

TERREBONNE PARISH CORONER
Houma, Louisiana

Annual Financial Report
As of and for the
Year Ended December 31, 2019

TERREBONNE PARISH CORONER
 Terrebonne Parish Consolidated Government
 Annual Financial Report
 As of and for the Year Ended December 31, 2019

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INDEPENDENT AUDITOR'S REPORT

To the Terrebonne Parish Coroner
Terrebonne Parish Consolidated Government
Houma, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the general fund of the Terrebonne Parish Coroner (the Coroner), a component unit of Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Coroner's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also

includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of the Terrebonne Parish Coroner, as of December 31, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 7, the Budgetary Comparison Schedule - General Fund on page 27, and the Schedule of Changes in the Total OPEB Liability on page 28, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

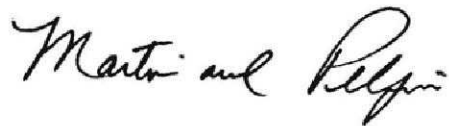
Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Coroner's basic financial statements. The Schedule of Compensation, Benefits, and Other Payments to Agency Head on page 29 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

This schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits, and Other Payments to Agency Head is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 21, 2020, 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Coroner's internal control over financial reporting and compliance.

A handwritten signature in cursive script, appearing to read "Martin and Pelgri".

Houma, Louisiana
April 21, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Management's Discussion and Analysis
December 31, 2019

As management of the Terrebonne Parish Coroner (the Coroner), we offer readers of the Coroner's financial statements this narrative overview and analysis of the financial activities of the Coroner for the year ended December 31, 2019.

FINANCIAL HIGHLIGHTS

- The Coroner's liabilities and deferred inflows of resources exceeded its assets and deferred outflows of resources by \$258,772 (net deficit) as of December 31, 2019.
- Expenditures exceeded revenues by \$49,629 during the year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis serves as an introduction to the Terrebonne Parish Coroner's basic financial statements. The Coroner's basic financial statements consist of the following:

Statement of Net Position. This statement combines and consolidates the governmental fund's current financial resources (short-term spendable resources) with capital assets and long-term obligations, regardless if they are currently available or not.

Statement of Activities. Consistent with the full accrual basis method of accounting, this statement accounts for current year additions and deductions regardless of when cash is received or paid.

Balance Sheet – Governmental Fund. This statement presents the Coroner's assets, liabilities, and fund balance for its general fund only.

Statement of Revenues, Expenditures, and Change in Fund Balance – Governmental Fund. Consistent with the modified accrual basis method of accounting, this statement accounts for current year revenues when received except when they are measurable and available. Expenditures are accounted for in the period that goods and services are used in the government's activities. In addition, capital asset purchases are expensed and not recorded as an asset. The statement also exhibits the relationship of revenues and expenditures with the change in fund balance.

Notes to the Financial Statements. The accompanying notes provide additional information essential to a full understanding of the data provided in the basic financial statements.

TERREBONNE PARISH CORONER
 Terrebonne Parish Consolidated Government
 Management's Discussion and Analysis
 December 31, 2019

BASIC FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of an entity's financial position. The Coroner's net position (deficit) was \$258,772 at December 31, 2019. The largest portion of the Coroner's total assets is cash (52.71%).

The Coroner's Net Position

	December 31,	
	2019	2018
ASSETS		
Cash and cash equivalents	\$ 81,061	\$ 115,885
Receivables	2,027	3,001
Due from other governmental units	3,400	5,900
Prepaid expenses	-	246
Capital assets, net of depreciation	67,291	59,005
TOTAL ASSETS	153,779	184,037
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows from OPEB	77,893	-
LIABILITIES		
Accounts payable	17,317	16,737
Due to Terrebonne Parish Government	369	183
Compensated absences payable	2,238	2,238
Long term liabilities due > 1 year	447,494	350,705
TOTAL LIABILITIES	467,418	369,863
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows from OPEB	23,026	23,317
NET POSITION		
Net investment in capital assets	67,291	59,005
Unrestricted (deficit)	(326,063)	(268,148)
TOTAL NET POSITION (DEFICIT)	\$ (258,772)	\$ (209,143)

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Management's Discussion and Analysis
December 31, 2019

During the year, the Coroner's net position decreased by \$49,629. The elements of the decrease are as follows:

The Coroner's Changes in Net Position

	For the Year Ended	
	December 31,	
	2019	2018
REVENUES		
Charges for Services		
Operating services	\$ 395,121	\$ 345,451
Total Charges for Services	<u>395,121</u>	<u>345,451</u>
General Revenues		
Intergovernmental	440,359	507,808
Interest income	17	15
Total General Revenues	<u>440,376</u>	<u>507,823</u>
TOTAL REVENUES	<u>835,497</u>	<u>853,274</u>
EXPENDITURES		
Public Safety		
Personnel services	627,551	260,653
Operating services	185,633	210,887
Insurance	25,856	-
Professional fees	18,791	-
Depreciation	13,724	8,551
Materials and supplies	11,870	25,942
Travel and miscellaneous	1,465	195
Repairs and maintenance	236	218
TOTAL EXPENDITURES	<u>885,126</u>	<u>506,446</u>
CHANGE IN NET POSITION	(49,629)	346,828
NET POSITION - BEGINNING OF YEAR	<u>(209,143)</u>	<u>(555,971)</u>
NET POSITION - END OF YEAR	<u>\$ (258,772)</u>	<u>\$ (209,143)</u>

As indicated above, net position decreased by \$49,629. This decrease is primarily due to the increase in personnel services expense.

