

**TERREBONNE PARISH CORONER
HOUMA, LOUISIANA**

FINANCIAL REPORT

As of and for the Year Ended December 31, 2017



(A Professional Corporation)
164 West Main Street, Thibodaux, LA 70301
South end of Canal Boulevard
(985) 447-8507 Fax (985) 447-4833
www.kearnscpa.com

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

As of and for the year ended December 31, 2017

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

As of and for the year ended December 31, 2017

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities and the general fund of the Terrebonne Parish Coroner, (the Coroner) State of Louisiana, a component unit of Terrebonne Parish Consolidated Government, State of Louisiana, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Coroner's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of the Terrebonne Parish Coroner, as of December 31, 2017, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *Budgetary Comparison Schedule – General Fund* and *Schedule of Funding Process for the OPEB Plan* on pages 25 and 26, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis, that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

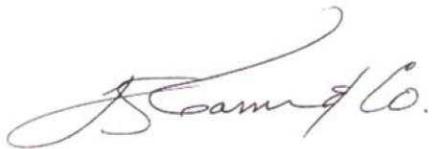
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Coroner's basic financial statements. The accompanying supplementary information, the *Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officers*,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

This schedule is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the *Schedule of Compensation, Benefits, and Other Payments to Agency*

Hear or Chief Executive Officers, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated May 15, 2018, on our consideration of the department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the department's internal control over financial reporting and compliance.



Thibodaux, Louisiana
May 15, 2018

FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

TERREBONNE PARISH CORONER
Component Unit of the Terrebonne Parish Government

Statement of Net Position
December 31, 2017

	2017
Assets	
Cash and cash equivalents	\$ 112,063
Receivables	5,971
Due from other governments	3,900
Due from employees	-
Capital assets, net of depreciation	40,914
Total assets	162,848
 Liabilities	
Accounts payable	14,039
Due to Terrebonne Parish Government	-
Compensated absences payable	1,592
Long term liabilities due > 1 year	239,643
Total liabilities	255,274
 Net position	
Net investment in capital assets	40,914
Unrestricted (deficit)	(133,340)
Total net position (deficit)	\$ (92,426)

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

TERREBONNE PARISH CORONER
Component Unit of the Terrebonne Parish Government

Statement of Activities

For the Year ended December 31, 2017

Functions/Programs	Program Revenues			Net (Expense) Revenue and Increase (Decrease) in Net Position
	Expenses	Charges for Services	Operating Grants & Contributions	
Governmental activities:				
Public Safety - current:				
Personal services	\$ 577,521	\$ -	\$ -	\$ (577,521)
Operating services	205,467	412,574	-	207,107
Materials and supplies	22,382	-	-	(22,382)
Travel and miscellaneous	1,809	-	-	(1,809)
Depreciation	10,337	-	-	(10,337)
Total governmental activities:	\$ 817,516	\$ 412,574	\$ -	\$ (404,942)
General revenues:				
Intergovernmental			\$ 362,368	
Proceeds from sale of asset			11	
Interest Income			20	
Total general revenues			\$ 362,399	
Increase (Decrease) in net position				(42,543)
Net position - beginning of the year				(49,883)
Net position - end of the year				\$ (92,426)

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

FUND FINANCIAL STATEMENTS

TERREBONNE PARISH CORONER
Component Unit of the Terrebonne Parish Government

Fund Balance Sheet - Governmental Funds

December 31, 2017

	General Fund
ASSETS	
Cash	\$ 112,063
Due from other governmental units	3,900
Due from employees	-
Receivables	5,971
Total assets	121,934
 LIABILITIES & FUND BALANCES	
Liabilities	
Accounts Payable	14,039
Due to Terrebonne Parish Government	-
Total liabilities	14,039
 Fund balances	
Unreserved - unassigned	107,895
Total fund balances	107,895
Total liabilities and fund balances	\$ 121,933

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

TERREBONNE PARISH CORONER
Component Unit of the Terrebonne Parish Government

Statement of Revenues, Expenditures, and Change in Fund Balance
Governmental Fund
For the Year ended December 31, 2017

	General Fund
REVENUES	
Intergovernmental: Terrebonne Parish Consolidated Government	\$ 362,369
Charges for services	412,574
Proceeds from sale of asset	11
Interest	20
Total revenues	\$ 774,974
 EXPENDITURES	
Public Safety - Coroner:	
Current:	
Personal services	\$ 551,158
Operating services	205,467
Materials and supplies	22,382
Travel and miscellaneous	1,809
Total current expenditures	780,816
Total expenditures	\$ 780,816
 Excess of revenues over/(under) expenditures	(5,842)
 Net increase (decrease) in fund balance	(5,842)
 FUND BALANCE	
Beginning of year	\$ 113,737
End of year	\$ 107,895

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

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

Reconciliation of the Governmental Funds Balance Sheet
To the Statement of Net Position
December 31, 2017

