



LUTHER SPEIGHT & COMPANY, LLC  
Certified Public Accountants and Consultants

ORLEANS PARISH CORONER'S OFFICE SUPPLEMENTAL FUND  
NEW ORLEANS, LOUISIANA

FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED JUNE 30, 2017

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**LUTHER SPEIGHT & COMPANY, LLC**  
**Certified Public Accountants and Consultants**

**INDEPENDENT AUDITOR'S REPORT**

To the Honorable Dr. Jeffrey Rouse  
Coroner for the Parish of Orleans

We have audited the accompanying financial statements of the Supplemental Fund of the Coroner for the Parish of Orleans, as of and for the fiscal year ended June 30, 2017, and the related notes to the financial statements, as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

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

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

Continued,

**Opinion**

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the net position of the Supplemental Fund of the Coroner for the Parish of Orleans, as of June 30, 2017, and the changes in net position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

As discussed in Note 1, the financial statements present only the Supplemental Fund of the Coroner and do not purport to, and do not, present fairly the net position of the Coroner for the Parish of Orleans, as of June 30, 2017, the changes in its net position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Other Matters**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2017, on our consideration of the Coroner's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on integral control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Coroner's internal control over financial reporting and compliance.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The *Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer* is presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Luther Speight & Company CPAs  
New Orleans, Louisiana  
November 3, 2017

**Orleans Parish Coroner's Office**  
**New Orleans, Louisiana**  
**Statement of Net Position - Supplemental Fund**  
**As of June 30, 2017**

**Assets**

Cash and Cash Equivalents	\$ 118,446
Accounts Receivable, net	<u>8,590</u>
Total Assets	<u><u>127,036</u></u>

**Liabilities and Net Position**

Liabilities:

Accounts Payable	<u>26,552</u>
Total Liabilities	<u>26,552</u>

Net Position:

Unrestricted	<u>100,484</u>
Total Net Position	<u>100,484</u>
Total Liabilities and Net Position	<u><u>\$ 127,036</u></u>

The accompanying notes are an integral part of these financial statements.

**Orleans Parish Coroner's Office**  
**New Orleans, Louisiana**  
**Statement of Activities and Change in Net Position - Supplemental Fund**  
**For the Year Ended June 30, 2017**

**Fees for Services**

Autopsy and Toxicology Reports - Out of Parish	\$ 216,740
Cremation Reports	108,700
Storage	45,850
Pouches	29,829
Autopsy Reports	10,275
Grant Support	6,696
DNA Reports	1,750
Miscellaneous Revenue	<u>1,090</u>
Total Fees For Services	<u>420,930</u>

**Expenditures**

Professional Fees	185,743
Supplies - Operations	52,493
Medical Services	43,171
Repairs and Maintenance	33,577
Consultant Services	21,860
Legal Services	21,264
Communications	20,581
Printing and Reproduction	5,885
Burial Expenses	5,040
Office Expenses	4,862
Equipment Purchases	3,972
General Insurance	3,640
Travel, Conference and Convention	3,615
Provision for Doubtful Accounts	3,590
Rent	3,381
Miscellaneous	<u>1,804</u>
Total Expenditures	<u>414,478</u>

Change in Net Position	6,452
Net Position, Beginning of Period	<u>94,032</u>
Prior Period Adjustment	
Net Position End of Period	<u><u>\$ 100,484</u></u>

The accompanying notes are an integral part of these financial statements.

**Orleans Parish Coroner's Office**  
**New Orleans, Louisiana**  
**Statement of Cash Flows - Supplemental Fund**  
**For the Year Ended June 30, 2017**

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in Net Position	<u>\$ 6,452</u>
Adjustments to reconcile changes in net assets to net cash provided in operating activities:	
Decrease in Accounts Receivables	21,924
Increase in Accounts Payable	<u>17,366</u>
Net Cash Provided by Operating Activities	<u>45,742</u>
Net Increase in Cash and Cash Equivalents	<u>45,742</u>
Beginning Cash and Cash Equivalents	<u>72,704</u>
Ending Cash and Cash Equivalents	<u>\$ 118,446</u>

The accompanying notes are an integral part of these financial statements.

