

**ANNUAL FINANCIAL REPORT**  
**ST. TAMMANY PARISH CORONER**  
**LACOMBE, LOUISIANA**  
**AS OF AND FOR THE YEAR ENDED**  
**DECEMBER 31, 2017**



**ERICKSEN KRENTEL**<sup>LLP</sup>  
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

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## **INDEPENDENT AUDITORS' REPORT**

To the St. Tammany Parish Coroner  
Lacombe, Louisiana

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of the St. Tammany Parish Coroner (the Coroner), a component unit of St. Tammany Parish, 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.

### ***Auditors' 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, the *Louisiana Governmental Audit Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.



To St. Tammany Parish Coroner  
March 16, 2018

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 each major fund of the St. Tammany Parish Coroner as of December 31, 2017, 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, Statement of Revenues, Expenditures, and Changes in Fund Balance—Budget to Actual, Schedule of Proportionate Share of the Net Pension Liability, and Schedule of Contributions – Retirement Plan and the related Notes to Required Supplemental Information on pages 4 through 9 and 31 through 34 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 opinions on the financial statements that collectively comprise the St. Tammany Parish Coroner's basic financial statements. The accompanying Schedule of Compensation, Benefits, and Other Payments to Agency Head is presented to comply with the Act 706 of the 2014 Louisiana Legislative Session, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements.



To St. Tammany Parish Coroner  
March 16, 2018

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 information 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 March 16, 2018 on our consideration of the St. Tammany Parish 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 the 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 St. Tammany Parish Coroner's internal control over financial reporting and compliance.

March 16, 2018  
Mandeville, Louisiana

*Erickson Krentel LLP*

Certified Public Accountants

**REQUIRED SUPPLEMENTARY INFORMATION**

**ST. TAMMANY PARISH CORONER**  
**LACOMBE, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

Within this section of the St. Tammany Parish Coroner's (the Coroner) annual financial report, the Coroner's management is pleased to provide this narrative discussion and analysis of the financial activities of the Coroner for the years ended December 31, 2017 and 2016. The Coroner's financial activities and condition are discussed and analyzed within the context of the accompanying basic financial statements and footnote disclosures following this section.

**Financial Highlights**

- The Coroner's governmental activities reported a total net position of \$1,036,057 and \$1,240,943 as of December 31, 2017 and 2016, respectively. The net position is comprised of the following as of December 31, 2017 and 2016, respectively:
  - Net investment in capital assets of \$597,275 and \$666,383 consisting of property and equipment, net of accumulated depreciation.
  - Unrestricted net position of \$438,782 and \$574,560.
- The Coroner's governmental fund reported a total fund balance of \$341,742 and \$341,742, as of December 31, 2017 and 2016, respectively. The fund balance is comprised of the following as of December 31, 2017 and 2016, respectively:
  - Nonspendable fund balance of \$64,139 and \$28,022 consisting of prepaid items. These are items that cannot be spent because they are not in spendable form.
  - Unassigned fund balance of \$277,603 and \$313,720. These amounts represent amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund.

**Overview of the Financial Statements**

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

**Government-Wide Financial Statements**

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

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

**ST. TAMMANY PARISH CORONER**  
LACOMBE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

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

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

The government-wide financial statements are presented on pages 10 and 11 of this report.

**Fund Financial Statements**

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

The Coroner uses governmental funds as follows:

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

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

The Coroner has only one governmental fund, which is the General Fund, and the basic governmental fund financial statements are presented on pages 12 and 14 of this report.

**Notes to the Basic Financial Statements**

The accompanying notes to the basic financial statements provide information essential to the full understanding of the government-wide and fund financial statements. The notes begin on page 16 of this report.

**Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning budgetary basis reporting for the General Fund, proportionate share of the net pension liability and retirement plan contributions. Required supplementary information can be found on pages 31 through 34 of this report.

**ST. TAMMANY PARISH CORONER**  
**LACOMBE, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

**Financial Analysis of the Coroner as a Whole**

The Coroner's net position at December 31, 2017 and 2016 was \$1,034,857 and \$1,240,943, respectively. The following table provides a summary of the Coroner's net position:

**SUMMARY OF NET POSITION**  
**AS OF DECEMBER 31, 2017 AND 2016**

	December 31, 2017	December 31, 2016
Current assets	\$ 826,578	\$ 658,279
Capital assets, net of accumulated depreciation	<u>597,275</u>	<u>666,383</u>
Total assets	<u>\$ 1,423,853</u>	<u>\$ 1,324,662</u>
Deferred outflows of resources	<u>\$ 905,035</u>	<u>\$ 1,152,451</u>
Current liabilities	\$ 466,836	\$ 298,537
Non-current liabilities	<u>682,685</u>	<u>787,649</u>
Total liabilities	<u>\$ 1,149,521</u>	<u>\$ 1,086,186</u>
Deferred inflows of resources	<u>\$ 143,310</u>	<u>\$ 149,984</u>
Net investment in capital assets	\$ 597,275	\$ 666,383
Unrestricted	<u>438,782</u>	<u>574,560</u>
Total net position	<u>\$ 1,036,057</u>	<u>\$ 1,240,943</u>

The Coroner's net position decreased by \$204,886 (17%). This is largely due to the Coroner's cooperative endeavor agreement with St. Tammany Parish that requires it to repay any accumulated fund balance. The decreases in deferred outflows of resources and deferred inflows of resources are due to changes in the net pension liability particularly due to investment performance.

