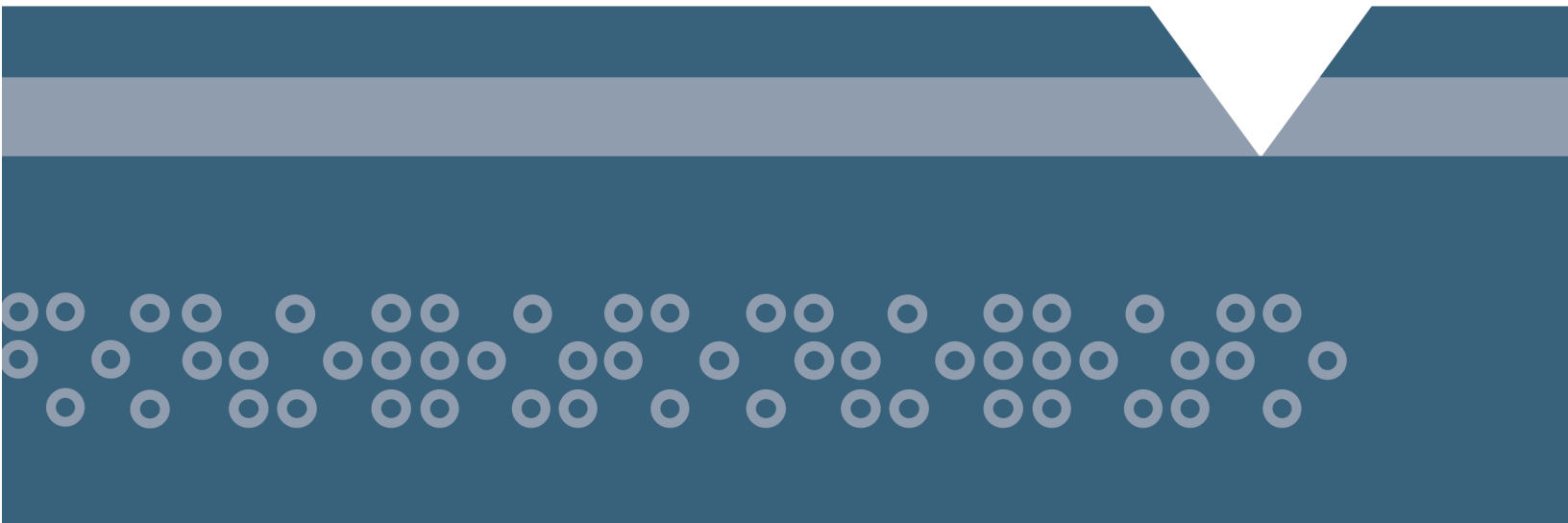


Ouachita Parish Coroner's Office
West Monroe, Louisiana

Financial Statements
For the Year Ended December 31, 2024



OUACHITA PARISH CORONER'S OFFICE

WEST MONROE, LOUISIANA

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To the Ouachita Parish Coroner
West Monroe, Louisiana

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

Opinions

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the Ouachita Parish Coroner's Office as of December 31, 2024, 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.

Basis for Opinions

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

Responsibilities of Management for the Financial 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 13 and 14 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during the 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 assurances.

Emphasis of Matter

Management has omitted 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 opinions on the basic financial statements are not affected by this missing information.

Supplementary 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 schedule of compensation, benefits and other payments to agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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, this 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 August 31, 2026, on our consideration of the Ouachita Parish Coroner's Office's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Ouachita Parish Coroner's Office's 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 Ouachita Parish Coroner's Office's internal control over financial reporting and compliance.

