

**IBERVILLE PARISH CORONER'S OFFICE
PLAQUEMINE, LOUISIANA**

REVIEWED FINANCIAL REPORT

DECEMBER 31, 2017

**IBERVILLE PARISH CORONER'S OFFICE
PLAQUEMINE, LOUISIANA
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DECEMBER 31, 2017**

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BAXLEY AND ASSOCIATES, LLC

P. O. Box 482
58225 Belleview Drive
Plaquemine, Louisiana 70764
Phone (225) 687-6630 Fax (225) 687-0365

Hugh F. Baxley, CPA/CGMA/CVA
Margaret A. Pritchard, CPA/CGMA

Staci H. Joffrion, CPA/CGMA

To the Honorable James Grace, MD
Iberville Parish Coroner's Office
Plaquemine, Louisiana

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

We have reviewed the accompanying financial statements of the governmental activities of the Iberville Parish Coroner's Office as of and for the year ended December 31, 2017, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Other Matter paragraphs

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, on page 18, 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 not audited or reviewed such required supplementary information, and, accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on it.

The accompanying Budgetary Comparison Schedule has been reviewed by us, and based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such information.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America required to be presented to supplement the basic financial statements. The Management Discussion and Analysis, 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 the of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content.

In accordance with the Louisiana Government Audit Guide and the provisions of state law, we have issued a report dated, May 21, 2018, on the results of our agreed upon procedures.

Baxley & Associates, LLC

Plaquemine, Louisiana
May 21, 2018

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

**IBERVILLE PARISH CORONER'S OFFICE
STATEMENT OF NET POSITION
DECEMBER 31, 2017**

CURRENT ASSETS	
Cash and Cash Equivalents	\$ 33,834
Account Receivable	657
Total Current Assets	\$ 34,491
 CURRENT LIABILITIES	
Account Payable	\$ 1,186
Salaries Payable	2,683
Payroll Taxes Payable	2,727
Total Current Liabilities	6,596
 LONG-TERM LIABILITIES	
Compensated Absences Payable	8,752
TOTAL LIABILITIES	15,348
 NET POSITION	
Unrestricted	19,143
TOTAL NET POSITION	\$ 19,143

See accompanying notes and independent accountant's review report.

**IBERVILLE PARISH CORONER'S OFFICE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017**

		Program Revenue		Net (Expenses) Revenues and Change in Net Position
	Expenses	Charges for Services	Capital and Operating Grant	Governmental Activities
Governmental Activities:				
General Government				
Public Safety	\$ (345,883)	\$ 69,740	\$ -	\$ (276,143)
Total Governmental Activities	\$ (345,883)	\$ 69,740	\$ -	\$ (276,143)
General Revenues:				
Intergovernmental Revenue				294,000
Use of Money				94
Other Income				1,192
Total General Revenues				295,286
Change in Net Position				19,143
Net Position - December 31, 2016				-
Net Position - December 31, 2017				\$ 19,143

See accompanying notes and independent accountant's review report.

GOVERNMENTAL FUND STATEMENTS

**IBERVILLE PARISH CORONER'S OFFICE
PLAQUEMINE, LOUISIANA
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2017**

ASSETS

Cash and cash equivalents	\$	33,834
Accounts receivable		<u>657</u>

TOTAL ASSETS		<u><u>34,491</u></u>
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LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable		1,186
Salaries payable		2,683
Payroll taxes payable		<u>2,727</u>

TOTAL LIABILITIES		6,596
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FUND BALANCE

Fund balance - unassigned		27,895
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Amounts reported for governmental activities in the statement of net position are different because:

Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the funds.

Compensated Absences		<u>(8,752)</u>
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TOTAL NET POSITION	\$	<u><u>19,143</u></u>
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See accompanying notes and independent accountant's review report.

**IBERVILLE PARISH CORONER'S OFFICE
 PLAQUEMINE, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2017**

REVENUES

Intergovernmental revenue	\$	294,000
Fees		69,740
Interest income		95
Other income		1,192
		1,192

TOTAL REVENUES 365,027

EXPENDITURES

Salaries		176,743
Related payroll expenses		34,829
Bank charges		20
Insurance		25,051
Dues and subscriptions		503
Supplies		3,956
Postage/box rent		399
Rent		7,500
Professional services		24,100
Mental health		58,289
Telephone		4,035
Utilities		1,707
		1,707

TOTAL EXPENDITURES 337,132

**EXCESS (DEFICIENCY) OF REVENUES
 OVER EXPENDITURES** 27,895

FUND BALANCE - BEGINNING -

FUND BALANCE - ENDING \$ 27,895

See accompanying notes and independent accountant's review report.