Total fund balance for governmental funds at December 31, 2017		\$ 107,895
Total net position reported for governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Equipment, net of \$94,808 accumulated depreciation	\$ 40,914	
Vehicles, net of \$79,133 accumulated depreciation	<u>-0-</u>	40,914
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:		
Compensated absences payable	(1,592)	
Other post-employment benefits payable	<u>(239,643)</u>	<u>(241,235)</u>
Total net position of governmental activities at December 31, 2017		<u>\$ (92,426)</u>

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

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

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, 2017

Total net changes in fund balance at December 31, 2017 per Statement of Revenues, Expenditures, and Changes in Fund Balances	\$	(5,842)
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Total change in net position reported for governmental activities in the Statement of Activities is different because:

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

Capital outlay which is considered expenditures on Statement of Revenues, Expenditures, and Changes in Fund Balances	-0-	
Basis of capital assets removed from service	-0-	
Depreciation expense for the year ending December 31, 2017	<u>(10,337)</u>	(10,337)

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

Accrued post-employment benefits	(26,462)	
Accrued compensated absences	<u>98</u>	
		<u>(26,364)</u>

Total changes in net position at December 31, 2017 per Statement of Activities	\$	<u><u>(42,543)</u></u>
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The accompanying notes are an integral part of the basic financial statements.

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

Notes to the Financial Statements
December 31, 2017

INTRODUCTION

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting entity

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

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

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

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

TERREBONNE PARISH CORONER
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Notes to the Financial Statements
December 31, 2017

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

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

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting government as a whole. They include the fund of the reporting entity, which is considered to be a governmental activity. The statement of activities presents a comparison between direct expenses and program revenues for each function of the Coroner's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements (FFS)

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

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

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

The major fund of the Coroner is described below:

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Notes to the Financial Statements
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Governmental Fund -

General Fund

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

C. Measurement Focus / Basis of Accounting

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

Government-Wide Financial Statements (GWFS)

The column labeled Statement of Net Position (Statement A) and the column labeled Statement of Activities (Statement B) display information about the Coroner as a whole. These statements include all the financial activities of the Coroner. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

Fund Financial Statements (FFS)

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

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

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Houma, Louisiana

Notes to the Financial Statements
December 31, 2017

Revenues –

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

Expenditures –

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

D. Budgets and Budgetary Accounting

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

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

E. Encumbrances

The district does not use encumbrance accounting.

F. Cash and cash equivalents

Cash includes amounts in demand deposits and interest-bearing demand deposits. Cash equivalents also include amounts in time deposits and those other investments with original

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Notes to the Financial Statements
December 31, 2017

maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

G. Receivables

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

H. Inventories

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

I. Capital assets

Capital assets are capitalized at historical cost or estimated cost (the extent to which fixed asset costs have been estimated and the methods of estimation should be disclosed) if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Coroner maintains a threshold level of \$1,000 or more for capitalizing capital assets.

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

Description	Estimated Life
Equipment	3-10
Vehicles	3-5

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

J. Equity Classifications

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

- a. Net investment in capital assets — Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any

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Notes to the Financial Statements
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bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

- b. Restricted Net Position — Consists of Net Position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted Net Position — All other Net Position that does not meet the definition of "restricted" or "net investment in capital assets".

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

- a. Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed - amounts that can be used only for specific purposes determined by a formal decision of the Coroner, which is the highest level of decision-making authority.
- d. Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. These amounts are assigned based upon authority of the Coroner.
- e. Unassigned - all other spendable amounts.

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

K. Use of Estimates

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

L. Compensated Absences

Full-time employees of the Coroner can accrue up to 96 hours per year of vacation time on their anniversary date and accumulated up to 136 hours after 10 years. Unused vacation time is lapsed

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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.

M. Other Postemployment Benefits

Under GASB No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, accrued postemployment benefit amounts, such as healthcare and life insurance benefits, to the extent it is probable the employer will provide benefits conditioned on the employees' retirement. Other postemployment benefits liability is recorded as an expense and long-term obligation. The governmental fund financial statements records other postemployment benefits as an expenditure and recognizes the amount contributed to the plan for the current fiscal year.

N. Subsequent Events

The subsequent events of the organization were evaluated through the date of the financial statements were available to be issued (May 15, 2018).

NOTE 2. CASH AND CASH EQUIVALENTS

At December 31, 2017, the Coroner has cash balances (book balances) totaling \$112,063. These deposits are stated at cost, which approximate market. The combined bank balances at year end totals \$120,690. Under state law, these deposits or resulting bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities must be held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

NOTE 3. CUSTODIAL CREDIT RISK

Custodial credit risk is the risk that in the event of a bank failure, the Coroner's deposits may not be returned to it. The Coroner has a written policy for custodial credit risk. The Coroner has an arrangement with the Parish whereby funds in excess of the Coroner's operating needs are invested on behalf of the Coroner. At December 31, 2017, the Parish held \$90,483 in cash on behalf of the Coroner. These deposits were insured and collateralized with securities held by the pledging financial institution's trust department or agent, and are deemed to be held in the Parish's name by state statutes. The Coroner's (collected) bank balance with Capital One totaled \$30,168. These deposits were secured from risk by federal deposits insurance.