Heard, McElroy & Vestal, LLC

Monroe, Louisiana
August 31, 2026

GOVERNMENT-WIDE FINANCIAL STATEMENTS

OUACHITA PARISH CORONER'S OFFICE

WEST MONROE, LOUISIANA

STATEMENT OF NET POSITION

DECEMBER 31, 2024

	Governmental Activities
ASSETS	
Cash	\$ 93,237
Due from other governments	23,900
Total assets	\$ 117,137
LIABILITIES	
Accounts payable	\$ 35,047
Payroll liabilities	22,654
Due to Coroner	59,436
Total liabilities	\$ 117,137
NET POSITION	
Unrestricted	\$ -
Total net position	\$ -

The accompanying notes are an integral part of this financial statement.

		<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Function/Program Activities:				
Government Activities				
General government	\$ 1,024,285	\$ 824,195	\$ 200,090	\$ -
	Change in net position			-
	Net position - beginning			-
	Net position - ending			\$ -

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FUND FINANCIAL STATEMENTS

OUACHITA PARISH CORONER'S OFFICE
WEST MONROE, LOUISIANA
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	<u>General Fund</u>
ASSETS	
Cash	\$ 93,237
Due from other governments	<u>23,900</u>
 TOTAL ASSETS	 <u><u>\$ 117,137</u></u>
 LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ 35,047
Payroll liabilities	22,654
Due to Coroner	<u>59,436</u>
 Total liabilities	 <u>117,137</u>
Fund Balance:	
Unassigned	<u>-</u>
 Total fund balance	 <u>-</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u><u>\$ 117,137</u></u>

The accompanying notes are an integral part of this financial statement.

OUACHITA PARISH CORONER'S OFFICE
WEST MONROE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	General Fund
Revenues:	
Charges for services	\$ 824,195
Contract with Ouachita Parish Police Jury	<u>200,090</u>
Total revenues	<u>1,024,285</u>
Expenditures:	
Personnel services	256,336
Professional and technical services	736,681
Other operating expenses	<u>31,268</u>
Total expenditures	<u>1,024,285</u>
Excess of revenues over expenditures	-
Fund balance - beginning	<u>-</u>
Fund balance - ending	<u><u>\$ -</u></u>

The accompanying notes are an integral part of this financial statement.

OUACHITA PARISH CORONER'S OFFICE
WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Chapter 3 of Title 33 of the Louisiana Statutes of 1950, the Coroner for Ouachita Parish is elected by the voters of Ouachita Parish for a four-year term. The Coroner investigates all deaths, performs autopsies, furnishes death certificates, provides mental health services and examines cases for other crimes under police investigation.

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

Reporting Entity:

The Ouachita Parish Coroner is an independently elected parish official. As such, the Coroner is solely responsible for the operations of his/her office and accordingly, is a separate governmental reporting entity. The accompanying financial statements represent the financial activity of the Coroner's office and include all governmental activities, funds, account groups, and activities that are controlled by the Coroner as an independently elected official. Certain entities of the local government over which the Coroner's office exercises no oversight responsibility, such as the parish police jury, other independently elected parish officials, and municipalities within the parish are excluded from the accompanying general purpose financial statements. These units of the government are considered separate reporting entities and issue general purpose financial statements separate from that of the Coroner's Office.

Basis of Presentation:

The accompanying financial statements have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) 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 financial statements consist of the government-wide statements on all activities of the Coroner and the governmental fund financial statements.

Government-wide Financial Statements

The government-wide financial statements include the Statement of Net Position and the Statement of Activities for all activities of the Coroner. The government-wide presentation focuses primarily on the sustainability of the Coroner as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

Fund Financial Statements

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

OUACHITA PARISH CORONER'S OFFICE
WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The following is the governmental fund of the Coroner:

General Fund - The General Fund, a governmental fund type, is the general operating fund of the Coroner. It is used to account for and report all financial resources not accounted for and reported in another fund.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

Government-Wide Financial Statements – The governmental-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. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Governmental fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the government's availability criteria (susceptible to accrual). Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Charges for services are recorded when earned since they are measurable and available. Miscellaneous revenues are recorded as revenues when received in cash by the Coroner because they are generally not measurable until actually received. Intergovernmental revenues represent reimbursements for employee salaries, payroll taxes, insurance, and other expenditures. Such revenues are recorded when the qualifying expenditure is incurred.