**IBERVILLE PARISH CORONER'S OFFICE
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**

Amounts reported for governmental activities are different because:

Net Change in fund balances - total governmental funds (page 9) \$ 27,895

The liability and expense for compensated absences are not reported in governmental funds. Payments for compensated absences are reported as salaries when they occur. (8,752)

Change in net position of governmental activities (page 6) \$ 19,143

**IBERVILLE PARISH CORONER'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2017**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Coroner for Iberville Parish is elected by the voters of Iberville 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. Prior to 2017, the Iberville Parish Council had assumed the responsibilities of collecting fees and paying expenses of the Coroner's office. In the current period, the Iberville Parish Council transferred this responsibility back to the Coroner's office. The Iberville Parish Council transfers revenue to the Coroner to cover some of the operating expenses and all payroll expenses.

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

Reporting Entity

This financial report has been prepared in conformity with GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments, issued in June 1999. For financial reporting purposes, in conformance with GASB codification Section 2100, the Iberville Parish Coroner's Office's financial statements include all governmental activities, funds, account groups, and activities that are controlled by the Coroner as an independently elected parish official. As an independently elected official, the Coroner is solely responsible for the operations of his office. Accordingly, the Coroner's Office is a separate governmental reporting entity. Certain units of the local government over which the Coroner's Office exercises no oversight responsibility, such as the Parish Council, other independently elected parish officials, and municipalities within the parish excluded from 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

Government-Wide and Fund Financial Statements

The statement of net position and the statement of activities display information about the Iberville Parish Coroner's Office as a whole. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

**IBERVILLE PARISH CORONER'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2017**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

The statement of activities presents a comparison between direct expenses and program revenues for the Iberville Parish Coroner's Office's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the programs, and (b) requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statement:

The Iberville 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.

The Coroner reports the following major governmental fund:

The general fund, a governmental fund type, is the general operating fund of the Iberville Parish Coroner's Office. It is used to account for all financial resources of the Iberville Parish Coroner's Office, except those to be accounted for in other funds.

Measurement Focus, Basis of Accounting

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

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus as described below.

In the fund financial statements, the "current financial resources" measurements focus or the economic resources measurement focus is used as appropriate:

All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

**IBERVILLE PARISH CORONER'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2017**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Basis of Accounting

In the government-wide statement of net position and statement of activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as new current assets. 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 government considers revenues to be available if they are collected within sixty days of the current fiscal period.

Expenditures are generally recognized under modified accrual basis of accounting when the related fund liability is incurred except that accumulated unpaid vacation and sick pay are not accrued. Purchases of various operating supplies are regarded as expenditures at the time purchased.

When 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.

Use of estimates in preparation of financial statements

The preparation of financial statements in conformity with generally accepted principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

Concentration of Risks

The Iberville Parish Coroner's Office receives total support from the Iberville Parish Council (Council).

**IBERVILLE PARISH CORONER'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2017**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Budgetary Accounting

The Coroner's Office did not prepare and adopt a budget for the year ending December 31, 2017.

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 ninety days or less when purchased. Under state law, the municipality may deposit funds in demand deposits, interest—bearing deposits, or time deposits with state bank organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Equity Classifications

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

- a. Invested in capital assets, net of related debt – 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 borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consist of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that does not meet the definition of "restricted" or "invested in capital assets, net of related debt".

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance reports aggregate amounts for five classifications of fund balances based in the constraints imposed on the use of these resources. The Iberville Parish Coroner's Office's policy is to first apply unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

**IBERVILLE PARISH CORONER'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2017**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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

**IBERVILLE PARISH CORONER'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2017**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Revenues, Expenditures, and Expenses

Program Revenues:

Program revenues consist of fees, fines, and charges for services related to governmental fund activities.

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.