**Governmental activities** – Governmental activities decreased the Coroner's net position by \$204,886 (17%) and \$178,660 (13%) for the years ended December 31, 2017 and 2016, respectively. Key elements of this decrease are as follows:

**ST. TAMMANY PARISH CORONER**  
**LACOMBE, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

**CHANGES IN NET POSITION**  
**FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016**

	<u>December 31,</u> <u>2017</u>	<u>December 31,</u> <u>2016</u>
Revenues:		
Program:		
Charges for services	\$ 543,241	\$ 513,776
Operating grants and contributions	24,486	21,773
Capital grants and contributions	246,746	213,051
General:		
Other	62,147	26,951
Interest	13,712	10,601
Gain on sale of assets	11,181	33,957
Intergovernmental grant revenues	<u>4,483,625</u>	<u>4,440,669</u>
Total revenue	5,385,138	5,260,778
Expenditures/expenses	<u>(5,415,912)</u>	<u>(5,334,578)</u>
Excess (Deficiency) before transfers	(30,774)	(73,800)
Transfers (out)	<u>(174,112)</u>	<u>(104,860)</u>
Change in net position	<u>\$ (204,886)</u>	<u>\$ (178,660)</u>
Ending net position	<u>\$ 1,036,057</u>	<u>\$ 1,240,943</u>

As discussed, governmental funds are reported in the fund statements with a short-term inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. The General Fund is the Coroner's only fund and reported an ending unassigned fund balance of \$277,603 and \$313,720 at December 31, 2017 and 2016, respectively.

**Governmental Revenues**

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

**Governmental Functional Expenses**

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

**ST. TAMMANY PARISH CORONER**  
**LACOMBE, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

Health and welfare expenses in total were \$5,415,912 in 2017 as compared to \$5,334,578 in 2016. The increase of \$81,334 from prior year is due to an increase in billings from other coroner's offices for coroner's emergency certificates.

**General Fund Budgetary Highlights**

The Coroner's budget is prepared according to Louisiana Law. As needed during the year, the Coroner revises its budget to take into consideration significant changes in revenue or expenditures. Louisiana Revised Statute 39:1311 requires the budget to be revised if either expected revenues are less or anticipated expenditures are in excess of budgetary goals by five percent (5%) or more. The original budget for the Coroner was adopted on December 12, 2016 and the final budget was adopted on December 11, 2017.

The Coroner's fund balance did not change due to an agreement with St. Tammany Parish to not retain any fund surplus or deficit as discussed in Note 7 to the financial statements.

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance</u>
Revenues	\$ 6,177,010	\$ 5,484,224	\$ (692,786)
Expenditures	<u>(6,177,010)</u>	<u>(5,484,224)</u>	<u>692,786</u>
Net change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues	\$ 5,484,224	\$ 5,360,652	\$ 123,572
Expenditures	<u>(5,484,224)</u>	<u>(5,360,652)</u>	<u>(123,572)</u>
Net change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The original budget and the final budget included \$683,428 and \$176,909 of transfers from St. Tammany Parish, respectively. The actual amounts include a \$174,112 transfer to St. Tammany Parish. This transfer is adjusted to reflect any excess or deficient fund balances for the year. Excesses and deficiencies are transferred to St. Tammany Parish and are taken into account for future funding in accordance with the CEA as discussed in note 7 to the financial statements.

**Capital Assets**

As of December 31, 2017, the Coroner had invested \$597,275 in vehicles and equipment comparative to \$666,383 in vehicles and equipment as of December 31, 2016. This decrease of \$69,108 (10%) in the capital assets mainly relates to a depreciation expense recognized on existing assets and certain disposals in 2017. See Note 3 for additional information about changes in capital assets during the fiscal year and the balance at the end of the year.

**ST. TAMMANY PARISH CORONER**  
**LACOMBE, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

The following table provides a summary of capital assets:

	<u>December 31,</u> <u>2017</u>	<u>December 31,</u> <u>2016</u>
Capital assets being depreciated, net		
Leasehold improvements	\$ 13,714	\$ 15,329
Auto equipment	213,356	181,349
Autopsy equipment	104,288	96,574
Computer equipment	-	735
Furniture and fixtures	-	4,853
Lab equipment	219,616	337,614
Office equipment	<u>46,301</u>	<u>29,929</u>
Total capital assets	<u>\$ 597,275</u>	<u>\$ 666,383</u>

**Long Term Liabilities**

The Coroner is required to recognize pension expense and report deferred outflows of resources and deferred inflows of resources related to pensions for its proportionate shares of collective pension expense and collective outflows of resources and deferred inflows of resources related to pensions. At December 31, 2017, the Coroner reported \$682,685 for its proportionate share of net pension liability, \$905,035 for deferred outflow of resources and \$143,310 for deferred inflows of resources. See Note 6 to the financial statements for further discussion of the pension liabilities, pension expense, deferred outflows of resources and deferred inflows of resources related to pensions.

**ECONOMIC FACTORS AND A LOOK AT NEXT YEAR**

The Coroner expects to continue receiving the majority of funding through the CEA agreement with St. Tammany Parish as described in Note 7 to the financial statements. The Coroner remains committed to protecting the public health and legal requirements of the Parish relating to Forensic Pathology. The Coroner is working to helping increase access to mental healthcare and is constantly looking for ways to support mental health initiatives for the people of St. Tammany Parish. The Coroner expects to be able to expand services in the coming year into neuropathology.