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

Use of Estimates

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

Budgetary Accounting

The Coroner's Office is legally required to prepare a budget. The budget is prepared and adopted prior to the beginning of each fiscal year and was amended once prior to year end. The budget presentation is included in the required supplementary information.

OUACHITA PARISH CORONER'S OFFICE
WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

Compensated Absences

Employees of the Coroner's Office are entitled to paid vacations, sick days and other time off depending on job classification, length of service and other factors. The Coroner's Office does not accumulate vacation or sick time and the Coroner's Office's policy is to recognize the costs of compensated absences when paid.

Cash and Cash Equivalents

Cash includes amounts in demand deposit, interest-bearing demand, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less when purchased. Under state law, the entity 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.

Accounts Receivable

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

Revenue - Coroner Fees

The Coroner bills the Cities of Monroe and West Monroe as well as the Ouachita Parish Police Jury for various services rendered based on a fee schedule. Other parishes are billed for Coroner Emergency Certificates issued only.

Expenditures/ Expenses:

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

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

Fund Equity

Government-wide Statements:

Equity is classified as a net position and displayed in up to three components:

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 that are attributable to the acquisition, construction or improvement of those assets, if any.

Restricted - Consists of assets and deferred outflow of resources less liabilities and deferred inflow of resources (net position) with constraints placed on the use either by (1) external groups such as creditors, grantors, contributions or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

OUACHITA PARISH CORONER'S OFFICE
WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

Unrestricted - All other net position that does not meet the definition of "restricted" or "Net investment in capital assets."

When an expenditure is incurred for purposes for which both restricted and unrestricted resources are available for use, it is the Coroner's policy to use restricted resources first, then unrestricted resources as they are needed. As of December 31, 2024, and for the year then ended, the Coroner did not have or receive restricted resources.

Fund Financial Statements:

GASB Statement No. 54 establishes standards for five fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in government funds. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

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

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

Committed Fund Balance – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Coroner – the government's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the Coroner removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

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

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

When both restricted and unrestricted resources are available for use, it is the Coroner's policy to use externally restricted resources first, then unrestricted resources – committed, assigned and unassigned – in order as needed.

NOTE 2 – REIMBURSEMENT AND FUNDING AGREEMENT WITH OPPJ

The physical office space used by the Coroner's Office is provided by the Ouachita Parish Police Jury (OPPJ). The value of this in-kind rent is not recognized as revenue or an expenditure on the accompanying financial statements. On October 1, 2024, the OPPJ entered into a Cooperative Endeavor Agreement with the Coroner of Ouachita Parish. Under this agreement, the OPPJ will reimburse the Coroner up to \$70,176

OUACHITA PARISH CORONER'S OFFICE
WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

annually for the Chief Investigator/1st Assistant Coroner's salary and up to \$41,600 annually for the Office Manager's salary, with payments made monthly upon submission of appropriate documentation. The OPPJ also provides a \$1,000 monthly automobile expense stipend and reimburses \$6.00 per hour for the SANE (Sexual Assault Nurse Examiner) "on call" pay, up to 24 hours per day. Payments are made monthly upon submission of appropriate documentation. The agreement is effective through December 31, 2025, and will automatically renew for one-year terms unless notice of non-renewal is provided before October 1 of the current term. The agreement does not create a partnership or joint venture and may be amended only by mutual written consent of both parties. Amounts received or reimbursed under the Cooperative Endeavor Agreement, unlike the in-kind office space described above, are recognized as revenue and related expenditures in accordance with the terms of the agreement as services are rendered and costs are incurred.