At December 31, 2017, cash was adequately collateralized in accordance with state law. GASB considers these deposits subject to custodial credit risk. Even though the deposits are considered subject to custodial credit risk under the provisions of GASB Statement No. 40, Louisiana Revised Statute 39:1229 states that if any depository bank fails or suspends, or fails on due demand without just cause, to pay any funds deposited with it, the custodial bank advertise and sell the pledged

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December 31, 2017

securities within 10 days of being notified by the depositor that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 4. DUE FROM OTHER GOVERNMENTS

The amounts due to the Terrebonne Parish Coroner's Office from other governments of \$3,900 at December 31, 2017 is as follows:

Ascension Parish CO	\$100
Avdyelles Parish Coroner	100
E. Baton Rouge Parish CO	200
Evangeline Parish Coroner Office	300
Iberia Parish Coroner	300
Jefferson Parish CO	200
Lafayette Parish Coroner	700
Lafourche Parish Gov.	400
Orleans Parish Coroner's Office	1,100
St. Landry Parish Coroner	100
St. Mary Parish Government	300
Assumption Parish Coroner Office	100
	\$ 3,900

NOTE 5. CHANGES IN CAPITAL ASSETS

A summary of changes in general fixed assets follows:

	12/31/2016	Additions	Deletions	12/31/2017
Governmental Activities:				
Capital assets being depreciated:				
Equipment	\$ 135,722	\$ -	\$ -	\$ 135,722
Vehicles	79,133	-	-	79,133
Total capital assets being depreciated	\$ 214,855	\$ -	\$ -	\$ 214,855
Less accumulated depreciation for:				
Equipment	\$ (84,471)	\$ (10,337)	\$ -	\$ (94,808)
Vehicles	(79,133)	-	-	(79,133)
Total accumulated depreciation	\$ (163,604)	\$ (10,337)	\$ -	\$ (173,941)
Total capital assets, net of depreciation	\$ 51,251	\$ (10,337)	\$ -	\$ 40,914

NOTE 6. LONG-TERM OBLIGATIONS

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

Notes to the Financial Statements
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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:

	Payable 12/31/2016	Additions	Reductions	Payable 12/31/2017
OPEB	\$ 213,181	\$ 26,462	\$ -	\$ 239,643
	\$ 213,181	\$ 26,462	\$ -	\$ 239,643

NOTE 7. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

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

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

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

Fund Policy – The Terrebonne Parish Coroner's Office recognizes the cost of providing post-employment benefits (the Terrebonne Parish Coroner's Office's portion of the retiree insurance

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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 2017 and 2016, the Terrebonne Parish Coroner's Office's portion of health care funding cost for retired employees totaled \$22,938 and \$22,919, respectively.

In the fiscal year ended December 31, 2014, the Coroner implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions* (GASB 45). This amount was applied toward the Net OPEB Benefit Obligation is shown in the table below.

Annual Required Contribution – The Terrebonne Parish Coroner's Office's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The ARC is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAL) plus or minus certain adjustments if an obligation existed at the end of the prior year. A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits. The actuarially computed ARC is as follows:

	2017	2016
Normal cost	\$ 15,512	15,512
30-year UAL amortization amount	23,449	23,449
Interest Adjustment to Year-end	1,364	1,364
Annual required contribution (ARC)	\$ 40,325	40,325

Net Post-employment Benefit Obligation (Asset) – The table below shows the Terrebonne Parish Coroner's Office's Net Other Post-employment Benefit (OPEB) Obligation for fiscal years ending December 31st:

	2017	2016
Beginning Net OPEB Obligation	\$ 213,181	\$ 192,063
Annual required contribution	40,325	40,325
Interest on Net OPEB Obligation	7,461	6,722
ARC Adjustment	(7,616)	(6,862)
OPEB Cost	40,170	40,185
Contributions made	(13,708)	(19,067)
Change in Net OPEB Obligation	26,462	21,118
Ending Net OPEB Obligation	\$ 239,643	\$ 213,181

The following table shows the Coroner's annual post-employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post-employment benefits (PEB) liability for the past three years and this year:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual	Net OPEB Liability
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Notes to the Financial Statements
December 31, 2017

		Cost Contributed	(Asset)
December 31, 2017	\$ 40,170	34.12%	\$ 239,643
December 31, 2016	\$ 40,185	47.45%	\$ 213,181
December 31, 2015	\$ 25,704	67.61%	\$ 192,063
December 31, 2014	\$ 25,713	51.06%	\$ 183,736

Funded Status and Funding Progress – The plan is not funded, has no assets, and hence has a funded ratio of zero. Based on the January 1, 2016 actuarial valuation, the most recent valuation, the Unfunded Actuarial Accrued Liability (UAAL) at the end of the year December 31, 2017 was \$656,350 which is defined as that portion, as determined by a particular actuarial cost method. The OPEB cost was projected through fiscal 2040 under the Entry-Age Normal cost method.