**Contacting the Coroner's Financial Management**

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

## **BASIC FINANCIAL STATEMENTS**

**ST. TAMMANY PARISH CORONER**  
**STATEMENT OF NET POSITION**  
DECEMBER 31, 2017

**ASSETS:**

Cash and cash equivalents	\$ 627,722
Receivables, net:	
Due from other governmental entities	103,524
Grant receivable	31,193
Prepaid expenses	64,139
Capital assets being depreciated, net of accumulated depreciation	<u>597,275</u>
 Total assets	 <u>1,423,853</u>

**DEFERRED OUTFLOWS OF RESOURCES:**

Pensions (note 6)	<u>905,035</u>
 Total deferred outflows of resources	 <u>905,035</u>

**LIABILITIES:**

Accounts payable	99,329
Accrued payroll expense	193,230
Due to other governmental entities	174,277
Net pension liability	<u>682,685</u>
 Total liabilities	 <u>1,149,521</u>

**DEFERRED INFLOWS OF RESOURCES:**

Pensions (note 6)	<u>143,310</u>
 Total deferred inflows of resources	 <u>143,310</u>

**NET POSITION:**

Net investment in capital assets	597,275
Unrestricted	<u>438,782</u>
 Total net position	 <u>\$ 1,036,057</u>

The accompanying notes are an integral part of this statement

**ST. TAMMANY PARISH CORONER**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

<u>Function/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses) Revenues and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
<u>Governmental activities:</u>					
Health and welfare	\$ 5,415,912	\$ 543,241	\$ 24,486	\$ 246,746	\$ (4,601,439)
Total governmental activities	<u>\$ 5,415,912</u>	<u>\$ 543,241</u>	<u>\$ 24,486</u>	<u>\$ 246,746</u>	<u>(4,601,439)</u>
General revenues:					
					4,483,625
					13,712
					<u>62,147</u>
					4,559,484
Total general revenues					
Other financing sources (uses):					
					11,181
					<u>(174,112)</u>
					(162,931)
Total other financing sources (uses)					
					(204,886)
Change in net position					
					<u>1,240,943</u>
Net position - beginning					
					<u>\$ 1,036,057</u>
Net position - ending					

**The accompanying notes are an integral part of this statement**

**ST. TAMMANY PARISH CORONER**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
DECEMBER 31, 2017

**ASSETS:**

Cash and cash equivalents	\$ 627,722
Receivables, net:	
Due from other governmental entities	103,524
Grant receivable	31,193
Prepaid expenditures	<u>64,139</u>
 Total assets	 <u>\$ 826,578</u>

**LIABILITIES:**

Accrued payroll expense	\$ 193,230
Accounts payable	99,329
Due to other governmental entities	<u>174,277</u>
 Total liabilities	 <u>466,836</u>

**DEFERRED INFLOWS OF RESOURCES:**

Unavailable revenue - charges for services	<u>18,000</u>
 Total deferred inflows of resources	 <u>18,000</u>

**FUND BALANCE:**

Nonspendable: prepaid expenditures	64,139
Unassigned	<u>277,603</u>
 Total fund balance	 <u>341,742</u>
 Total liabilities, deferred inflows of resources and fund balance	 <u>\$ 826,578</u>

The accompanying notes are an integral part of this statement

**ST. TAMMANY PARISH CORONER**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
DECEMBER 31, 2017

Fund balance - governmental funds	\$ 341,742
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	
Capital assets being depreciated	3,255,149
Less: accumulated depreciation	<u>(2,657,874)</u> 597,275
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:	
Net pension liability	(682,685)
Deferred outflows of resources related to pensions are not reported in governmental funds	905,035
Deferred inflows of resources related to pensions are not reported in governmental funds	(143,310)
Unavailable revenues are reported in the governmental fund but not in governmental activities	<u>18,000</u>
Net position of governmental activities	<u>\$ 1,036,057</u>

**The accompanying notes are an integral part of this statement**

**ST. TAMMANY PARISH CORONER**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>General Fund</u>
<b><u>REVENUES:</u></b>	
Revenues from contract with St. Tammany Parish	\$ 4,452,736
Traffic fines and court fees	30,889
Charges for services	543,241
Federal and state grants	246,746
Interest income	13,712
Other income	<u>62,147</u>
Total general revenues	<u>5,349,471</u>
<b><u>EXPENDITURES:</u></b>	
Health and welfare:	
Professional and technical services	971,146
Personnel services	3,055,298
Repairs and maintenance	57,119
Supplies	438,269
Utilities	299,198
Insurance	94,397
Other health and welfare	<u>622</u>
Total health and welfare	<u>4,916,049</u>
Capital outlays	<u>270,491</u>
Total expenditures	<u>5,186,540</u>
Excess of revenues over expenditures	162,931
<b><u>OTHER FINANCING SOURCES (USES):</u></b>	
Transfers in (out)	(174,112)
Proceeds from the sale of assets	<u>11,181</u>
Total other financing sources (uses)	<u>(162,931)</u>
Net change in fund balance	-
<b><u>FUND BALANCE:</u></b>	
Beginning of year	<u>341,742</u>
End of year	<u>\$ 341,742</u>

**The accompanying notes are an integral part of this statement**

**ST. TAMMANY PARISH CORONER**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

Net change in fund balance - governmental fund	\$	-
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>		
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated lives and reported as depreciation expense.</p>		
Capital outlays capitalized		270,491
Depreciation expense		(339,599)
<p>Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available:</p>		
Pensions		(160,264)
Non-employer contributions for pension		24,486
		(135,778)
Change in net position of governmental activities	\$	(204,886)

**ST. TAMMANY PARISH CORONER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2017**

**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**Reporting Entity**

As provided by Chapter 3 of Title 33 of the Louisiana Revised Statutes of 1950, the voters of St. Tammany Parish (the Parish) elect the Coroner for a four-year term. The Coroner investigates all deaths, performs autopsies, furnishes death certificates, provides protective custody services and examines other cases for other crimes under policy investigation.