TERREBONNE PARISH CORONER
 Terrebonne Parish Consolidated Government
 Management's Discussion and Analysis
 December 31, 2019

CAPITAL ASSETS

As of December 31, 2019, the Coroner had \$67,291 invested in capital assets.

	<u>2019</u>	<u>2018</u>
Capital assets	\$ 234,572	\$ 241,497
Less accumulated depreciation	(167,281)	(182,492)
	<u>\$ 67,291</u>	<u>\$ 59,005</u>

Depreciation expense for the year is \$13,724. The Coroner's capital asset additions during the year totaled \$22,010. The Coroner's capital asset dispositions during the year totaled \$28,935

BUDGET

The Coroner amended its budget once during the fiscal year. The original budget for revenues was \$814,130, and the budget for expenditures was \$859,774. The amended budget for revenues was \$833,641, and the amended budget for expenditures was \$879,285.

The Coroner's actual revenues were \$1,856 higher its budgeted revenues, a favorable variance of 0.22%. The Coroner's actual expenditures were less than budgeted expenditures by \$4,478, a favorable variance of 0.51%.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the Terrebonne Parish Coroner's finances for all those with such an interest. Call the Coroner's office (985-873-6440) and ask for Victor E. Tedesco III, M.D. if you should have any further questions concerning any of the information provided in this report or have a request for additional financial information.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

TERREBONNE PARISH CORONER
 Terrebonne Parish Consolidated Government
 Statement of Net Position
 December 31, 2019

ASSETS

Cash and cash equivalents	\$ 81,061
Receivables	2,027
Due from other governmental units	3,400
Capital assets, net of depreciation	<u>67,291</u>

TOTAL ASSETS 153,779

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows from OPEB	<u>77,893</u>
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LIABILITIES

Accounts payable	17,317
Due to Terrebonne Parish Government	369
Compensated absences payable	2,238
Long term liabilities due > 1 year	<u>447,494</u>

TOTAL LIABILITIES 467,418

DEFERRED INFLOWS OF RESOURCES

Deferred inflows from OPEB	<u>23,026</u>
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NET POSITION

Net investment in capital assets	67,291
Unrestricted (deficit)	<u>(326,063)</u>

TOTAL NET POSITION (DEFICIT) \$(258,772)

See accompanying notes.

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Statement of Activities
For the Year Ended December 31, 2019

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Increase (Decrease) in Net Position
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	
GOVERNMENTAL ACTIVITIES					
Public Safety - current					
Personnel services	\$ 627,551	\$ -	\$ -	\$ -	\$ (627,551)
Operating services	185,633	395,121	-	-	209,488
Insurance	25,856	-	-	-	(25,856)
Professional fees	18,791	-	-	-	(18,791)
Depreciation	13,724	-	-	-	(13,724)
Materials and supplies	11,870	-	-	-	(11,870)
Repairs and maintenance	1,465	-	-	-	(1,465)
Travel and miscellaneous	236	-	-	-	(236)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 885,126	\$ 395,121	\$ -	\$ -	\$ (490,005)
General Revenues:					
				\$ 440,359	
				17	
Total General Revenues				<u>440,376</u>	
Decrease in Net Position					(49,629)
NET POSITION (DEFICIT) - BEGINNING OF YEAR					<u>(209,143)</u>
NET POSITION (DEFICIT) - END OF YEAR					<u><u>\$ (258,772)</u></u>

See accompanying notes.

FUND FINANCIAL STATEMENTS

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Balance Sheet – Governmental Fund – General Fund
December 31, 2019

ASSETS

Cash and cash equivalents	\$ 81,061
Due from other governmental units	3,400
Receivables	<u>2,027</u>
TOTAL ASSETS	<u>86,488</u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	17,317
Due to Terrebonne Parish Government	<u>369</u>
TOTAL LIABILITIES	<u>17,686</u>

FUND BALANCE

Unassigned	<u>68,802</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 86,488</u></u>

See accompanying notes.