	2017	2016
Actuarial Accrued Liability (AAL)	\$ 656,350	\$ 656,350
Actuarial Value of Plan Assets (AVP)	-	-
Unfunded Act. Accrued Liability (UAAL)	\$ 656,350	\$ 656,350
Funded Ratio (AVP/AAL)	0.00%	0.00%
Covered Payroll (active plan members)	\$ 320,724	\$ 320,724
UAAL as a percentage of covered payroll	204.65%	204.65%

Actuarial Methods and Assumptions – Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. The actuarial valuation for post-employment benefits includes estimates and assumptions regarding (1) the actuarial cost method (2) investment return assumption; (3) health care cost trend rate; (4) participation rate; (5) mortality rate; (6) turnover & retirement rate; (7) family coverage includes a spouse and no children; and (8) male spouses are three years older than females. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the Terrebonne Parish Coroner's Office and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Coroner's Office and its plan members to that point. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

Actuarial Cost Method – The actuarial cost method used is the entry-age normal method.

Investment Return Assumption (Discount Rate) – GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are

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December 31, 2017

expected to be used to finance the payment of benefits (that is, for a plan which is funded). A 3.5% annual investment return has been used in this valuation.

Healthcare Cost Trend Rate – The expected rate of increase in medical cost is based on a graded schedule beginning with 7% annually, down to an ultimate annual rate of 5% after five years. The expected rate of increase in dental cost begins with 3.5% annually, reduced to an ultimate rate of 3% after five years.

Participation Rate – 60% of future eligible retirees are assumed to choose to participate in one of the medical plans with dental at retirement.

Mortality Rate – RPH-2014 Employee Mortality Table, Generational with Projection Scale MP-2015 is used to determine the value of pre-retirement accrued benefits. RPH-2014 Healthy Annuitant Mortality Table, Generational with Projection Scale MP-2015 is used to determine the value of post-retirement accrued benefits.

Turnover & Retirement Rate – An age-related turnover scale based on actual experience has been used. Retirement rates were updated to the most currently available rates used in the PERS, MPERS, and FRS actuarial valuation reports.

Projected Payroll Increases - This assumption is that payroll will increase by 3% per year over the 30 year period which is used to amortize the UAAL.

The amortization method is level percent of pay and a period of 30 years open.

Zero trends were assumed for valuing life insurance. It is assumed that 60% of future eligible retirees will continue their basic life insurance benefits.

NOTE 8. DEFICIT IN NET POSITION

At December 31, 2017, the Coroner's net position has a deficit balance of \$92,426. Beginning net position at January 1, 2017 was a deficit balance of \$49,883. There was a decrease in net position of \$42,543 which increased the deficit balance to \$92,426, which is the balance at December 31, 2017.

NOTE 9. COOPERATIVE AGREEMENT

The Terrebonne Parish Coroner's Office entered into an agreement on June 30, 2017 to pay an assigned employee of the Terrebonne Parish Sheriff's Office to assist with the daily activities of that officer, including but not limited to, all investigative duties incumbent upon the Terrebonne Parish Coroner's Office. The Coroner is to pay \$53,581 to the Terrebonne Parish Sheriff's Office for reimbursement of salary and benefits. This agreement began on July 1, 2017 and will end June 30, 2018. As of December 31, 2017, the Coroner has paid \$53,581 to the Terrebonne Parish Sheriff's Office for salary reimbursement.

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Houma, Louisiana

Notes to the Financial Statements
December 31, 2017

NOTE 10. 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, 2017, the Coroner reimbursed the Parish \$179,036 for group insurance premiums, workers compensation premiums, general liability premiums, and property insurance premiums.

NOTE 11. LITIGATION AND CLAIMS

The Parish handles all claims filed against the Coroner. At December 31, 2017, the Coroner had no litigation or claims pending.

REQUIRED SUPPLEMENTARY INFORMATION

TERREBONNE PARISH CORONER
Component Unit of the Terrebonne Parish Government

Budgetary Comparison Schedule
General Fund
For the Year ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance - favorable (unfavorable)
Revenues:				
Intergovernmental:				
Terrebonne Parish				
Consolidated Government	\$ 701,120	\$ 701,120	\$ 701,120	\$ -
Charges for Services - Other	28,000	28,000	37,200	9,200
Miscellaneous:				
Other	27,000	27,000	36,634	9,634
Interest	-	-	20	20
Total revenues	<u>\$ 756,120</u>	<u>\$ 756,120</u>	<u>\$ 774,974</u>	<u>\$ 18,854</u>
Expenditures:				
Current:				
Public Safety:				
Personal services	\$ 562,409	\$ 562,409	\$ 551,158	\$ 11,251
Operating services	192,028	192,028	205,467	(13,439)
Materials and supplies	26,500	26,500	22,383	4,117
Travel and miscellaneous	2,000	2,000	1,809	191
Bad debt	200	200	-	200
Repairs and maintenance	500	500	-	500
Total expenditures	<u>\$ 783,637</u>	<u>\$ 783,637</u>	<u>\$ 780,816</u>	<u>\$ 2,821</u>
Excess (deficiency) of revenues over expenditures	(27,517)	(27,517)	(5,842)	21,675
Fund balance, beginning	<u>111,412</u>	<u>111,412</u>	<u>113,737</u>	<u>(2,325)</u>
Fund balance, ending	<u>\$ 83,895</u>	<u>\$ 83,895</u>	<u>\$ 107,895</u>	<u>\$ 24,000</u>