NOTE B – CASH

Cash includes amounts in demand deposits. The Iberville Parish Coroner had bank balances at December 31, 2017 of \$42,201 that were covered 100% by Federal Deposit Insurance. The book balance of cash at December 31, 2017 is recorded in the amount of \$2,052.

NOTE C – COMPENSATED ABSENCES

The Iberville Parish Coroner utilizes the same compensated absences policy as the Iberville Parish Council. Substantially all employees earn from ten to twenty days of vacation leave each year depending on their length of service. Vacation leave of up to sixty days may be accumulated. Upon retirement or resignation, employees are paid for accumulated vacation leave not to exceed sixty days. Substantially all employees earn ten days of sick leave each year. Sick leave can be accumulated without limitation.

Upon retirement, unused sick leave of up to forty-five days is paid to the employee at the employee's current rate of pay. Sick leave in excess of forty-five days is forfeited. All vacation pay is accrued when incurred in the government-wide financial statements. The Coroner had accrued compensated absences payable of \$8,252 at December 31, 2017.

NOTE D – INTERGOVERNMENTAL REVENUE

The Iberville Parish Council transfers revenue to the Coroner to cover some of the operating expenses and all payroll expenses.

NOTE E – EVALUATION OF SUBSEQUENT EVENTS

The Iberville Parish Coroner has evaluated subsequent events through May 21, 2018, the date which the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

**IBERVILLE PARISH CORONER'S OFFICE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2017**

	Original Budget	Final Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES				
Intergovernmental revenue	\$ -	\$ -	\$ 294,000	\$ 294,000
Fees	-	-	69,740	69,740
Interest income	-	-	95	95
Other income	-	-	1,192	1,192
TOTAL REVENUES	-	-	365,027	(365,027)
EXPENDITURES				
Salaries	-	-	176,743	(176,743)
Related payroll expenses	-	-	34,829	(34,829)
Bank charges	-	-	20	(20)
Insurance	-	-	25,051	(25,051)
Dues and subscriptions	-	-	503	(503)
Supplies	-	-	3,956	(3,956)
Postage/box rent	-	-	399	(399)
Rent	-	-	7,500	(7,500)
Professional services	-	-	24,100	(24,100)
Mental health	-	-	58,289	(58,289)
Telephone	-	-	4,035	(4,035)
Utilities	-	-	1,707	(1,707)
TOTAL EXPENDITURES	-	-	337,132	(337,132)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	27,895	(27,895)
FUND BALANCE - BEGINNING	-	-	-	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,895</u>	<u>\$ (27,895)</u>

See independent accountant's review report.

OTHER SUPPLEMENTARY INFORMATION

**IBERVILLE PARISH CORONER'S OFFICE
SCHEDULE OF COMPENSATION, BENEFITS, AND
OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2017**

Agency Head Name: James E. Grace

<u>PURPOSE</u>	<u>AMOUNT</u>
Salary	\$ 65,000
TOTAL	\$ 65,000

See independent accountant's review report.

OTHER REPORTS

**IBERVILLE PARISH CORONER'S OFFICE
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2017**

COMPLIANCE:

2017-001 BUDGET

Condition:

The Coroner's Office did not adopt a budget for the year ending December 31, 2017. (This is a repeat finding.)

Criteria:

The Coroner's Office is required to comply with the Local Government Budget Act (R.S. 39:1301-15).

Effect:

The Coroner's Office failed to comply with the Local Government Budget Act (R.S. 39:1301-15).

Recommendation:

The Coroner's Office should adopt an annual budget in accordance with the Local Government Budget Act.

Management's Response:

The Coroner was under the assumption that the Iberville Parish Council was going to assume all financial responsibilities in 2017. The transfer did not take place, and therefore, a budget was not in place by January. The Coroner has a budget in place for 2018.

INTERNAL CONTROL:

2017-002 LACK OF CONTROLS OVER FINANCIAL REPORTING IN ACCORDANCE WITH GAAP

Condition:

The Coroner's Office does not have employees with sufficient expertise and training to prepare financial statements in accordance with generally accepted accounting principles (GAAP). (This is a repeat finding.)

Criteria:

Year-end adjusting journal entries were not made to the financial statements to ensure that the statements were prepared in accordance with generally accepted accounting principles.