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Statement of Revenues, Expenditures and Change in Fund Balance
Governmental Fund – General Fund
For the Year Ended December 31, 2019

REVENUES

Intergovernmental	\$ 440,359
Charges for services	395,121
Interest	17
	835,497

TOTAL REVENUES

EXPENDITURES

Public Safety - Coroner:	
Current:	
Personnel services	608,946
Operating services	185,633
Insurance	25,856
Professional fees	18,791
Materials and supplies	11,870
Repairs and maintenance	1,465
Travel and miscellaneous	236
	852,797
Capital outlay	22,010
	874,807

TOTAL EXPENDITURES

EXCESS OF EXPENDITURES OVER REVENUES (39,310)

FUND BALANCE

Beginning of year	108,112
End of year	\$ 68,802

See accompanying notes.

TERREBONNE PARISH CORONER
 Terrebonne Parish Consolidated Government
 Reconciliation of the Governmental Fund Balance Sheet
 to the Statement of Net Position
 December 31, 2019

Fund balance - governmental fund	\$ 68,802
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>	
<p>Capital assets of \$234,572 net of accumulated depreciation of \$167,281 are not financial resources and, therefore, are not reported in the governmental fund.</p>	67,291
Deferred outflows of resources related to OPEB liability	77,893
<p>Long-term liabilities are not reported as fund liabilities because they are not due and payable in the current period, but are presented as liabilities in the statement of net position. Those liabilities consist of:</p>	
Compensated absences payable	(2,238)
Other post-employment benefits payable	(447,494)
Deferred inflows of resources related to OPEB liability	<u>(23,026)</u>
Net position (deficit) of governmental activities	<u><u>\$ (258,772)</u></u>

See accompanying notes.

TERREBONNE PARISH CORONER
 Terrebonne Parish Consolidated Government
 Reconciliation of the Statement of Revenues, Expenditures and Change in Fund
 Balance of Governmental Fund to the Statement of Activities
 For the Year Ended December 31, 2019

Change in fund balance - governmental fund \$ (39,310)

Total change in net position reported for governmental activities in the Statement of Activities is different because:

Governmental funds report capital outlays as expenditures; however, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	22,010
Depreciation expense	(13,724)

Generally expenditures recognized in the fund financial statements are limited to only those that use current financial resources but expenses and liability are reported in the statement of activities when they are incurred.

Net change in OPEB obligation	<u>(18,605)</u>
Change in net position	<u><u>\$ (49,629)</u></u>

See accompanying notes.

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Notes to the Financial Statements
For the Year Ended December 31, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The accounting policies of the Coroner conform to accounting principles generally accepted in the United States of America 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 following is a summary of significant accounting policies:

A. REPORTING ENTITY

Because the Parish is financially accountable as related to the Coroner, the Coroner was determined to be a component unit of the Terrebonne Parish Consolidated Government, the governing body of the parish.

The accompanying financial statements present information only on the funds maintained by the Coroner and do not present information on the Consolidated Government, the general government services provided by that governmental unit, or other government units that comprise the governmental reporting entity.

The Coroner has reviewed all of its activities and determined that there are no potential component units that should be included in its financial statements.

B. BASIS OF PRESENTATION

GASB statements established standards for external financial reporting for all state and local governmental entities which includes a statement of net position and a statement of activities. It requires the classification of net position into three components – net investment in capital assets, restricted, and unrestricted. These classifications are defined as follows:

Net investment in capital assets – This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Notes to the Financial Statements
For the Year Ended December 31, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted – This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – This component of net position consists of net position that does not meet the definition of “restricted” or “net investment in capital assets”.

GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied. It establishes fund balance classifications that comprise hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. These classifications are defined as follows:

Nonspendable – This component of fund balance includes amounts that cannot be spent due to form, including inventories and prepaid amounts. Also included are amounts that must be maintained intact legally or contractually.

Restricted – This component of fund balance includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed – This component of fund balance includes amounts that can be used only for the specific purposes determined by a formal action of the Coroner.

Assigned – This component of fund balance is intended to be used by the Coroner for specific purposes but do not meet the criteria to be classified as restricted or committed.

Unassigned – This component of fund balance is the residual classification for the Coroner’s general fund and includes all spendable amounts not contained in the other classifications.

Stabilization Funds – This component of fund balance covers such things as revenue shortfalls, emergencies, or other purposes. The authority to set aside resources often comes from a statute, ordinance, or constitution.

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Notes to the Financial Statements
For the Year Ended December 31, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

The Coroner's basic financial statements consist of the government-wide statements on all activities of the Coroner and the governmental fund financial statements.

Government-wide Financial Statements:

The government wide financial statements include the Statement of Net Position and the Statement of Activities for all activities of the Coroner. The government-wide presentation focuses primarily on the sustainability of the Coroner as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. Governmental activities generally are financed through intergovernmental revenues and charges for services.

Fund Financial Statements:

The daily accounts and operations of the Coroner are organized on the basis of a fund and accounts groups, each of which is considered a separate accounting entity. The operations of the fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures. Government resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The following is the Governmental Fund of the Coroner:

General Fund – The General Fund is the operating fund of the Coroner. It is used to account for all financial resources except those that are required to be accounted for in another fund.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

Government-wide Financial Statements:

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.