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

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

Summary of Funding Process for the OPEB Plan
As of and for the Year Ended December 31, 2017

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	Percentage of Covered Payroll ((b-a)/c)
1/1/2010	-	629,038	629,038	0.00%	330,702	190.21%
1/1/2012	-	758,036	758,036	0.00%	435,281	174.15%
1/1/2014	-	466,016	466,016	0.00%	717,776	64.92%
1/1/2016	-	656,350	656,350	0.00%	320,724	204.65%

SUPPLEMENTAL INFORMATION

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

**Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief
Executive Officer**
As of and for the Year Ended December 31, 2017

Agency Head Name: Victor E. Tedesco III, Coroner

Purpose	Amount
Salary	\$ 81,157
Benefits-insurance	\$ 19,050
Benefits-retirement	0
Benefits-other	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Membership fees	\$ 350
Conference travel	\$ 543
Continuing professional education fees	0
Housing	0
Unvouchered expenses*	0
Special meals	0

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



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the General Fund of the Terrebonne Parish Coroner (the Coroner), a component unit of Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Coroner's basic financial statements, and have issued our report thereon dated May 15, 2018.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Coroner's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct

and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

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

Thibodaux, Louisiana
May 15, 2018

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

Schedule of Findings and Reponses
As of and for the year ended December 31, 2017

Section I. Summary of Auditor's Results

a) Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial
statements noted? ___ yes X no

b) Federal Awards

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

Section II. Financial Statement Findings

No financial statement findings were noted during the audit for the year ended December 31, 2017.

Section III. Federal Award Findings and Questioned Costs

Not applicable

REPORTS BY MANAGEMENT

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

Summary of Schedule of Prior Year Audit Findings
As of and for the Year Ended December 31, 2017

**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, 2016.

Section II - Internal Control and Compliance Material to Federal Awards

Terrebonne Parish Coroner did not expend federal awards during the year ended December 31, 2016.

Section III – Management Letter

A management letter was not issued in connection with the audit for the year ended December 31, 2016.

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

Summary of Schedule of Current Year Audit Findings
As of and for the Year Ended December 31, 2017

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

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

Section II - Internal Control and Compliance Material to Federal Awards

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

Section III – Management Letter

A management letter was issued in connection with the audit for the year ended December 31, 2017.



INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below, which were agreed to by the Terrebonne Parish Coroner (Coroner) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2017 to December 31, 2017. The Coroner's management is responsible for those C/C areas identified in the SAUPs.

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

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions (or report that the entity does not have any written policies and procedures), as applicable:

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

The Coroner has no written policy for budgeting.

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

The policy addresses the function of initiating purchases and the preparation and approval process of purchase requisitions and purchase orders. However, it does not include controls to ensure compliance with the public bid law and documentation

required to be maintained for all bids and price quotes. The policy also does not address how vendors are added to the vendor list.

c) **Disbursements**, including processing, reviewing, and approving

The policy contains the requirements included above.

d) **Receipts**, including receiving, recording, and preparing deposits

The policy contains the requirements included above.

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

The policy addresses the function of payroll processing. However, it does not include reviewing and approving time and attendance records, including leave and overtime worked.

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

The policy addresses the approval process of written contracts. However, it does not address the remaining requirements.

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, and (5) monitoring card usage

The Coroner does not have a written policy for credit cards.

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

The Coroner has adopted the Terrebonne Parish Consolidated Government's policy on travel reimbursement. The policy addresses all of the requirements included above.

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. Note: Ethics requirements are not applicable to nonprofits.

The policy addresses the requirement that all employees are required to take ethics training annually. However, the policy does not address the remaining requirements.

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

The Coroner does not have a written policy for debt service.

Board (or Finance Committee, if applicable)

2. Obtain and review the board/committee minutes for the fiscal period, and:
- a) Report whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.
 - b) Report whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the entity's prior audit (GAAP-basis).
 - If the budget-to-actual comparisons show that management was deficit spending during the fiscal period, report whether there is a formal/written plan to eliminate the deficit spending for those entities with a fund balance deficit. If there is a formal/written plan, report whether the meeting minutes for at least one board meeting during the fiscal period reflect that the board is monitoring the plan.
 - c) Report whether the minutes referenced or included non-budgetary financial information (e.g. approval of contracts and disbursements) for at least one meeting during the fiscal period.

The Coroner is an independently elected official. No board exists; therefore, this section is not applicable.

Bank Reconciliations

3. Obtain a listing of client bank accounts from management and management's representation that the listing is complete.

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

4. Using the listing provided by management, select all of the entity's bank accounts (if five accounts or less) or one-third of the bank accounts on a three year rotating basis (if more than 5 accounts). If there is a change in practitioners, the new practitioner is

not bound to follow the rotation established by the previous practitioner. *Note: School student activity fund accounts may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement.* For each of the bank accounts selected, obtain bank statements and reconciliations for all months in the fiscal period and report whether:

a) Bank reconciliations have been prepared;

The Coroner has one bank account. Inspected management's documentation that all bank reconciliations were prepared.

b) Bank reconciliations include evidence that a member of management or a board member (with no involvement in the transactions associated with the bank account) has reviewed each bank reconciliation; and

The bank statements include evidence that a member of management reviews each bank statement, however the bank reconciliations are not reviewed by a member of management.

c) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period.