**IBERVILLE PARISH CORONER'S OFFICE
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2017**

Effect:

As is common in small organizations, management has chosen to engage the auditor to propose certain year-end adjusting entries and to prepare the annual financial statements. This condition is intentional by management based upon the financial complexity, along with the cost effectiveness of acquiring the ability to prepare financial statements in accordance with generally accepted accounting principles. Consistent with this decision, internal controls over the preparation of year-end adjusting entries and annual financial statements, complete with notes, in accordance with generally accepted accounting principles, have not been established. Under generally accepted auditing standards, this condition represents a significant deficiency in internal controls. Recently issued Statement on Auditing Standards (SAS) 112 requires that we report the above condition as a control deficiency. The SAS does not provide exceptions to reporting deficiencies that are adequately mitigated with non-audit services rendered by the auditor or deficiencies for which the remedy would be cost prohibitive or otherwise impractical.

Recommendation:

As mentioned above, whether or not it would be cost effective to cure a control deficiency is not a factor in applying SAS 112's reporting requirements. Because prudent management requires that the potential benefit from an internal control must exceed its cost, it may not be practical to correct all the deficiencies in auditor reports under SAS 112. In this case we do not believe the significant deficiency described above would be cost effective or practical and accordingly do not believe any corrective action is necessary.

Management's Response:

The Coroner is aware of the condition and feels hiring an employee with requisite qualifications would be cost prohibitive. He feels that the most cost-effective solution is to have his external auditor assist in preparing year-end financial statements in accordance with GAAP.

2017-003 SEGREGATION OF DUTIES

Condition:

The Coroner's Office does not have an adequate segregation of duties at its office. While we recognize that the Coroner's Office may not be large enough to permit an adequate segregation of duties for an effective system of internal control procedures, it is important that you be aware of this condition. (This is a repeat finding.)

Criteria:

An important element in designing an internal accounting control system that safeguards assets and reasonably insures the reliability of the accounting records is the concept of segregation of responsibilities.

**IBERVILLE PARISH CORONER'S OFFICE
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2017**

Effect:

No one person should be assigned duties that would allow that person to commit an error or perpetrate fraud and to conceal the error or fraud. For example, the same person should not be responsible for any two of the following functions: (1) authorization of a transaction, (2) recording of the transactions, or (3) custody of assets involved in the transaction.

Recommendation:

The entity should have a proper segregation of duties.

Management's Response:

The Coroner is aware of the condition and feels hiring more employees would be cost prohibitive. The Coroner has implemented more oversight policies and procedures to strengthen internal controls.

2017-004 PAYROLL TIME SHEETS

Condition:

The Coroner's Office does not require timesheets or approval of time worked.

Criteria:

With payroll being the largest expenditure of the Iberville Coroner's Office, a good control system should be in place requiring all employees to complete time reports to be approved by a supervisor.

Effect:

Internal controls over payroll are insufficient.

Recommendation:

The Coroner's Office should require all employees to complete timesheet that need the approval of a supervisor.

Management's Response:

Beginning in 2018, the Coroner had timesheets in place for office employees that require a supervisor approval.

2017-005 APPROVALS ON DISBURSEMENTS

Condition:

One employee writes, signs, and records checks with no evidence of a supervisor approval.

Criteria:

Disbursements should be approved in writing by a supervisor.

**IBERVILLE PARISH CORONER'S OFFICE
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2017**

Effect:

Internal controls over disbursements are insufficient.

Recommendation:

A supervisor should review and approve all disbursements.

Management's Response:

In the future, the Coroner will review, approve and initial all disbursements.

**IBERVILLE PARISH CORONER'S OFFICE
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2017**

COMPLIANCE:

2016-001 BUDGET

Condition:

The Coroner's Office did not adopt a budget for the year ending December 31, 2016.

Recommendation:

The Coroner's Office should adopt an annual budget in accordance with the Local Government Budget Act.

Current Status:

This condition was not corrected.

INTERNAL CONTROL:

2016-002 LACK OF CONTROLS OVER FINANCIAL REPORTING IN ACCORDANCE WITH GAAP

Condition:

The Coroner's Office does not have employees with sufficient expertise and training to prepare financial statements in accordance with generally accepted accounting principles (GAAP).

