,959	\$ 255,561	\$ 248,768
Contributions in relation to the contractually required contribution	<u>(264,152)</u>	<u>(292,272)</u>	<u>(298,783)</u>	<u>(267,036)</u>	<u>(259,124)</u>	<u>(262,562)</u>	<u>(253,973)</u>	<u>(243,959)</u>	<u>(255,561)</u>	<u>(240,123)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,569)</u>	<u>\$ -</u>	<u>\$ (5,846)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,645</u>
Coroner's covered-employee payroll	\$ 2,297,009	\$ 2,541,499	\$ 2,597,490	\$ 2,265,812	\$ 2,078,000	\$ 2,283,149	\$ 2,157,628	\$ 1,951,670	\$ 1,965,854	\$ 1,715,643
Contributions as a percentage of covered-employee payroll	11.50%	11.50%	11.50%	11.79%	12.47%	11.50%	11.77%	12.50%	13.00%	14.00%

ST. TAMMANY PARISH CORONER
NOTES TO REQUIRED SUPPLEMENTAL INFORMATION
DECEMBER 31, 2024

(1) PENSION PLAN SCHEDULES

Changes of Benefit Terms

There were no changes of benefit terms during any of the years presented.

Changes of Assumptions

For the year ended December 31, 2024 (measurement date of December 31, 2023), the System inflation rate remained the same from 2.10% to 2.30% annually in December 31, 2024. The real investment rate of return assumption increased from 7.00% to 7.50%.

For the year ended December 31, 2023 (measurement date of December 31, 2022), the System increased its inflation rate assumption from 2.10% to 2.30% annually. The real investment rate of return assumption increased from 7.00% to 7.70%.

For the year ended December 31, 2022 (measurement date of December 31, 2021), the System increased its inflation rate assumption from 2.00% to 2.10% annually.

For the year ended December 31, 2021 (measurement date of December 31, 2020), the System lowered its assumption for the real investment rate of return from 6.5% in 2019 to 6.4% in 2020.

There were no changes of assumptions for the year ended December 31, 2020 (measurement date of December 31, 2019).

For the year ended December 31, 2019 (measurement date of December 31, 2018), the system lowered its assumption for the real investment rate of return from 6.75% in 2017 to 6.5% in 2018. The System lowered its salary increase assumptions from 5.25% in 2017 to 4.75% in 2018. The System also began using the Pub-2010 Public Retirement Plans Mortality Tables in 2018.

For the year ended December 31, 2018 (measurement date of December 31, 2017), the System lowered its assumption for the real investment rate of return from 7.0% in 2016 to 6.75% in 2017.

There were no changes of assumptions for the year ended December 31, 2017 (measurement date of December 31, 2016).

For the year ended December 31, 2016 (measurement date of December 31, 2015), the System lowered its inflation rate assumption from 3% to 2.5% annually, and lowered the salary increase assumption from 5.75% to 5.25%. The real investment rate of return assumption was also lowered from 7.25% in 2014 to 7.0% in 2015. Additionally, the System began using the RP-2000 Employee Sex Distinct Table for selected employees and the RP-2000 Healthy Annuitant Sex Distinct Tables to develop its mortality rate assumptions.

OTHER SUPPLEMENTARY INFORMATION

ST. TAMMANY PARISH CORONER
SCHEDULE OF COMPENSATION, BENEFITS AND
OTHER PAYMENT TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2024

For Period: January 1, 2024-March 25, 2024	<u>Dr. Tape</u>
Salary	\$ 142,504
Benefits - insurance	7,909
Benefits - retirement	16,388
Benefits - cell phone	422
Reimbursements	-
Travel	<u>-</u>
Total compensation, benefits, and other payments	<u><u>\$ 167,222</u></u>
For Period: March 25, 2024 - December 31, 2024	<u>Dr. Preston</u>
Salary	\$ 49,550
Benefits - insurance	7,447
Benefits - retirement	5,675
Benefits - cell phone	145
Reimbursements	-
Travel	<u>-</u>
Total compensation, benefits, and other payments	<u><u>\$ 62,817</u></u>

(See Independent Auditors' Report)