There were no checks outstanding for more than 6 months as of the end of the fiscal period.

Collections

5. Obtain a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.

6. Using the listing provided by management, select all of the entity's cash collection locations (if five locations or less) or one-third of the collection locations on a three year rotating basis (if more than 5 locations). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. *Note: School student activity funds may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement.* **For each cash collection location selected:**

a) Obtain existing written documentation (e.g. insurance policy, policy manual, job description) and report whether each person responsible for collecting cash is (1) bonded, (2) not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account (report if there are

compensating controls performed by an outside party), and (3) not required to share the same cash register or drawer with another employee.

- b) Obtain existing written documentation (e.g. sequentially numbered receipts, system report, reconciliation worksheets, policy manual) and report whether the entity has a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.
- d) Select the highest (dollar) week of cash collections from the general ledger or other accounting records during the fiscal period and:
- Using entity collection documentation, deposit slips, and bank statements, trace daily collections to the deposit date on the corresponding bank statement and report whether the deposits were made within one day of collection. If deposits were not made within one day of collection, report the number of days from receipt to deposit for each day at each collection location.
 - Using sequentially numbered receipts, system reports, or other related collection documentation, verify that daily cash collections are completely supported by documentation and report any exceptions.

7. Obtain existing written documentation (e.g. policy manual, written procedure) and report whether the entity has a process specifically defined (identified as such by the entity) to determine completeness of all collections, including electronic transfers, for each revenue source and agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation) by a person who is not responsible for collections.

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. Therefore, this section does not apply to the Coroner.

Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)

8. Obtain a listing of entity disbursements from management or, alternately, obtain the general ledger and sort/filter for entity disbursements. Obtain management's representation that the listing or general ledger population is complete.

Obtained a listing of the Coroner's disbursements from the general ledger and obtained management's representation that the general ledger population is complete.

9. Using the disbursement population from #8 above, randomly select 25 disbursements (or randomly select disbursements constituting at least one-third of the dollar disbursement population if the entity had less than 25 transactions during the fiscal period), excluding credit card/debit card/fuel card/P-card purchases or payments. Obtain supporting documentation (e.g. purchase requisitions, system screens/logs) for each transaction and report whether the supporting documentation for each transaction demonstrated that:

- a) Purchases were initiated using a requisition/purchase order system or an equivalent electronic system that separates initiation from approval functions in the same manner as a requisition/purchase order system.

Randomly selected 25 disbursements. Inquired of management as to requisition/purchase orders, and how invoices are approved. All purchases were initiated using a purchase requisition system that separates initiation from approval functions.

- b) Purchase orders, or an electronic equivalent, were approved by a person who did not initiate the purchase.

Inquired of management as to the approval process. All purchases initiated using a purchase order system were approved by a person who did not initiate the purchase.

- c) Payments for purchases were not processed without (1) an approved requisition and/or purchase order, or electronic equivalent; (2) a receiving report showing receipt of goods purchased, or electronic equivalent; (3) and an approved invoice.

Inquired of management and observed approved invoices. All payments for purchases were processed with an approved purchase order. None of the payments for purchases were processed with a receiving report showing receipt of goods purchased. All payments were processed with an approved invoice.

10. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the person responsible for processing payments is prohibited from adding vendors to the entity's purchasing/disbursement system.

Inquired as to separation of duties. The Coroner's office utilizes two Terrebonne Parish Government employees for the disbursement process. Both employees are prohibited from adding vendors to the entity's purchasing/disbursement system.

11. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.

Inquired as to procedures. Persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.

12. Inquire of management and observe whether the supply of unused checks is maintained in a locked location, with access restricted to those persons that do not have signatory authority, and report any exceptions. Alternately, if the checks are electronically printed on blank check stock, review entity documentation (electronic system control documentation) and report whether the persons with signatory authority have system access to print checks.

Inquired as to procedures. The Coroner's office holds no checks at their location. All unused checks are maintained by the Terrebonne Parish Consolidated Government, in a locked location.

13. If a signature stamp or signature machine is used, inquire of the signer whether his or her signature is maintained under his or her control or is used only with the knowledge and consent of the signer. Inquire of the signer whether signed checks are likewise maintained under the control of the signer or authorized user until mailed. Report any exceptions.

Inquired as to procedures. A signature stamp or signature machine is not used.

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

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

Obtained from management a listing of Coroner's active credit cards, bank debit cards, fuel cards, and P-cards, including card numbers and the names of the persons who maintained possession of the cards as well as management's representation that the listing is complete.

15. Using the listing prepared by management, randomly select 10 cards (or at least one-third of the cards if the entity has less than 10 cards) that were used during the fiscal period, rotating cards each year. If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous

practitioner. Obtain the monthly statements, or combined statements if multiple cards are on one statement, for the selected cards. Select the monthly statement or combined statement with the largest dollar activity for each card (for a debit card, select the monthly bank statement with the largest dollar amount of debit card purchases) and:

- a) Report whether there is evidence that the monthly statement or combined statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.)]