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Notes to the Financial Statements
For the Year Ended December 31, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

Fund Financial Statements:

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

Charges for services are recorded when earned since they are measurable and available. Miscellaneous revenues are recorded as revenues when received in cash by the Coroner because they are generally not measurable until actually received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Allocations of cost such as depreciation are not recognized in the governmental funds.

D. CASH AND CASH EQUIVALENTS

The Coroner considers all highly liquid investments purchased with an initial maturity of three months or less to be cash equivalents.

E. ACCOUNTS RECEIVABLE

The financial statements for the Coroner contain no allowance for uncollectible accounts. Uncollectible amounts are recognized as bad debts at the time information becomes available which would indicate the particular receivable is uncollectible. These amounts are not considered to be material in relation to the financial position or operations of the Coroner.

F. CAPITAL ASSETS

The accounting treatment over property, plant and equipment (capital assets) depends on whether the assets are reported in the government-wide or fund financial statements.

Government-wide Financial Statements:

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets purchased or acquired with an original cost of \$1,000 or more are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their estimated fair value at the date

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Notes to the Financial Statements
For the Year Ended December 31, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

of donation. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by the type of asset is as follows:

Equipment	3-10 years
Vehicles	3-5 years

Fund Financial Statements:

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

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

G. DEFERRED OUTFLOWS / INFLOWS OF RESOURCES

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources, which represents a consumption of net position that applies to future periods. The Coroner has deferred outflows of resources related to the other post-employment benefit obligations.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources, which represents an acquisition of net position that applies to future periods. The Coroner has deferred inflows of resources related to the other post-employment benefit obligations.

H. ENCUMBRANCES

The Coroner does not utilize encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledgers.

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Notes to the Financial Statements
For the Year Ended December 31, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

I. OPERATING BUDGETARY DATA

As required by Louisiana Revised Statutes 39:1393, the Coroner adopted a budget for the General Fund. The Coroner amended its budget once during the year. All budgeted amounts which are not expended, or obligated through contracts, lapse at year-end. The General Fund budget is adopted on a basis materially consistent with accounting principles generally accepted in the United States of America. The General Fund budget presentation is included in the required supplementary information.

J. COMPENSATED ABSENCES

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

K. USE OF 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 that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Estimates of the Coroner primarily relate to capital assets' useful lives.

L. RECENT ACCOUNTING PRONOUNCEMENT

GASB Statement No. 84, "Fiduciary Activities" improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Management has implemented this Statement with no material impact on the financial statements.

TERREBONNE PARISH CORONER
 Terrebonne Parish Consolidated Government
 Notes to the Financial Statements
 For the Year Ended December 31, 2019

NOTE 2 – CASH AND CASH EQUIVALENTS

Under state law, the Coroner may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of another state in the Union, or the laws of the United States.

State law requires that deposits (cash and certificates of deposits) of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana, and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision. The year-end balance of deposits is as follows:

	Bank Balance	Reported Amount
Cash	\$ 87,096	\$ 81,061

Custodial credit risk is the risk that in the event of a bank failure, the Coroner's deposits may not be returned to it. As of December 31, 2019, none of the deposits were exposed to credit risk as these deposits were insured in accordance with state law by FDIC coverage.

NOTE 3 – DUE FROM OTHER GOVERNMENTAL UNITS

The amounts due to the Terrebonne Parish Coroner's Office from other governments at December 31, 2019 is as follows:

Lafourche Parish Government	\$2,200
Iberia Parish Coroner	400
St. Landry Parish Coroner	400
Lafayette Parish Coroner	200
Livingston Parish Coroner	100
Allen Parish Coroner	100
	\$3,400

TERREBONNE PARISH CORONER
 Terrebonne Parish Consolidated Government
 Notes to the Financial Statements
 For the Year Ended December 31, 2019

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019 was as follows:

	<u>December 31,</u> <u>2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31,</u> <u>2019</u>
Government Activities:				
Capital assets being depreciated:				
Equipment	\$ 140,353	\$ -	\$ -	\$ 140,353
Vehicles	101,144	22,010	(28,935)	94,219
Total capital assets being depreciated	<u>241,497</u>	<u>22,010</u>	<u>(28,935)</u>	<u>234,572</u>
Less accumulated depreciation for:				
Equipment	(101,158)	(7,121)	-	(108,279)
Vehicles	(81,334)	(6,603)	28,935	(59,002)
Total accumulated depreciation	<u>(182,492)</u>	<u>(13,724)</u>	<u>28,935</u>	<u>(167,281)</u>
Total capital assets, net of depreciation	<u>\$ 59,005</u>	<u>\$ 8,286</u>	<u>\$ -</u>	<u>\$ 67,291</u>