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

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

**ST. TAMMANY PARISH CORONER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2017**

**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Reporting Entity (continued)**

The component-unit financial statements of the Coroner include the General Fund and activities that are within the oversight responsibility of the Coroner as an independently elected Parish official. As an independently elected Parish official, the Coroner is responsible for the operations of his office under the oversight of the St. Tammany Parish Council per LA R.S. 13:5725 effective June 7, 2013. Accordingly, the Coroner is a separate governmental reporting entity. Certain units of local government, over which the Coroner exercises no oversight responsibility such as the Parish Council, Parish School Board, other independently elected Parish officials, and municipalities within the Parish, are excluded from the accompanying component unit financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Coroner.

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

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

- a) Appointing a voting majority of an organization's governing body, and the ability of the Council to impose its will on that organization and/or the potential for the organization to provide specific financial benefits to or impose specific financial burden on the organization.
- b) Organizations for which the Council does not appoint a voting majority but are fiscally dependent on the Council, along with a financial benefit or burden relationship.
- c) Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

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

**ST. TAMMANY PARISH CORONER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Reporting Entity (continued)**

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

**Government-Wide and Fund Financial Statements**

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

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges for services, which are revenues from the exchanges or exchange like transactions with external parties that purchase, use, or directly benefit from the program's goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Intergovernmental and other items not properly included among program revenues are reported instead as general revenues.

**Measurement Focus, Basis of Accounting and Financial Statement Presentation**

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

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

**ST. TAMMANY PARISH CORONER**  
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**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)**

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

The Coroner reports the following major governmental fund:

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

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

**Budgetary Accounting**

The Coroner follows these procedures in establishing the budgetary data:

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

**Cash and Cash Equivalents**

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

**ST. TAMMANY PARISH CORONER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Trade Accounts Receivable**

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

**Prepaid Items**

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

**Capital Assets**

Capital assets, which include property, equipment, and furniture and fixtures, are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost, if historical costs are not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Coroner maintains a threshold level of \$5,000 or more for capitalizing capital assets.

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

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

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

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

**Deferred Outflows and Inflows of Resources**

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

**ST. TAMMANY PARISH CORONER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Deferred Outflows and Inflows of Resources (Continued)**

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

**Net Pension Liability**

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

**Equity Classifications**

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

- a. Net investment in capital assets - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Constraints may be placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in either of the other two categories of net position.

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

- a. Nonspendable - amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.

**ST. TAMMANY PARISH CORONER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Equity Classifications (continued)**

- b. Restricted – amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation does not authorize the Coroner to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.
- c. Committed – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Coroner's highest level of decision making authority which includes resolutions of the Coroner. Those committed amounts cannot be used for any other purpose unless the Coroner removes or changes the specified use by taking the same type of action (resolution); it employed previously to commit those amounts.
- d. Assigned – amounts constrained by the Coroner's intent to be used for specific purposes, but are neither restricted nor committed. The authority for assigning fund balance is expressed by the Coroner.
- e. Unassigned – amounts not included in other classifications.

**Accounting Estimates**

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

**Subsequent Events**

Subsequent events have been evaluated through March 16, 2018, which is the date the financial statements were available to be issued.

**ST. TAMMANY PARISH CORONER**  
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**(2) CASH AND CASH EQUIVALENTS**

At December 31, 2017, the Coroner had cash and cash equivalents (book balances) totaling \$627,722. These deposits are stated at cost. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2017, the Coroner had \$707,952 in deposits (collected bank balances). These deposits are secured from custodial credit risk by \$250,000 of federal deposit insurance (GASB Category 1) and \$2,500,000 of pledged securities held by the custodial bank in the name of the Coroner (GASB Category 2).

**(3) CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended December 31, 2017, is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, being depreciated:				
Leasehold improvements	\$ 63,627	\$ 5,765	\$ -	\$ 69,392
Auto equipment	371,260	77,699	(66,411)	382,548
Autopsy equipment	231,602	18,172	-	249,774
Computer equipment	206,534	-	-	206,534
Furniture and fixtures	59,456	-	-	59,456
Lab equipment	1,892,163	140,769	-	2,032,932
Office equipment	<u>226,427</u>	<u>28,086</u>	<u>-</u>	<u>254,513</u>
 Total capital assets being depreciated	 <u>3,051,069</u>	 <u>270,491</u>	 <u>(66,411)</u>	 <u>3,255,149</u>
Less: accumulated depreciation for:				
Leasehold improvements	(48,298)	(7,380)	-	(55,678)
Auto equipment	(189,911)	(45,692)	66,411	(169,192)
Autopsy equipment	(135,028)	(10,458)	-	(145,486)
Computer equipment	(205,799)	(735)	-	(206,534)
Furniture and fixtures	(54,603)	(4,853)	-	(59,456)
Lab equipment	(1,554,549)	(258,767)	-	(1,813,316)
Office equipment	<u>(196,498)</u>	<u>(11,714)</u>	<u>-</u>	<u>(208,212)</u>
 Total accumulated depreciation	 <u>(2,384,686)</u>	 <u>(339,599)</u>	 <u>66,411</u>	 <u>(2,657,874)</u>
 Total capital assets, net	 <u>\$ 666,383</u>	 <u>\$ (69,108)</u>	 <u>\$ -</u>	 <u>\$ 597,275</u>

Depreciation expense of \$339,599 for the year ended December 31, 2017, was charged to health and welfare services.