Obtained and inspected Fuelman card statements with the largest monthly dollar activity. This is the only card the Coroner's office holds. We observed that all supporting documentation was reviewed and approved, in writing, by management.

- b) Report whether finance charges and/or late fees were assessed on the selected statements.

No finance charges or late fees were assessed on the selected statement.

16. Using the monthly statements or combined statements selected under #15 above, obtain supporting documentation for all transactions for each of the 10 cards selected (i.e. each of the 10 cards should have one month of transactions subject to testing).

- a) For each transaction, report whether the transaction is supported by:

- An original itemized receipt (i.e., identifies precisely what was purchased)

Individual transaction receipts are not issued for charges. Rather the monthly statements provide each transaction including employee name, vehicle, date, amount, and location of purchase.

- Documentation of the business/public purpose. For meal charges, there should also be documentation of the individuals participating.

Fuel is the only charge allowed for the Fuelman card. The business purpose being fuel costs for the Coroner's office.

- Other documentation that may be required by written policy (e.g., purchase order, written authorization.)

Not applicable.

- b) For each transaction, compare the transaction's detail (nature of purchase, dollar amount of purchase, supporting documentation) to the entity's written purchasing/disbursement policies and the Louisiana Public Bid Law (i.e. transaction is a large or recurring purchase requiring the solicitation of bids or quotes) and report any exceptions.

The Coroner does not have written policies regarding purchasing and disbursements. Total Fuelman purchases do not meet the threshold to require compliance with the Louisiana Public Bid Law.

- c) For each transaction, compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. cash advances or non-business purchases, regardless whether they are reimbursed). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

There were no purchases made with the Fuelman card which were subject to Article 7, Section 14 of the Louisiana Constitution.

Travel and Expense Reimbursement

17. Obtain from management a listing of all travel and related expense reimbursements, by person, during the fiscal period or, alternately, obtain the general ledger and sort/filter for travel reimbursements. Obtain management's representation that the listing or general ledger is complete.

Obtained the general ledger and sorted/filtered for travel reimbursements, by person. Obtained management's representation that the general ledger is complete.

18. Obtain the entity's written policies related to travel and expense reimbursements. Compare the amounts in the policies to the per diem and mileage rates established by the U.S. General Services Administration (www.gsa.gov) and report any amounts that exceed GSA rates.

The amounts in the Coroner's policies related to travel and expense reimbursements do not exceed the GSA rates for per diem and mileage.

19. Using the listing or general ledger from #17 above, select the three persons who incurred the most travel costs during the fiscal period. Obtain the expense reimbursement reports or prepaid expense documentation of each selected person, including the supporting documentation, and choose the largest travel expense for each person to review in detail. For each of the three travel expenses selected:

a) Compare expense documentation to written policies and report whether each expense was reimbursed or prepaid in accordance with written policy (e.g., rates established for meals, mileage, lodging). If the entity does not have written policies, compare to the GSA rates (#18 above) and report each reimbursement that exceeded those rates.

Each expense that was reimbursed or prepaid was in accordance with written policy.

b) Report whether each expense is supported by:

- An original itemized receipt that identifies precisely what was purchased. [Note: An expense that is reimbursed based on an established per diem amount (e.g., meals) does not require a receipt.]

All original itemized receipts that identifies precisely what was purchased was supported. No reimbursements for meals were made during the fiscal year.

- Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating).

Each expense is supported by documentation of the business/public purpose.

- Other documentation as may be required by written policy (e.g., authorization for travel, conference brochure, certificate of attendance)

Each expense is supported by other documentation required by written policy.

c) Compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. hotel stays that extend beyond conference periods or payment for the travel expenses of a spouse). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

No exceptions.

d) Report whether each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement

Each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Contracts

20. Obtain a listing of all contracts in effect during the fiscal period or, alternately, obtain the general ledger and sort/filter for contract payments. Obtain management's representation that the listing or general ledger is complete.

Obtained a listing of all contracts in effect during the fiscal period; additionally, obtained the general ledger and sort/filter to obtain contract payment amounts. Obtained management's representation that the listing or general ledger is complete.

21. Using the listing above, select the five contract "vendors" that were paid the most money during the fiscal period (excluding purchases on state contract and excluding payments to the practitioner). Obtain the related contracts and paid invoices and:

- a) Report whether there is a formal/written contract that supports the services arrangement and the amount paid.

There are formal/written contracts that support the services arrangement and the amount paid.

- b) Compare each contract's detail to the Louisiana Public Bid Law or Procurement Code. Report whether each contract is subject to the Louisiana Public Bid Law or Procurement Code and:

- If yes, obtain/compare supporting contract documentation to legal requirements and report whether the entity complied with all legal requirements (e.g., solicited quotes or bids, advertisement, selected lowest bidder)

No contracts were subject to the public bid law. All contracts were for professional services.

- If no, obtain supporting contract documentation and report whether the entity solicited quotes as a best practice.