Recommendation:

As mentioned above, whether or not it would be cost effective to cure a control deficiency is not a factor in applying SAS 112's reporting requirements. Because prudent management requires that the potential benefit from an internal control must exceed its cost, it may not be practical to correct all the deficiencies in auditor reports under SAS 112. In this case we do not believe the significant deficiency described above would be cost effective or practical and accordingly do not believe any corrective action is necessary.

Current Status:

This condition was not corrected.

**IBERVILLE PARISH CORONER'S OFFICE
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2017**

2016-003 SEGREGATION OF DUTIES

Condition:

The Coroner's Office does not have an adequate segregation of duties at its office. While we recognize that the Coroner's Office may not be large enough to permit an adequate segregation of duties for an effective system of internal control procedures, it is important that you be aware of this condition.

Recommendation:

The entity should have a proper segregation of duties.

Current Status:

This condition was not corrected.

BAXLEY AND ASSOCIATES, LLC

P. O. Box 482
58225 Belleview Drive
Plaquemine, Louisiana 70764
Phone (225) 687-6630 Fax (225) 687-0365

Hugh F. Baxley, CPA/CGMA/CVA
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To the Honorable James Grace, MD
Iberville Parish Coroner's Office
Plaquemine, Louisiana

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Iberville Parish Coroner's Office and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Iberville Parish Coroner's Office's compliance with certain laws and regulations during the year ended December 31, 2017 included in the accompanying Louisiana Attestation Questionnaire. Management of the Iberville Parish Coroner's Office is responsible for its financial records and compliance with applicable laws and regulations. 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*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$30,000, and public works exceeding \$154,450. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

No expenditures were made during the year for materials and supplies exceeding \$30,000, and none were made for public works exceeding \$150,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

The Iberville Parish Coroner does not have a board of directors.

3. Obtain a list of all employees paid during the fiscal year.

Management provided us with the list.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

The Iberville Coroner has no board of directors; therefore, this does not apply.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Management provided us with the required lists. No vendors appeared on both lists.

Budgeting

6. Obtain a copy of the legally adopted budget and all amendments.

The Iberville Parish Coroner did not prepare a budget.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

The Iberville Parish Coroner did not prepare a budget.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

The Iberville Parish Coroner did not prepare a budget; therefore, the actual revenues failed to meet the budget revenues by 100%, and the actual expenditures exceeded budgeted amount by 100%.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and: (a) report whether the six disbursements agree to the amount and payee in the supporting documentation, (b) report whether the six disbursements are coded to the correct fund and general ledger account, and (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

The six disbursements agreed to the amount and payee in the supporting documentation and were coded to the correct fund and general ledger. There was no evidence of supervisory approval as noted in the policies and procedures.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

The Iberville Parish Coroner does not have a board of directors, therefore, this procedure is not applicable.

Debt

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

The Iberville Parish Coroner provided us with deposit slips, and we noted no evidence of bank loans, bonds or like indebtedness.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

Management provided us with a list of payroll disbursements. There were no minutes of board meetings as there is no board of directors. We noted no evidence of payments or approval of payments to employees that may constitute bonuses, advances or gifts.

State Audit Law

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The Iberville Parish Coroner provided for a timely report.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Per management, the Iberville Parish Coroner did not enter into any contracts that utilized state funds and that were subject to the public bid law.

Prior-Year Comments

15. Obtain and report management's representation as to whether any prior-year suggestions, recommendations, and/or comments have been resolved.

Per management, the Iberville Parish Coroner did not resolve any prior year findings.

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. 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 management of the Iberville Parish Coroner's Office and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Baxley & Associates, LLC

May 21, 2018
Plaquemine, Louisiana

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

_____ (Date Transmitted)

Baxley + Associates LLC (CPA Firm Name)
P.O. Box 482 (CPA Firm Address)
Plaquemine, LA 70764 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2018 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

However, we have no purchases subject to Bidlaw Yes No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [] No

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes No []

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes No []

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No []

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No []

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [] No []

NA

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes No []

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [] No

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No []

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes No []

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes No []

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes No []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes No []

The previous responses have been made to the best of our belief and knowledge.

Jo Anne G. Adams Office Manager 4/12/18 Date
Secretary
Treasurer Date
James E. Grace MD President 4/12/18 Date