**ST. TAMMANY PARISH CORONER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**(4) DUE TO/FROM OTHER GOVERNMENTAL UNITS**

The Coroner performs autopsies and protective custody services for other Parishes within the State of Louisiana. The Coroner also receives an allocation of traffic fines and court fees from the St. Tammany Parish Sheriff. The amount owed to the Coroner from other governmental entities for services rendered as of December 31, 2017 was \$103,524. In accordance with its Cooperative Endeavor Agreement described in Note 7, the Coroner is to transfer any surplus or deficit in its fund balance to the Parish. At December 31, 2017, the payable to the Parish due to a surplus fund balance was \$174,112. Due to governmental entities totaled \$174,277 at December 31, 2017.

**(5) CONTINGENT LIABILITIES**

The Coroner is currently named as a defendant in two law suits which arose in the normal course of its operations. The Coroner intends to vigorously defend itself against these claims. An outcome of any estimate of loss cannot be readily determined at this time. At December 31, 2017, there was no pending litigation or potential undisclosed liabilities, which, in the opinion of the Coroner, would have had a material adverse effect on the financial statements.

**(6) PENSION PLAN**

**Plan Description**

Substantially all employees of the Coroner are members of the Parochial Employees Retirement System of Louisiana (the System), a multiple-employer (cost sharing), public employee retirement system (PERS), controlled and administered by a separate Board of Trustees. The System is composed of two distinct plans. Plan A and Plan B, with separate assets and benefit provisions. All participating employees of the Coroner are members of Plan A. All permanent employees working at least 28 hours per week whom are paid wholly or in part from parish funds and all elected Parish officials are eligible to participate in the System. The retirement allowance is equal to three percent of the member's final average compensation multiplied by his/her years of creditable service. Final average compensation shall be defined as the average of the highest consecutive 36 months' salary for members hired prior to January 1, 2007. For members hired on January 1, 2007 or later, final average compensation shall be defined as the average of the highest consecutive 60 months' salary.

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

**ST. TAMMANY PARISH CORONER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**(6) PENSION PLAN (CONTINUED)**

Eligibility of Benefits Available:

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

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

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

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

**Funding Policy**

In addition to certain dedicated taxes that are remitted to the System, (which constitute major funding of the System) members of the System are required by state statute to contribute 9.50% of their annual covered salary for the years ended December 31, 2017, 2016 and 2015, and the Coroner is required to contribute at an actuarially determined rate. At December 31, 2017, the employer contribution rate was 12.50%. The contribution requirements of plan members and the Coroner are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

**Contributions**

The payroll for employees of the Coroner was \$2,284,330, and payroll covered by the System was \$1,951,670 the year ended December 31, 2017. The contributions for the year ended December 31, 2017 was \$429,368 of which \$185,409, was contributed by employees and \$243,959 was contributed by the Coroner.

**ST. TAMMANY PARISH CORONER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**(6) PENSION PLAN (CONTINUED)**

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

At December 31, 2017, the Coroner reported a liability totaling \$682,685 for its proportionate share of the net pension liability for the Fund. The net pension liability was measured as of December 31, 2016 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Coroner's proportion of the Net Pension Liability was based on a projection of the Coroner's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2016, the Coroner's proportion was 0.331479% for the System, which was an increase of 0.032253% from its proportion measured as of December 31, 2015.

For the year ended December 31, 2017, the Coroner recognized pension expense for the System totaling \$404,223. Netted with pension expense is the employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions totaling \$12,012 for the System.

For the year ended December 31, 2017, the Coroner recognized revenue from ad valorem taxes and revenue sharing funds received by the System. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities totaling \$24,486.

At December 31, 2017, the Coroner reported deferred outflows of resources and deferred inflows of resources related to pensions from the System:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 119,464
Change in assumptions	129,612	-
Net difference between projected and actual earnings on pension plan investments	529,788	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,677	23,846
Employer contributions subsequent to the measurement date	<u>243,959</u>	<u>-</u>
Total	<u>\$ 905,036</u>	<u>\$ 143,310</u>

**ST. TAMMANY PARISH CORONER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**(6) PENSION PLAN (CONTINUED)**

Employer contributions subsequent to the measurement date totaling \$255,561 and reported as deferred outflows of resources will be recognized as a reduction of the Net Pension Liability in the year ended December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31:	
2018	\$ 187,771
2019	207,531
2020	136,778
2021	<u>(14,313)</u>
Total	<u>\$ 517,767</u>

**Actuarial Assumptions**

The total pension liability in the December 31, 2016 actuarial valuation for the System was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date:	December 31, 2016
Actuarial Cost Method:	Plan A - Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	7.00%, net of investment expense, including inflation
Projected Salary Increases	5.25% (2.75% Merit, 2.5% Inflation)
Mortality Rates	RP-2000 Employee Sex Distinct Table was selected for active members. RP-2000 Healthy Annuitant Sex Distinct Tables were selected for healthy annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table was selected for disabled annuitants.
Expected Remaining Service Lives	4 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.

**ST. TAMMANY PARISH CORONER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**(6) PENSION PLANS (CONTINUED)**

**Actuarial Assumptions (continued)**

Mortality Rate

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2004 through December 31, 2009. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

Long-term Expected Real Rate of Return

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.0% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.66% for the year ended December 31, 2016.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2016 are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>
Fixed income	35.0%	1.24%
Equity	52.0%	3.63%
Alternatives	11.0%	0.67%
Real assets	<u>2.0%</u>	<u>0.12%</u>
Totals	<u>100.0%</u>	<u>5.66%</u>
Inflation		<u>2.00%</u>
Expected arithmetic nominal return		<u>7.66%</u>

**ST. TAMMANY PARISH CORONER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**(6) PENSION PLANS (CONTINUED)**

**Actuarial Assumptions (continued)**

Discount Rate

The discount rate used to measure the total pension liability was 7.00% for Plan A. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Authority's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Coroner's proportionate share of the Net Pension Liability using the discount rate of 7.00%, as well as what the Authority's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate:

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
Coroner's proportionate share of the Net Pension Liability	\$ 2,042,186	\$ 682,685	\$ (466,814)

**Retirement System Audit Report**

Parochial Employees' Retirement System of Louisiana issued a stand-alone audit report on its financial statements for the year ended December 31, 2016. Access to the audit report can be found on the System's website: [www.persla.org](http://www.persla.org) or on the Office of Louisiana Legislative Auditor's official website: [www.lla.state.la.us](http://www.lla.state.la.us).