NOTE 5 – LONG-TERM OBLIGATIONS

The Coroner has a long-term obligation for other post-employment benefit obligations. The following is a summary of the long-term obligation transactions during the year:

	<u>December 31,</u> <u>2018</u>	<u>Additions</u>	<u>Reductions</u>	<u>December 31,</u> <u>2019</u>
OPEB	<u>\$ 350,705</u>	<u>\$ 96,789</u>	<u>\$ -</u>	<u>\$ 447,494</u>

NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (OPEB)

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

Retirement eligibility provisions are as follows: for employees hired prior to January 1, 2013, to be eligible to continue coverage, retired employees must have at least ten years of service with the Parish and be eligible for retirement under one of the Parish-sponsored state retirement programs. For all employees hired on or after January 1, 2013, a retiring employee must have thirty years of service and reached age 55. Employees who, at the time of retirement, have not participated in the group insurance program for a minimum of five continuous years immediately prior to retirement shall not be eligible for retirement

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Notes to the Financial Statements
For the Year Ended December 31, 2019

NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Cont.)

group insurance coverage. Additionally, retirees who chose not to participate in the group insurance coverage at the time of their retirement will not be allowed to join the group health insurance program at a later date. Effective January 1, 2015, all employees hired prior to January 1, 2013 shall be eligible to continue participation in group medical insurance coverage under the following vesting schedule: 1 to 15 years of service, 2.75% per year; 16 to 20 years of service, 3.75% per year; and 21 to 30 years of service, 4% per year. For example, the Parish will pay 80% of the premiums for group insurance coverage for an eligible employee who retires after 25 years of creditable service. The Parish will pay up to 80% of the group insurance premium or the maximum percentage of premium paid for active employees; whichever is lesser. Effective January 1, 2019, a fully insured Medicare Advantage plan for Medicare-eligible retirees is also offered.

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

Medicare Advantage Plan – Effective January 1, 2019, retirees age 65 and over have the option of enrolling in a Medicare Advantage plan. Approximately 70% of eligible retirees participate in this plan.

Employee Turnover Rates are based on the pension retirement system valuations, adjusted by a factor of 1.5 to be consistent with recent Parish experience.

Fund Policy - The Terrebonne Parish Coroner's Office recognizes the cost of providing post-employment benefits (the Terrebonne Parish Coroner's Office's portion of the retiree insurance benefit premiums) as an expense when the benefit premiums are due and thus finances the cost of the post-employment benefits on a pay-as-you-go basis. In 2019, the Terrebonne Parish Coroner's Office's portion of health care funding cost for retired employees totaled \$19,371.

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Notes to the Financial Statements
For the Year Ended December 31, 2019

NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Cont.)

The following changes were made to assumptions since the last GASB 75 valuation:

1. Discount Rate: The discount rate was decreased from 3.71% to 2.75%. See the next section for more details. This change resulted in an increase in the Total OPEB Liability.
2. Medical Trend Rates: Medical trends were updated to be more consistent with current expectations.
3. Mortality Rates: The generational mortality improvement scale was updated from MP-2018 to PubG.H-2010 for public safety employees, resulting in an increase in Total OPEB Liability.

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

Measurement Date:	December 31, 2019
Actuarial Valuation Date:	January 1, 2018
Inflation:	2.50%
Salary Increase, including inflation:	3.00%
Discount Rate:	2.75%
Prior Year Discount Rate:	3.71%

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

The discount rate was based on the December 31, 2019 Fidelity General Obligation AA 20-Year Yield.

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

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Notes to the Financial Statements
For the Year Ended December 31, 2019

NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Cont.)

Changes in total OPEB liability are as follows:

Balance at December 31, 2018		\$ 350,705
Changes for the year:		
Service cost		6,984
Interest		9,520
Differences between expected and actual experience		13,984
Changes in assumptions or other inputs		77,822
Changes in benefit terms		-
Benefit payments		(11,521)
Administrative expense		-
Net changes		96,789
Balance at December 31, 2019		\$ 447,494

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

OPEB Expense		
Service cost		\$ 6,984
Interest on liabilities		9,520
Difference between actual and expected experience		2,221
Changes in assumptions/inputs		12,662
Total OPEB Expense		\$ 31,387
Deferred Outflows and Inflows	<u>Outflows</u>	<u>Inflows</u>
Differences between actual and expected experience	\$ 11,187	\$ 2,301
Changes of assumptions or other inputs	66,706	20,725
Total Deferred Outflows and Inflows	\$ 77,893	\$ 23,026

TERREBONNE PARISH CORONER
 Terrebonne Parish Consolidated Government
 Notes to the Financial Statements
 For the Year Ended December 31, 2019

NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Cont.)