ST. TAMMANY PARISH CORONER
SCHEDULE OF JUSTICE SYSTEM FUNDING - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>1/1/2024 - 6/30/2024</u>	<u>7/1/2024 - 12/31/2024</u>
St. Tammany Parish Sheriff/Criminal Court Costs/Fees	\$ <u>9,272</u>	\$ <u>9,865</u>
Total receipts	<u>\$ 9,272</u>	<u>\$ 9,865</u>

(See Independent Auditors' Report)

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



INDEPENDENT AUDITORS' 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 St Tammany Parish Coroner
Lacombe, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Louisiana Governmental Audit Guide*, 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 each major fund of St. Tammany Parish Coroner as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise St. Tammany Parish Coroner's basic financial statements, and have issued our report thereon dated January 13, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered St. Tammany Parish 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 St. Tammany Parish Coroner's internal control. Accordingly, we do not express an opinion on the effectiveness of St. Tammany Parish 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 or significant deficiencies may exist that were not identified.



St. Tammany Parish Coroner
Lacombe, Louisiana

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Tammany Parish Coroner’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that was required to be reported under *Government Auditing Standards*, and which is described in the accompanying schedule of findings and responses as item 2024-001.

The Coroner’s Office Response to Findings

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

Purpose of This Report

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

January 13, 2026
Mandeville, Louisiana

A handwritten signature in cursive script that reads "Ericksen Krentel, LLP".

Certified Public Accountants

ST. TAMMANY PARISH CORONER
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2024

SECTION I SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on the financial statements of the St. Tammany Parish Coroner.
2. No material weaknesses or significant deficiencies in internal control related to the audit of the financial statements were reported in the Independent Auditors' 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*.
3. One instance of noncompliance material to the financial statements of the St. Tammany Parish Coroner are reported in the 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*.
4. No management letter was issued for the year ended December 31, 2024.

SECTION II FINANCIAL STATEMENT FINDINGS

Compliance

Finding 2024-001 Late Submittal of Audit Report

Criteria: Local auditees must engage a CPA firm approved by Louisiana Legislative Auditors to perform its audit or other engagement no later than sixty days after its fiscal year end. The statutory due date for an agency to file the audit report is six months after the fiscal year end.

Condition: The Coroner's report was submitted in January of 2026.

Effect: Noncompliance with state audit law.

Cause: The Coroner's Office was litigating several court cases, which impeded the signing of the report.

Recommendation: The conditions noted above were out of the Coroner's Office control. The Coroner is on track to complete all audits timely from here on.

Views of Responsible Officials: The Coroner will consider implementing the recommendation. See Management's Corrective Action plan for further information.

ST. TAMMANY PARISH CORONER
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2024

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE
FINANCIAL STATEMENTS**

Not Applicable

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL
AWARDS**

Not Applicable

SECTION III MANAGEMENT LETTER

Not Applicable



St. Tammany Parish Coroner's Office

65278 Hwy 434

Lacombe, Louisiana 70445

985-781-1150 • Fax: 985-781-1147

January 13, 2026

Louisiana Legislative Auditor

The St. Tammany Parish Coroner's Office respectfully submits the following corrective action plan for the year ended December 31, 2024

Name and address of independent public accounting firm:

Ericksen Krentel L.L.P.
2895 Highway 190, Ste 213
Mandeville, LA 70471

Audit Period: January 1, 2024 – December 31, 2024

The finding from the December 31, 2024 management letter is discussed below. The finding is numbered consistently with the number assigned in the schedule.

SECTION II FINDINGS - FINANCIAL STATEMENTS AUDIT

Compliance

Finding 2024-001 Late Submittal of Audit Report

Recommendation: The conditions noted were out of the Coroner's Office control. The Coroner is on track to complete all audits timely from here on.

Views of Responsible Officials: The Coroner will consider implementing the recommendation. The Coroner is actively working on rectifying the finding.

SECTION III MANAGEMENT LETTER ITEMS

Not applicable.

If there are any questions regarding this plan, please contact Doyle Filastre, CFO, 65278 LA – 434 Lacombe, Louisiana 70445.