**(7) COOPERATIVE ENDEAVOR AGREEMENT**

As of January 1, 2014, the Coroner had entered into a cooperative endeavor agreement with the St. Tammany Parish Government in accordance with LA R.S. 13:5725.

**ST. TAMMANY PARISH CORONER**  
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**DECEMBER 31, 2017**

**(7) COOPERATIVE ENDEAVOR AGREEMENT (CONTINUED)**

LA R.S. 13:5724 was repealed and replaced with LA R.S. 13:5725 effective June 7, 2013. The statute states the governing authority of the Parish shall receive all tax revenues collected from the ad valorem tax levied by the Parish for the Coroner purposes. The Coroner is to transfer any surplus or deficit in its fund balance to the Parish. At December 31, 2017, the payable to the Parish due to a surplus fund balance was \$174,112. Any contracts or purchase agreements entered into by the Coroner will require approval or ratification by the governing authority of the Parish.

The governing authority shall also establish an annual salary for the Coroner, deputy or assistant coroners, secretaries, stenographers, Coroners, technicians, investigators, official photographers, or other employees. The Coroner shall not own or acquire immovable property.

**(8) LEGAL SETTLEMENT**

The Coroner reached a legal settlement with a general contractor stemming from work done to the Coroner's leased building. The Coroner released the contractor from future claims for a sum of \$57,500, which is included in other revenues on the statement of activities and changes in fund balance.

**(9) RECLASSIFICATIONS**

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

**REQUIRED SUPPLEMENTARY INFORMATION**

**ST. TAMMANY PARISH CORONER**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b><u>REVENUES:</u></b>				
Intergovernmental revenues	\$ 4,572,605	\$ 4,419,373	\$ 4,452,736	\$ 33,363
Charges for services	553,900	502,995	543,241	40,246
Grant revenue	316,077	269,666	246,746	(22,920)
Traffic fines and court fees	32,000	29,194	30,889	1,695
Interest income	7,000	12,663	13,712	1,049
Other income	12,000	62,243	62,147	(96)
<b>Total revenues</b>	<b>5,493,582</b>	<b>5,296,134</b>	<b>5,349,471</b>	<b>53,337</b>
<b><u>EXPENDITURES:</u></b>				
Health and welfare				
Professional and technical services	896,500	1,009,565	971,146	38,419
Personnel services	3,297,706	3,143,638	3,055,298	88,340
Repairs and maintenance	85,840	87,010	57,119	29,891
Supplies	598,437	556,137	438,269	117,868
Utilities	306,850	319,345	299,198	20,147
Insurance	95,400	103,470	94,397	9,073
Other health and welfare	849	550	622	(72)
<b>Total health and welfare</b>	<b>5,281,582</b>	<b>5,219,715</b>	<b>4,916,049</b>	<b>303,666</b>
Capital outlays	895,428	264,509	270,491	(5,982)
<b>Total expenditures</b>	<b>6,177,010</b>	<b>5,484,224</b>	<b>5,186,540</b>	<b>297,684</b>
Excess (Deficiency) of revenues over expenditures	(683,428)	(188,090)	162,931	351,021
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers in (out)	683,428	176,909	(174,112)	(351,021)
Proceeds from the sale of assets	-	11,181	11,181	-
<b>Total other financing sources (uses)</b>	<b>683,428</b>	<b>188,090</b>	<b>(162,931)</b>	<b>(351,021)</b>
Net change in fund balance	-	-	-	-
<b>FUND BALANCES, BEGINNING</b>	<b>341,742</b>	<b>341,742</b>	<b>341,742</b>	<b>-</b>
<b>FUND BALANCES, ENDING</b>	<b>\$ 341,742</b>	<b>\$ 341,742</b>	<b>\$ 341,742</b>	<b>\$ -</b>

(See Independent Auditors' Report)

**ST. TAMMANY PARISH CORONER**  
**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**FOR THE YEAR ENDED DECEMBER 31, 2017\***

	<u>12/31/2017</u>	<u>12/31/2016</u>	<u>12/31/2015</u>
<b><u>Parochial Employees Retirement System of Louisiana</u></b>			
Coroner's Proportion of the Net Pension Liability	0.331479%	0.299226%	0.270985%
Coroner's Proportionate Share of the Net Pension Liability	\$ 682,685	\$ 787,649	\$ 74,090
Coroner's Covered-Employee Payroll	\$ 1,965,854	\$ 1,715,643	\$ 1,362,084
Coroner's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	34.73%	45.91%	5.44%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	94.15%	92.23%	99.15%

*Note: Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

*\*The amounts presented have a measurement date of the previous fiscal year end.*

**ST. TAMMANY PARISH CORONER**  
**SCHEDULE OF CONTRIBUTIONS - RETIREMENT PLAN**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>12/31/2017</u>	<u>12/31/2016</u>	<u>12/31/2015</u>
<b><u>Parochial Employees Retirement System of Louisiana</u></b>			
Contractually Required Contribution	\$ 243,959	\$ 255,561	\$ 248,768
Contributions in Relation to the Contractually Required Contribution	<u>(243,959)</u>	<u>(255,561)</u>	<u>(240,123)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,645</u>
Coroner's Covered-Employee Payroll	\$ 1,951,670	\$ 1,965,854	\$ 1,715,643
Contributions as a Percentage of Covered-Employee Payroll	12.50%	13.00%	14.00%