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

<u>Year Ended December 31,</u>	
2020	\$13,717
2021	13,717
2022	13,717
2023	13,716
Thereafter	-

NOTE 7 – DEFICIT IN NET POSITION

The Coroner's net position at January 1, 2019 was a deficit balance of \$209,143. There was a decrease in net position of \$49,629 which increased the deficit balance to 258,772 at December 31, 2019.

NOTE 8 – COOPERATIVE AGREEMENT

The Terrebonne Parish Coroner's Office entered into an agreement on June 30, 2019 to pay the cost of an assigned employee of the Terrebonne Parish Sheriff's Office to assist with investigative duties incumbent upon the Terrebonne Parish Coroner's Office. The Coroner is to pay \$54,652 to the Terrebonne Parish Sheriff's Office for reimbursement of salary and benefits. This agreement began on July 1, 2019 and ends on June 30, 2020. For the year ending December 31, 2019, the Coroner has paid \$22,722 to the Terrebonne Parish Sheriff's Office for such salary reimbursement.

NOTE 9 – RISK MANAGEMENT

The Coroner is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illness; natural disasters; and employee accident and health benefits. The Coroner is covered under the Parish's risk management program for general liability, workers' compensation, group insurance and property insurance. No settlements were made during the year that exceeded the Coroner's insurance coverage. During the year ended December 31, 2019, the Coroner reimbursed the Parish \$195,862 for group insurance premiums, workers compensation premiums, general liability premiums, and property insurance premiums.

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Notes to the Financial Statements
For the Year Ended December 31, 2019

NOTE 10 – LITIGATION AND CLAIMS

The Parish handles all claims filed against the Coroner. At December 31, 2019, the Coroner had no litigation or claims pending.

NOTE 11 – SUBSEQUENT EVENTS

Subsequent events were evaluated by management through April 21, 2020, which is the date the financial statements were available to be issued. It was determined that the following event requires disclosure:

On January 30, 2020, the World Health Organization declared the COVID-19 “Coronavirus” outbreak a public health emergency. The virus rapidly spread from China to regions across the globe, eventually reaching the United States of America. As of the date of these financial statements, the United States’ governing bodies have implemented drastic measures in an effort to slow the spread of the virus, including mandatory quarantining of certain areas of the population. Such efforts will likely have a negative impact on the local economy in which the Coroner provides services. No estimate of the financial effects of this event can be made at this time, but it is possible that revenues of the Coroner may witness volatility due to this global pandemic.

REQUIRED SUPPLEMENTARY INFORMATION

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance - Favorable (Unfavorable)
REVENUES				
Intergovernmental:				
Terrebonne Parish				
Consolidated Government	\$ 740,120	\$ 762,131	\$ 440,359	\$ (321,772)
Charges for Services	40,000	33,500	395,121	361,621
Miscellaneous:				
Other	34,000	38,000	-	(38,000)
Interest	10	10	17	7
TOTAL REVENUES	<u>814,130</u>	<u>833,641</u>	<u>835,497</u>	<u>1,856</u>
EXPENDITURES				
Current:				
Public Safety:				
Personnel services	620,949	614,449	608,946	5,503
Operating services	222,125	224,118	185,633	38,485
Insurance	-	-	25,856	(25,856)
Professional fees	-	-	18,791	(18,791)
Materials and supplies	14,000	15,500	11,870	3,630
Travel and miscellaneous	-	-	236	(236)
Bad debt	200	200	-	200
Repairs and maintenance	2,500	3,007	1,465	1,542
Capital outlay	-	22,011	22,010	1
TOTAL EXPENDITURES	<u>859,774</u>	<u>879,285</u>	<u>874,807</u>	<u>4,478</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(45,644)	(45,644)	(39,310)	6,334
FUND BALANCE, BEGINNING	<u>108,112</u>	<u>108,112</u>	<u>108,112</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 62,468</u>	<u>\$ 62,468</u>	<u>\$ 68,802</u>	<u>\$ 6,334</u>

See Independent Auditor's Report.

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Schedule of Changes in the Total OPEB Liability
For the Year Ended December 31, 2019

	2019	2018
Total OPEB Liability		
Service cost	\$ 6,984	\$ 16,231
Interest	9,520	23,650
Changes of benefit terms	-	(3,508)
Differences between expected & actual experience	13,984	(24,473)
Changes in assumptions or other inputs	77,822	(354,545)
Benefit payments	(11,521)	(9,838)
Net Change in Total OPEB Liability	96,789	(352,483)
Total OPEB Liability - beginning	350,705	703,188
Total OPEB Liability - end	447,494	350,705
Covered Employee Payroll	\$ 206,203	\$ 203,424
Total OPEB liability as a percentage of covered employee payroll	217.02%	172.40%

Notes to Schedule:

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

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

The following are discount rates used in each period:

2018	3.71%
2019	2.75%

SUPPLEMENTAL INFORMATION

TERREBONNE PARISH CORONER
 Terrebonne Parish Consolidated Government
 Schedule of Compensation, Benefits and
 Other Payments to Agency Head
 As of and for the Year Ended December 31, 2019

Agency Head Name: Dr. Victor E. Tedesco III, Coroner

Purpose	Amount
Salary	\$ 84,436
Benefits- insurance	21,165
Benefits- retirement	0
Benefits- other	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	139
Membership fees	350
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

This schedule is used to satisfy the reporting requirements of R.S. 24:513(A)(3).

REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS

**Martin
and
Pellegrin**

103 Ramey Road
Houma, Louisiana 70360

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(A Professional Corporation)*

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

To the Terrebonne Parish Coroner
Terrebonne Parish Consolidated Government
Houma, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the General Fund of the Terrebonne Parish Coroner (the Coroner), a component unit of Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Coroner's basic financial statements, and have issued our report thereon dated April 21, 2020.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal

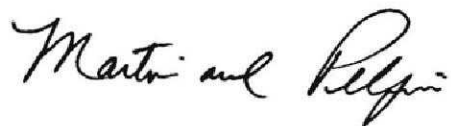
control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Coroner's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Houma, Louisiana
April 21, 2020

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Schedule of Findings and Responses
As of and for the Year Ended December 31, 2019

Section I – Summary of Auditor’s Results

1. The auditor’s report expresses an unmodified opinion on the basic financial statements of the Terrebonne Parish Coroner.
2. No significant control deficiencies were noted during the audit of the financial statements.
3. No instances of noncompliance or other matters required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No instances of noncompliance under the provisions of the Louisiana Governmental Audit Guide were noted during the audit of the financial statements.
5. A management letter was not issued.
6. The Coroner did not receive or expend federal funds during the year.

Section II – Financial Statement Findings

No findings material to the basic financial statements of the Terrebonne Parish Coroner, which would be required to be reported in accordance with *Government Auditing Standards*, were noted during the audit.

Section III – Federal Awards

No federal awards were received during the year.

REPORTS BY MANAGEMENT

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Summary Schedule of Prior Year Audit Findings
As of and for the Year Ended December 31, 2019

Note: the prior findings related to the December 31, 2018 audit engagement.

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

This section is not applicable.

Section II – Internal Control and Compliance Material to Federal Awards

This section is not applicable.

Section III – Management Letter

This section is not applicable.

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Corrective Action Plan for Current Year Findings
As of and for the Year Ended December 31, 2019

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

No material weakness or significant deficiencies were noted during the audit for the year ended December 31, 2019.

Section II – Internal Control and Compliance Material to Federal Awards

Terrebonne Parish Coroner did not expend federal awards during the year ended December 31, 2019.

Section III – Management Letter

A management letter was issued in connection with the audit for the year ended December 31, 2019.

STATEWIDE AGREED-UPON PROCEDURES

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

To: The Terrebonne Parish Coroner
And the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by the Terrebonne Parish Coroner (Coroner) and Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2019 to December 31, 2019. The Coroner's management is responsible for those C/C areas identified in the SAUPs.

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

The procedures and associated findings are described on pages 36-46.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

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



Houma, Louisiana
April 21, 2020

Terrebonne Parish Coroner

Terrebonne Parish Consolidated Government
Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
For the Year Ended December 31, 2019

The required procedures and our findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the Coroner's written policies and procedures and observe that they address each of the following categories and subcategories, as applicable:

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

Performance: Obtained and inspected the Coroner's written policy for budgeting.

Exceptions: The policy addresses how the budget is prepared and adopted; however, the policy does not address how the budget is monitored/amended.

Management's response: Management will consider revising their policies over budgeting to include monitoring/amending the budget.

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

Performance: Obtained and read the written policy for purchasing and found it to contain the elements included above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Obtained and read the written policy for disbursements and found it to contain the requirements included above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- d) Receipts/Collections, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions.

Performance: Obtained and read the written policy for receipts/collections and found it to contain the requirements listed above.

Exceptions: No exceptions noted.

Management's response: Not applicable.

Terrebonne Parish Coroner

Terrebonne Parish Consolidated Government
Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
For the Year Ended December 31, 2019

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

Performance: Obtained and read the written policy for payroll and personnel and found it contained all listed requirements (note: overtime is not applicable, as the Coroner does not allow overtime).

Exceptions: There were no exceptions.

Management's response: Not applicable.

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

Performance: Obtained and read the written policy for contracting and found it contained the elements included above.

Exceptions: No exceptions noted.

Management's response: No applicable.

- g) Credit Cards (and debit cards, fuel cards, P-Cards, if applicable), including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage

Performance: Obtained and read the written policy for fuel cards and found it contained all requirements listed above.

Exceptions: There were no exceptions.

Management's response: Not applicable.

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

Performance: Obtained and read the travel and expense reimbursement policy and found it contained all requirements listed above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Terrebonne Parish Coroner

Terrebonne Parish Consolidated Government
Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
For the Year Ended December 31, 2019

Performance: Obtained and read the ethics policy which contained all requirements listed above.