NOTE 3 – CASH AND CASH EQUIVALENTS

As of December 31, 2024, the Coroner had cash and cash equivalents with a book balance of \$93,237 and a bank balance of \$93,489. Under state law, deposits must be secured by federal deposit insurance or the pledge of securities. As of December 31, 2024, the Coroner's bank balance was fully covered by federal deposit insurance.

NOTE 4 – CONCENTRATION OF CREDIT RISK

The Coroner provides coroner and interdiction services under normal credit arrangements. Most of the Coroner's clients are located in northeastern Louisiana.

The Coroner has concentrated its credit risk related to cash deposits by maintaining its deposits at one financial institution.

Unless otherwise disclosed, the Coroner does not obtain collateral or other security to support financial instruments subject to credit risk.

NOTE 5 - SUBSEQUENT EVENTS

Management evaluated subsequent events through August 31, 2026, the date the financial statements were available to be issued, and identified no events requiring recognition or disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

OUACHITA PARISH CORONER'S OFFICE
WEST MONROE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
JANUARY 1, 2024 THROUGH MARCH 24, 2024

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Favorable (Unfavorable)
Revenues (Inflows):				
Coroner fees	\$ -	\$ -	\$ 221,085	\$ 221,085
Reimbursements	-	-	47,822	47,822
Other income	-	-	8,160	8,160
Total revenues	-	-	277,067	277,067
Expenditures (Outflows):				
Personnel services	-	-	259,872	(259,872)
Professional and technical services	-	-	142,779	(142,779)
Other operating expenses	-	-	20,660	(20,660)
Total expenditures	-	-	423,311	(423,311)
Excess of revenues over expenditures	-	-	(146,244)	(146,244)
Fund balance - beginning	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ (146,244)	\$ (146,244)

OUACHITA PARISH CORONER'S OFFICE
WEST MONROE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
MARCH 25, 2024 THROUGH DECEMBER 31, 2024

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Favorable (Unfavorable)
Revenues (Inflows):				
Coroner fees	\$ 575,009	\$ 575,009	\$ 584,818	\$ 9,809
Reimbursements	-	-	162,400	162,400
Other income	12,309	12,309	-	(12,309)
Total revenues	587,318	587,318	747,218	159,900
Expenditures (Outflows):				
Personnel services	294,447	294,447	113,557	180,890
Professional and technical services	275,000	275,000	476,809	(201,809)
Other operating expenses	9,230	9,230	10,608	(1,378)
Total expenditures	578,677	578,677	600,974	(22,297)
Excess of revenues over expenditures	8,641	8,641	146,244	137,603
Fund balance - beginning	-	-	(146,244)	(146,244)
Fund balance - ending	\$ 8,641	\$ 8,641	\$ -	\$ (8,641)

OTHER SUPPLEMENTARY INFORMATION

OUACHITA PARISH CORONER'S OFFICE
WEST MONROE, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2024

		Dr. Marshall Sanson	
		<u>(03/25/2024 - 12/31/2024)</u>	
Purpose:			
Coroner Salary	\$	120,000	
Coroner Service Fees		165,000	
Total	\$	285,000	

		Dr. Teri O'Neal	
		<u>(01/01/2024 - 3/24/2024)</u>	
Purpose:			
Coroner Service Fees	\$	259,872	

OTHER REPORTS



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Ouachita Parish Coroner's Office
West Monroe, Louisiana

**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***

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 Ouachita Parish Coroner's Office as of and for the year ended December 31, 2024, and the related notes to financial statements, which collectively comprise the Coroner's basic financial statements and have issued our report thereon dated August 31, 2026.

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) as a basis for designing 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 of 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 and therefore, material weaknesses or significant deficiencies in internal control may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2024-01 that we consider to be a significant deficiency.

Report on 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2024-02 and 2024-03.