*Note: Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

**ST. TAMMANY PARISH CORONER**  
**NOTES TO REQUIRED SUPPLEMENTAL INFORMATION**  
**DECEMBER 31, 2017**

**(1) PENSION PLAN SCHEDULES**

**Changes of Benefit Terms**

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

**Changes of Assumptions**

For the year ended December 31, 2016 (measurement date of December 31, 2015), the Parochial Employees' Retirement System of Louisiana's (the System) inflation rate assumption was lowered from 3% to 2.5% annually, and the salary increase assumption was lowered from 5.75% to 5.25%. The real investment rate of return also decreased from 7.25% in 2014 to 7.0% in 2015. Additionally, the System began using the RP-2000 Employee Sex Distinct Table for selected employees and the RP-2000 Healthy Annuitant Sex Distinct Tables to develop its mortality rate assumptions. There were no changes of assumptions during the years ended December 31, 2017 and 2016.

**OTHER SUPPLEMENTARY INFORMATION**

**ST. TAMMANY PARISH CORONER**  
**SCHEDULE OF COMPENSATION, BENEFITS, AND**  
**OTHER PAYMENT TO AGENCY HEAD**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Dr. Preston</u>
Salary	\$ 140,419
Benefits - insurance	26,091
Benefits - retirement	17,650
Vehicle provided by government	780
Cell phone	855
Travel	<u>292</u>
 Total compensation, benefits, and other payments	 \$ <u><u>186,087</u></u>

(See Independent Auditors' Report)



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

To the St Tammany Parish Coroner  
Lacombe, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Louisiana Governmental Audit Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of St. Tammany Parish Coroner as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise St. Tammany Parish Coroner's basic financial statements, and have issued our report thereon dated March 16, 2018.

**Internal Control over Financial Reporting**

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

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

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



To the St. Tammany Parish Coroner  
March 16, 2018

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether St. Tammany Parish Coroner’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

March 16, 2018  
Mandeville, Louisiana

A handwritten signature in black ink that reads "Erickson Krentel CPA".

Certified Public Accountants

**ST. TAMMANY PARISH CORONER**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**SECTION I SUMMARY OF AUDIT RESULTS**

1. The independent auditors' report expresses an unmodified opinion on the financial statements of the St. Tammany Parish Coroner.
2. No significant deficiencies or material weaknesses in internal control related to the audit of the financial statements were reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the St. Tammany Parish Coroner are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
4. A management letter was issued for the year ended December 31, 2017.

**SECTION II FINANCIAL STATEMENT FINDINGS**

No financial statement findings were reported for the year ended December 31, 2017.

**ST. TAMMANY PARISH CORONER**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

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

2016-001 Adherence to Capitalization Policy

The Coroner failed to correctly classify several significant purchases as capital outlays or fixed assets for its financial statement report and depreciation schedule during 2016.

This issue has been resolved through the implementation of procedures to review the classification of supplies purchases.

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

Not Applicable

**SECTION III MANAGEMENT LETTER**

2016-002 Classification of Employees in Parish Personnel Salary Matrix

The Coroner failed to obtain approval from St. Tammany Parish Council to create one employee's position and classification within St. Tammany Parish Personnel Salary Matrix (the Matrix).

This issue has been resolved through the Parish's approval of the employee's position and classification within the Matrix. The Coroner has instituted procedures to ensure each new position has a job description, is placed within the Matrix, and is approved by the St. Tammany Parish Council.

2016-003 Vehicle Take Home Policy

The Coroner was lacking several policies regarding vehicle usage that could improve controls and reduce the risk of fraud or waste.

This issue has been resolved through the Coroner refining its policies and procedures regarding vehicle usage.

2016-004 Prescribed Form for Bid Law Compliance

The Coroner was not using a standardized form to summarize its bid law compliance, which made it more difficult to track its compliance.

This issue has been resolved through the Coroner creating a coversheet to be used with all purchases that are subject to bid law.



## MANAGEMENT LETTER

To the St. Tammany Parish Coroner  
Lacombe, Louisiana

In planning and performing our audit of the financial statements of the governmental activities and each major fund of St. Tammany Parish Coroner (the Coroner), as of and for the year ended December 31, 2017, in accordance with auditing standards generally accepted in the United States of America, the *Louisiana Governmental Audit Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards* we considered the Coroner's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an our opinion 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.

However, during our audit, we became aware of a matter that is an opportunity for strengthening internal controls and operating efficiencies. This letter summarizes our comment and suggestion regarding that matter. This letter does not affect our report dated March 16, 2018, on the financial statements of St. Tammany Parish Coroner.

We will review the status of this comments during our next audit engagement. We have already discussed this comment and suggestion with various St. Tammany Parish Coroner personnel, and we will be pleased to discuss this comment in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation. Our comment is summarized as follows:

### **2017-001 Vehicle Log Book**

During our audit procedures, we noted that the Coroner retains a log book to track driver and vehicle mileage. Each employee using a vehicle owned by the Coroner is required to fill out the log book prior to departure and upon return. However, we noted that the policy was not being followed for one maintenance vehicle due to its infrequent use away from the Coroner's facility. We recommend that the established policy be followed uniformly across the organization.

This letter is intended solely for the information and use of St. Tammany Parish Coroner, St. Tammany Parish, and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this letter is distributed by the Legislative Auditor as a public document.