Sincerely,

Signature: _____

Title: Coroner

Clarity • Compassion • Closure

LOUISIANA LEGISLATIVE AUDITOR
STATEWIDE AGREED-UPON PROCEDURES
ST. TAMMANY PARISH CORONER
LACOMBE, LOUISIANA
FOR THE YEAR ENDED
DECEMBER 31, 2024



ERICKSEN KRENTEL^{LLP}
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS



INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the St. Tammany Parish Coroner
Lacombe, Louisiana

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified by the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the year ended December 31, 2024. St. Tammany Parish Coroner's (the Coroner's) management is responsible for those C/C areas identified in the agreed-upon procedures.

The Coroner has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the year ended December 31, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Our procedures and associated findings are detailed in Schedule "1".

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

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

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the agreed-upon procedures, 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.

January 13, 2026
Mandeville, Louisiana

Erickson Krentel, LLP
Certified Public Accountants

ST. TAMMANY PARISH CORONER
STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2024

NON-PAYROLL DISBURSEMENTS (EXCLUDING CARD PURCHASES, TRAVEL REIMBURSEMENTS, AND PETTY CASH PURCHASES)

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

2. **Procedure:** For each location selected under procedure #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that
 - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
 - b) At least two employees are involved in processing and approving payments to vendors;
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
 - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
 - e) Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

3. **Procedure:** For each location selected under procedure #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select five disbursements for each location, obtain supporting documentation for each transaction and
 - a) Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice, and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
 - b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #9 above, as applicable.

ST. TAMMANY PARISH CORONER
STATEWIDE AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2024

NON-PAYROLL DISBURSEMENTS (EXCLUDING CARD PURCHASES, TRAVEL REIMBURSEMENTS, AND PETTY CASH PURCHASES) (CONTINUED)

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

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

CREDIT CARDS/DEBIT CARDS/FUEL CARDS/PURCHASE CARDS (CARDS)

5. **Procedure:** Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
6. **Procedure:** Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and
 - a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
 - b) Observe that finance charges and late fees were not assessed on the selected statements.
7. **Procedure:** Using the monthly statements or combined statements selected under procedure #13 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

ST. TAMMANY PARISH CORONER
STATEWIDE AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2024

CREDIT CARDS/DEBIT CARDS/FUEL CARDS/PURCHASE CARDS (CARDS)
(CONTINUED)

Results: Finance charges and late fees were assessed on one of the three statements selected.

CONTRACTS

8. **Procedure:** Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and
- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
 - b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
 - c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
 - d) Randomly select one payment from the fiscal period for each of the five contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

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

ETHICS

9. **Procedure:** Using the five randomly selected employees/officials from Payroll and Personnel procedure #17 obtain ethics documentation from management, and
- a) Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170 and
 - b) Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable;

ST. TAMMANY PARISH CORONER
STATEWIDE AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2024

ETHICS (CONTINUED)

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

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

PREVENTION OF SEXUAL HARASSMENT

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

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

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

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

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



St. Tammany Parish Coroner's Office

65278 Hwy 434
Lacombe, Louisiana 70445
985-781-1150 • Fax: 985-781-1147

January 13, 2026

Louisiana Legislative Auditor

The St. Tammany Parish Coroner respectfully submits the following corrective action plan for items identified pursuant to the agreed-upon procedures in accordance with Statewide Agreed-Upon Procedures.

Name and address of independent public accounting firm:

Ericksen Krentel, L.L.P.
2895 Hwy 190 Suite 213
Mandeville, LA 70471

Engagement Period: January 1, 2024 – December 31, 2024

The exceptions from the Statewide Agreed-Upon Procedures report are discussed below:

Credit Cards/Debt Cards/ Fuel Cards/ Purchase Cards

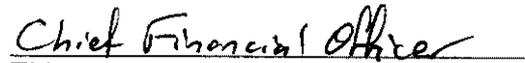
Exceptions: Finance charges and late fees were assessed on one of the three statements selected.

Management's Response to Exceptions: Management has noted and agrees with the above exceptions. Management will consider the effects of such exceptions and the need to enhance key controls or compensating controls in the identified areas.

If there are any questions regarding this plan, please contact Doyle Filastre, Chief Financial Officer at (985) 781-1150.

Sincerely,


Signature


Title