No quotes were solicited.

- c) Report whether the contract was amended. If so, report the scope and dollar amount of the amendment and whether the original contract terms contemplated or provided for such an amendment.

No contracts were amended.

- d) Select the largest payment from each of the five contracts, obtain the supporting invoice, compare the invoice to the contract terms, and report whether the invoice and related payment complied with the terms and conditions of the contract.

For all four contracts selected, invoices and related payments complied with the terms and conditions of the contract.

- e) Obtain/review contract documentation and board minutes and report whether there is documentation of board approval, if required by policy or law (e.g. Lawrason Act or Home Rule Charter).

Not applicable.

Payroll and Personnel

- 22. Obtain a listing of employees (and elected officials, if applicable) with their related salaries, and obtain management's representation that the listing is complete. Randomly select five employees/officials, obtain their personnel files, and:

- a) Review compensation paid to each employee during the fiscal period and report whether payments were made in strict accordance with the terms and conditions of the employment contract or pay rate structure.

Payments to all employees selected (5) were made in strict accordance with the terms and conditions of the employment contact or pay rate structure.

- b) Review changes made to hourly pay rates/salaries during the fiscal period and report whether those changes were approved in writing and in accordance with written policy.

No changes were made to hourly pay rates/salaries for all (5) employees selected during the fiscal period.

- 23. Obtain attendance and leave records and randomly select one pay period in which leave has been taken by at least one employee. Within that pay period, randomly select 25 employees/officials (or randomly select one-third of employees/officials if the entity had less than 25 employees during the fiscal period), and:

- a) Report whether all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

All employees selected (3) documented their daily attendance and leave (if applicable within the sample period).

- b) Report whether there is written documentation that supervisors approved, electronically or in writing, the attendance and leave of the selected employees/officials.

All leave paid had written documentation that supervisors approved the attendance and leave.

- c) Report whether there is written documentation that the entity maintained written leave records (e.g., hours earned, hours used, and balance available) on those selected employees/officials that earn leave.

Written documentation was maintained on all employees that earn leave.

24. Obtain from management a list of those employees/officials that terminated during the fiscal period and management's representation that the list is complete. If applicable, select the two largest termination payments (e.g., vacation, sick, compensatory time) made during the fiscal period and obtain the personnel files for the two employees/officials. Report whether the termination payments were made in strict accordance with policy and/or contract and approved by management.

There were no employees terminated during the fiscal period.

25. Obtain supporting documentation (e.g. cancelled checks, EFT documentation) relating to payroll taxes and retirement contributions during the fiscal period. Report whether the employee and employer portions of payroll taxes and retirement contributions, as well as the required reporting forms, were submitted to the applicable agencies by the required deadlines.

Employee and employer portions of payroll taxes and the required reporting forms were submitted to the applicable agencies by the required deadlines. The Coroner does not have a retirement plan.

Ethics

26. Using the five randomly selected employees/officials from procedure #22 under "Payroll and Personnel" above, obtain ethics compliance documentation from management and report whether the entity maintained documentation to demonstrate that required ethics training was completed.

The Coroner did not maintain documentation to demonstrate that required ethics training was completed. Management was advised every employee and elected official is required to complete training annually.

27. Inquire of management whether any alleged ethics violations were reported to the entity during the fiscal period. If applicable, review documentation that demonstrates whether management investigated alleged ethics violations, the corrective actions taken, and whether management's actions complied with the entity's ethics policy. Report whether management received allegations, whether management investigated allegations received, and whether the allegations were addressed in accordance with policy.

According to management, no alleged ethics violations were reported to the Coroner's office during the fiscal period.

Debt Service

28. If debt was issued during the fiscal period, obtain supporting documentation from the entity, and report whether State Bond Commission approval was obtained.

Debt was not issued during the fiscal period.

29. If the entity had outstanding debt during the fiscal period, obtain supporting documentation from the entity and report whether the entity made scheduled debt service payments and maintained debt reserves, as required by debt covenants.

The Coroner did not have outstanding debt during the fiscal period.

30. If the entity had tax millages relating to debt service, obtain supporting documentation and report whether millage collections exceed debt service payments by more than 10% during the fiscal period. Also, report any millages that continue to be received for debt that has been paid off.

The Coroner did not have tax millages relating to debt service.

Other

31. Inquire of management whether the entity had any misappropriations of public funds or assets. If so, obtain/review supporting documentation and report whether the entity reported the misappropriation to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Management stated that the Coroner had no misappropriations of public funds or assets.

32. Observe and report whether the entity has posted on its premises and website, the notice required by R.S. 24:523.1. This notice (available for download or print at www.la.gov/hotline) concerns the reporting of misappropriation, fraud, waste, or abuse of public funds.

The Coroner has posted on its premises and website, the notice required by R.S. 24:523.1.

33. If the practitioner observes or otherwise identifies any exceptions regarding management's representations in the procedures above, report the nature of each exception.

We (the practitioners) did not observe or otherwise identify any exceptions regarding management's representations in the procedures above.

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

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



T.S. Kearns & Co., CPA
Thibodaux, LA 70301
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