March 16, 2018  
Mandeville, Louisiana

Certified Public Accountants



## ST. TAMMANY PARISH CORONER'S OFFICE

65278 HIGHWAY 434 • LACOMBE, LA 70445

OFFICE: 985-781-1150 • FAX: 985-781-1148

March 16, 2018

Louisiana Legislative Auditor

St. Tammany Parish Coroner respectfully submits the following corrective action plan for the year ended December 31, 2017.

Name and address of independent public accounting firm:

Ericksen Krentel LLP  
2895 Highway 190, Ste 213  
Mandeville, LA 70471

Audit Period: January 01, 2017 – December 31, 2017

The comments from the December 31, 2017 management letter are discussed below. The comments are numbered consistently with the numbers assigned in the management letter.

### SECTION III MANAGEMENT LETTER ITEMS

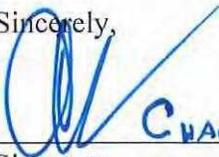
#### 2017-001 Vehicle Log Book

Recommendation: We recommend that the Coroner's established policy of the use of a vehicle log book for tracking driver and vehicle mileage be followed uniformly across the organization.

Management's Response: Management agrees with the recommendation and will institute procedures to ensure vehicle mileage is logged in the log book for all of the Coroner's vehicles.

If there are any questions regarding this plan, please contact Ken Fielder, Administrator, at (985)-781-1150.

Sincerely,

  
Charles Preston, MD  
Signature

Coroner  
Title

  
Ken Fielder

Administrator

ST. TAMMANY PARISH CORONER

LACOMBE, LOUISIANA

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED

DECEMBER 31, 2017



**ERICKSEN KRENTEL**<sup>LLP</sup>  
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS



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

To the St. Tammany Parish Coroner  
Lacombe, Louisiana

We have performed the procedures enumerated below, which were agreed to by the St. Tammany Parish Coroner and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the agreed upon procedures for the year ended December 31, 2017 in accordance with Act 774 of 2014 Regular Legislative Session. The St. Tammany Parish Coroner's management is responsible for those C/C areas identified in the agreed upon procedures. The sufficiency of these procedures is solely the responsibility of those parties specified in the 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.

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

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

This report is intended solely for the use of the specified parties and is not intended to be and should not be used by anyone other than those specified parties. The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the agreed upon procedures, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

April 24, 2018  
Mandeville, Louisiana

A handwritten signature in black ink that reads "Ericksen Krentel LLP".

Certified Public Accountants

**ST. TAMMANY PARISH CORONER**  
**AGREED-UPON PROCEDURES**  
**JANUARY 1, 2017 TO DECEMBER 31, 2017**

**Payroll and Personnel (follow-up)**

1. **Procedures:** Obtain a listing of employees (and elected officials) 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 pay rate structure established by the cooperative endeavor agreement with the parish.
  - 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 the cooperative endeavor agreement with the parish.

**Results:** For each employee tested, compensation paid appeared to be made in strict accordance with the terms of the pay rate structure established by the cooperative endeavor agreement with St. Tammany Parish. Changes made to hourly rates were approved in writing and were in accordance with the cooperative endeavor agreement with St. Tammany Parish.

**Vehicle Take-Home Policy (follow-up)**

1. **Procedures:** Obtain the entity's written policies and procedures over vehicle usage (or report that the entity does not have any written policies and procedures over vehicle usage) and report whether those written policies and procedures address the following:
  - a) Requirement for annual verification of employee driving records.

**Results:** The written policies and procedures over vehicle usage contain a requirement that all employees assigned a take home vehicle have their driving records verified on an annual basis.

2. **Procedures:** Obtain a listing of all take-home vehicles and obtain management's representation that the listing is complete. Report the number of take-home vehicles.

**Results:** We obtained a listing of take-home vehicles and management's representation that it is complete. The Coroner currently has five take-home vehicles.

3. **Procedures:** Select all take-home vehicles, obtain supporting documentation, and perform the following:
  - a) Report management's written justification for assigning each take-home vehicle;

**ST. TAMMANY PARISH CORONER**  
**AGREED-UPON PROCEDURES (CONTINUED)**  
JANUARY 1, 2017 TO DECEMBER 31, 2017

- b) Report whether the vehicle assignment (to an employee) is documented in writing;
- c) Report whether a driving record verification has been performed for the assigned employee within the last year.

**Results:** Management justified that take-home vehicles can be assigned to employees who are on call at all times or have supervisory duties. Each vehicle assignment is documented through the use of a take-home vehicle receipt which is signed by the employee to whom the vehicle is assigned. A driving record verification was performed for each employee to whom a vehicle is assigned.

**Public Bid Law**

1. **Procedures:** 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.

**Results:** We obtained the general ledger and management's representation that it is complete.

2. **Procedures:** Using the listing above, aggregate the disbursements by vendor, and select the five vendors that were paid the most money during the fiscal period. Exclude vendor payments for professional service contracts and purchases on state contract.

**Results:** No exceptions were noted.

3. **Procedures:** Compare total payments for each vendor to the thresholds set in the Louisiana Public Bid Law (R.S. 38:2211-2296) or Procurement Code (R.S. 39:1551-39:1755), if adopted.

**Results:** No exceptions were noted.

4. **Procedures:** For each vendor that met the legal thresholds in #3 above, obtain supporting vendor documentation, compare to legal requirements (e.g., solicited quotes or bids, advertisement, selected lowest bid), and report whether purchases/payments were made in accordance with the Louisiana Public Bid Law or Procurement Code, if adopted.

**Results:** Each transaction tested appeared to comply with Louisiana Public Bid Law.