Ouachita Parish Coroner's Response to Findings

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

Purpose of this Report

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

Heard, McElroy & Vestal, LLC

Monroe, Louisiana
August 31, 2026

OUACHITA PARISH CORONER'S OFFICE
WEST MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2024

A. Summary of Audit Results

1. The auditor's report expresses an unmodified opinion on the basic financial statements of the Ouachita Parish Coroner's Office.
2. Two instances of noncompliance material to the basic financial statements were disclosed during the audit.
3. One significant deficiency in internal control, relating to the audit of the financial statements, is reported.
4. No management letter was issued in connection with the audit.
5. No federal single audit was required under the Uniform Guidance relating to the financial statements of the Ouachita Parish Coroner's Office.

B. Findings — Financial Statement Audit

2024-01: Inadequate Segregation of Duties

Condition: We noted that key financial processes lack adequate segregation of duties. Specifically, the same individual is responsible for initiating, approving, and recording journal entries in the general ledger. Additionally, this individual has access to both cash receipts and bank reconciliation functions.

Criteria: Internal control standards require segregation of duties to reduce the risk of errors or fraud. Duties should be divided among different individuals to ensure that no one person has control over all aspects of a financial transaction.

Cause: The entity has limited staffing and has not implemented sufficient compensating controls to mitigate the risk associated with incompatible duties.

Effect: The lack of segregation of duties increases the risk that errors or irregularities may occur and go undetected. This lack of segregation undermines the effectiveness of internal controls and may expose the organization to financial misstatements or fraud.

Recommendation: We recommend that management implement proper segregation of duties across key financial functions. Where staffing limitations make full segregation impractical, management should implement and document compensating controls. These may include independent review and approval of journal entries, bank reconciliations, and cash handling activities by a member of management or the governing board not involved in day-to-day processing.

Management's Response: Management acknowledges the risk and notes that due to the small size of the organization and limited personnel, complete segregation of duties is not feasible. However, all accounting activities, including journal entries and reconciliations, are subject to regular review and oversight by management to provide compensating control. Management will continue to assess and enhance oversight procedures where possible.

OUACHITA PARISH CORONER'S OFFICE
WEST MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2024

2024-02: Late Filing of Audit Report

Condition: The audit report was submitted after the statutory due date.

Criteria: Louisiana Revised Statute 24:513 requires that all local auditees submit their audited financial statements to the Louisiana Legislative Auditor (LLA) no later than six months after their fiscal year end.

Cause: Delays in completing engagement documentation and transition of a new Coroner.

Effect: The Coroner is not in compliance with the state statute which could prevent the Coroner from receiving state and federal funds and delay the resolution of any compliance issues and findings identified by the audit.

Recommendation: Management should initiate the audit engagement process earlier to ensure timely completion and submission of the audit report.

Management's Response: In the future, we will begin the engagement process earlier to ensure compliance with the statutory deadline.

2024-03: Noncompliance with the Local Government Budget Act

Condition: Actual expenditures exceed the Coroner's budgeted amounts.

Criteria: Louisiana Revised Statute (R.S. 39:1301-1315) require that local governments adopt and adhere to an annual budget for the general fund and each special revenue fund.

Cause: Prior to the March 2024 transition in Coroners, expenditures were not adequately monitored against budgeted amounts and necessary budget amendments were not adopted. Following the transition, the newly elected Coroner implemented appropriate budgeting practices; however, the fiscal year concluded with actual expenditures exceeding the final budget.

Effect: The Coroner is not in compliance with the state statute which could prevent the Coroner from receiving state and federal funds and delay the resolution of any compliance issues and findings identified by the audit.

Recommendation: Management should continue to monitor budget-to-actual results throughout the year and adopt budget amendments as necessary to remain in compliance with the Local Government Budget Act.