Exceptions: No exceptions noted.

Management's response: Not applicable.

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

Performance: Policies do not include debt service as it is not applicable.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- k) Disaster Recovery/Business Continuity, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Performance: Determined if the Coroner has a written policy to address disaster recovery/business continuity.

Exceptions: The Coroner does not have such a written policy.

Management's response: Management will consider drafting a policy to address disaster recovery/business continuity.

Board or Finance Committee

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
- a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
- b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds.

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Performance: The Coroner is an independently elected official and, as such, no board exists; therefore, this section is not applicable.

Bank Reconciliations

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

Performance: Obtained the listing of bank accounts from management and received management's representation in a separate letter.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- a) Bank reconciliations include evidence that they were prepared within two months of the related statement closing date;

Performance: Inspected documentation for evidence of bank reconciliations being prepared within two months of the related statement closing date.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation; and

Performance: Inspected documentation for management approval of each bank reconciliation.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Determined that there were no outstanding reconciling items that were more than 12 months from the statement closing date.

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Exceptions: There were no exceptions noted.
Management's response: Not applicable.

Collections

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select five deposit sites (or all deposit sites if less than five).
5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site, obtain and inspect written policies and procedures relating to employee job duties at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a) Employees that are responsible for cash collections do not share cash drawers/registers.
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation to the deposit.
 - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee verifies the reconciliation.
6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.
7. Randomly select two deposit dates for each of the entity's bank accounts. Obtain supporting documentation for each of the deposits (maximum of ten deposits) and:
 - a) Observe that receipts are sequentially pre-numbered.

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- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- c) Trace the deposit slip total to the actual deposit per the bank statement.
- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than ten miles from the collection location or the deposit is less than \$100).
- e) Trace the actual deposit per the bank statement to the general ledger.

Performance: The Coroner's office does not receive cash collections. All collections for the Coroner are received, deposited, posted, and reconciled by the Terrebonne Parish Consolidated Government in a fund on behalf of the Coroner. Transfers are made as needed to the Coroner's general operating account.

As a result of the above statements, this section does not apply to the Coroner.

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

- 8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select five locations (or all locations if less than five).
- 9. For each location selected under #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, 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/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.

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- 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.

10. For each location selected under #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 that the disbursement matched the related original invoice/billing statement.
- b) Observe that the disbursement documentation included evidence of segregation of duties tested under #9, as applicable.

Performance: Determined that the procedures under numbers 8-10 could be excluded as the Coroner did not have any exceptions in the Non-Payroll Disbursements category in Year 1, and was thereby exempt in Year 2.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-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.

12. Using the listing prepared by management, randomly select five cards (or all cards if less than five) 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 that 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) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.
- b) Observe that finance charges and late fees were not assessed on the selected statements.

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13. Using the monthly statements or combined statements selected under #12 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 (i.e. each card should have 10 transactions subject to testing). 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).

Performance: Determined that the procedures under numbers 11-13 could be excluded as the Coroner did not have any exceptions in the Credit Cards/Debit Cards/Fuel Cards/P-Cards category in Year 1, and was thereby exempt in Year 2.

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

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select five reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the five reimbursements selected:
- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
 - b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
 - d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Performance: Determined that the procedures under #14 could be excluded as the Coroner did not have any exceptions in the Travel and Travel-Related Expense Reimbursements category in Year 1, and was thereby exempt in Year 2.

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Contracts

15. 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. Obtain management's representation that the listing is complete. Randomly select five contracts (or all contracts if less than five) from the listing, excluding the practitioner's contract, and:
- a) Observe that 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 that 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.
 - 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.

Performance: Determined that the procedures under #15 could be excluded as the Coroner did not have any exceptions in the Contracts category in Year 1 and was thereby exempt in Year 2.

Payroll and Personnel

16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select five employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
17. Randomly select one pay period during the fiscal period. For the five employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
- a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
 - b) Observe that supervisors approved the attendance and leave of the selected employees/officials.

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

18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulative leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.
19. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

Performance: Determined that the procedures under numbers 16-19 could be excluded as the Coroner did not have any exceptions in the Payroll and Personnel category in Year 1, and was thereby exempt in Year 2.

Ethics

20. Obtain ethics documentation for five randomly selected employees/officials from management, and:

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

Performance: Determined that five randomly selected employees completed one hour of ethics training during the fiscal year.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Determined whether five randomly selected employees attested through signature verification that he/she read the ethics policy during the fiscal year.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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Debt Service

21. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.

Performance: Determined that the procedures under numbers 21 and 22 were not applicable.

Other

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

Performance: Inquired of management of any misappropriations of public funds or assets and determined that none were noted.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Observed such notice posted on the premises and website.

Exceptions: There were no exceptions noted.

Management's response: Not applicable