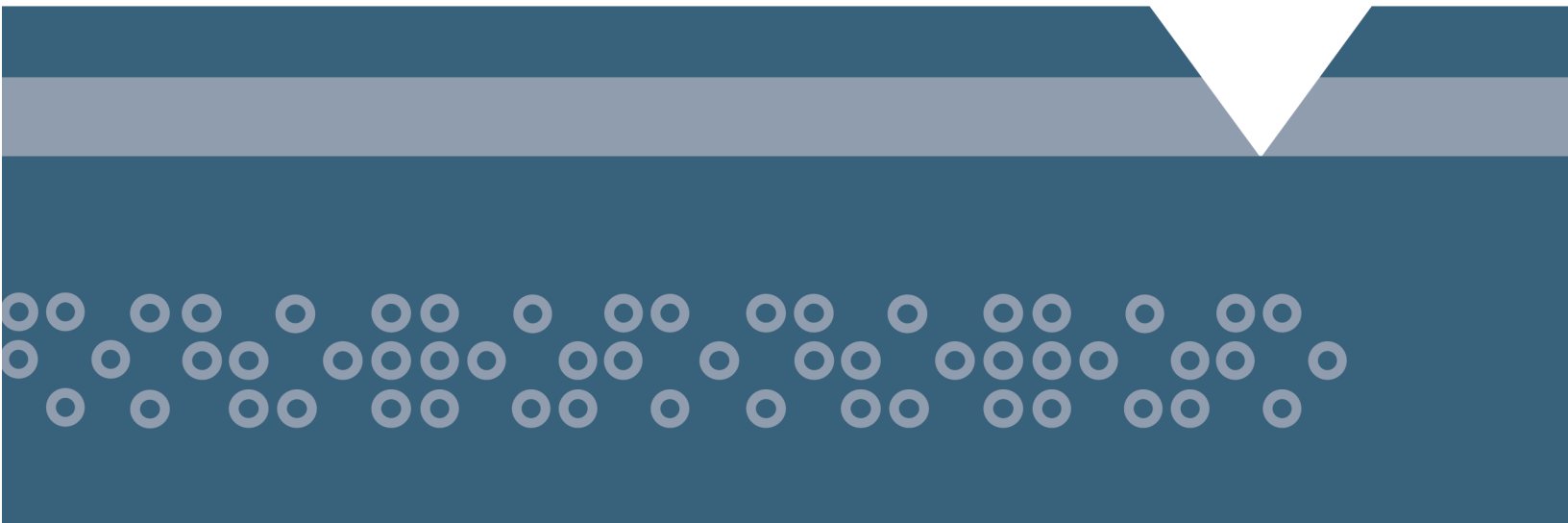
Management's Response: The current Coroner assumed office in March 2024 and has implemented procedures to monitor budget-to-actual activity throughout the year. Management will continue these practices and will amend the budget, when necessary, to maintain compliance with the Local Government Budget Act.

OUACHITA PARISH CORONER'S OFFICE
WEST MONROE, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2024

No findings were reported in the prior year.

Ouachita Parish Coroner's Office

Agreed-Upon Procedures Report
For the Year Ended December 31, 2024



CERTIFIED PUBLIC
ACCOUNTANTS



PREMIER PLAZA
1900 N. 18TH STREET, SUITE 300 | MONROE, LOUISIANA 71201
318.388.3108 (P) | 318.429.2124 (F)

Ouachita Parish Coroner's Office
West Monroe, Louisiana

Louisiana Legislative Auditor
Baton Rouge, Louisiana

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2024**

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2024, through December 31, 2024. Ouachita Parish Coroner's Office ("The Coroner's") management is responsible for those C/C areas identified in the SAUPs.

The Coroner has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2024, through December 31, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
 - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
 - b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
 - c) ***Disbursements***, including processing, reviewing, and approving.
 - d) ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (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).

- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
- 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.
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Findings: One exception noted. The Coroner does not have a written policy and procedure that addresses a dollar threshold by category of expense for travel reimbursements.

Board or Finance Committee

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

- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
- d) Observe whether the board or finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Findings: Procedure was not performed as the Coroner was exempt from testing, because the Coroner had no exceptions in its 2023 report.

Bank Reconciliations

- 3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
 - b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and
 - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Findings: Procedure was not performed as the Coroner was exempt from testing, because the Coroner had no exceptions in its 2023 report.

Collections (excluding electronic funds transfers)

- 4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
- 5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a) Employees that are responsible for cash collections do not share cash drawers/registers.
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.
6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was enforced during the fiscal period.
 7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day).
 - a) Observe that receipts are sequentially pre-numbered.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
 - d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - e) Trace the actual deposit per the bank statement to the general ledger.

Findings: Procedure was not performed as the Coroner was exempt from testing, because the Coroner had no exceptions in its 2023 report.

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

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
 - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - b) At least two employees are involved in processing and approving payments to vendors.
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files unless another employee is responsible for periodically reviewing changes to vendor files.
 - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

- e) Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.
10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:
- a) Observe that the disbursement matched the related original itemized invoice, and that supporting documentation indicates that deliverables included on the invoice were received by the entity.
 - b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.
11. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3 above, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g. sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy.

Findings: Procedure was not performed as the Coroner was exempt from testing, because the Coroner had no exceptions in its 2023 report.

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

12. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
13. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card, obtain supporting documentation, and:
- a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [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.]]
 - b) Observe that finance charges and late fees were not assessed on the selected statements.
14. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Findings: The Coroner does not have any credit, debit, fuel, or purchase cards.

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

15. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

a) If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

c) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Findings: Procedure was not performed as the Coroner was exempt from testing, because the Coroner had no exceptions in its 2023 report.

Contracts

16. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval).

d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Findings: Procedure was not performed as the Coroner was exempt from testing, because the Coroner had no exceptions in its 2023 report.

Payroll and Personnel

17. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
18. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #17 above, obtain attendance records and leave documentation for the pay period, and:
 - a) Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)
 - b) Observe that supervisors approved the attendance and leave of the selected employees or officials.
 - c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - d) Observe that the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
19. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.
20. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Findings: Procedure was not performed as the Coroner was exempt from testing, because the Coroner had no exceptions in its 2023 report.

Ethics

21. Using the 5 randomly selected employees/officials from procedure #17 under "Payroll and Personnel" above, obtain ethics documentation from management, and:
 - a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period as required by R.S. 42:1170.
 - b. Observe that the entity maintains documentation which demonstrates each employee and official was notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
22. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Findings: Procedure was not performed as the Coroner was exempt from testing, because the Coroner had no exceptions in its 2023 report.

Debt Service

23. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
24. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Findings: Procedure was not performed as the Coroner was exempt from testing, because the Coroner had no exceptions in its 2023 report.

Fraud Notice

25. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.
26. Observe that the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Findings: Procedure was not performed as the Coroner was exempt from testing, because the Coroner had no exceptions in its 2023 report.

Information Technology Disaster Recovery/Business Continuity

27. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**
 - a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
 - b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - c. Obtain a listing of the entity's computers currently in use, and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and

active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

28. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure 19. Observe evidence that the selected terminated employees have been removed or disabled from the network.
29. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows: a) Hired before June 9, 2020 - completed the training; and b) Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

Findings: *We performed the procedure and discussed the results with management.*

Prevention of Sexual Harassment

30. Using the 5 randomly selected employees/officials from procedure #17 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year, as required by R.S. 42:343.
31. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
32. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that it includes the applicable requirements of R.S. 42:344:
 1. Number and percentage of public servants in the agency who have completed the training requirements;
 2. Number of sexual harassment complaints received by the agency;
 3. Number of complaints which resulted in a finding that sexual harassment occurred;
 4. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 5. Amount of time it took to resolve each complaint.

Findings: *One exception noted. The Coroner did not file an annual sexual harassment report.*

Management's Response

We agree with the results of the procedures and will address the identified exceptions.

We were engaged by the Coroner to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the 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.

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

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

Heard, McElroy & Vestal, LLC

Monroe, Louisiana
August 31, 2026