**ORLEANS PARISH CORONER'S OFFICE  
NEW ORLEANS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2017**

**NOTE 1- NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES**

***Formation and Operation*** - The authority for the Orleans Parish Coroner's Office (the Coroner's Office) is provided under Article V, Section 29 of the Louisiana Constitution of 1974.

The Coroner's Office determines the manner and cause of death. The Coroner's Office performs autopsies and issues death certificates. It also evaluates the mentally ill and the chemically dependent and determines the appropriate action for those persons.

Dr. Jeffrey Rouse was sworn in as the Orleans Parish Coroner on May 5, 2014.

***Reporting Entity***

The Orleans Parish Coroner is an independently elected parish official to serve a four year term. As such, the Coroner is solely responsible for the operations of his office, and accordingly, is a separate governmental entity. The accompanying financial statements represent the financial activity of the supplemental fund of the Coroner's Office. The financial activities included self generated revenues and related disbursements solely from this fund. Accordingly, these financial statements do not report to present net position, results of operation, and cash flows for the Coroner's Office as a whole.

***Basis of Presentation-*** The accompanying statements of net position of the maintained by the Orleans Parish Coroner's Office 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.

***Basis of Accounting-*** The Coroner's Office uses the accrual basis of accounting to report on its financial position and statement of activities. As such revenues are recorded when earned and measurable and expenditures are recorded when due and payable.

***Supplemental Fund*** – The supplemental fund accounts for the financial activities related to services performed by the Coroner's Office on behalf of parishes other than Orleans. Services performed on behalf of Orleans Parish are accounted for in the basic financial statements of the Coroner's Office and are not a part of these financial statements.

**ORLEANS PARISH CORONER'S OFFICE  
NEW ORLEANS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2017**

**NOTE 1 – (CONTINUED)**

**Capital Assets** – Capital assets are recorded as expenditures in the Supplemental Fund at the time of purchase and the related assets are capitalized. All purchased capital assets are valued at cost where historical records are available and at estimated historical cost where no historical records exist. Donated capital assets, if any, are valued at their estimated fair market value on the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materiality extend asset lives are not capitalized. Assets over \$500 are capitalized.

Depreciation is computed using the straight-line method over the following estimated lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Building and improvements	5 – 40 years
Vehicles	5 years
Furniture and equipment	3 – 10 years

**Cash and Cash Equivalents**- Cash includes amounts in demand deposits, interest-bearing deposits, and time deposits. Under state law, the Coroner's Office may deposit funds in demand deposits, interest-bearing demand deposits, money-market accounts, 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. Cash and cash equivalents include all highly liquid investments.

**Accounts Receivable**- Receivables are comprised of payments to be received at a later date for services utilized by customers and other parishes. When revenue is earned, the appropriate receivable is recorded. When payments are received the receivable is reduced. The Coroner's Office routinely reviews customer balances for collectability. If there is any doubt that a customer payment will be received, the Coroner's Office records an allowance for doubtful accounts. See notes 2 and 3 for additional information on accounts receivable and the allowance for doubtful accounts.

**ORLEANS PARISH CORONER'S OFFICE  
NEW ORLEANS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2017**

**NOTE 1 – (CONTINUED)**

*Net Position* – The Coroner’s Office follows the provisions of Governmental Accounting Standards Board for State and Local Governments which established standards for external financial reporting for all state and local governmental entities, which includes a statement of net position, a statement of activities, and changes in net position, and a statement of cash flows. It requires the classification of net position into three components - Restricted, Temporarily Restricted and Unrestricted.

*Restricted* – This component consists of amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the Coroner to assess, levy, change or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.

*Net Investment in Capital Assets* – This component consist of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

*Unrestricted* – This component consists of amounts that have not been restricted, committed or assigned to specific purposes within the general fund.

As a result of activity through June 30, 2016, there is no balance in restricted or net investment in capital assets of net position.

**NOTE 2 – ACCOUNTS RECEIVABLE**

Accounts Receivable at June 30, 2017 was comprised of the following:

Out of Parish Autopsy & Toxicology Reports	\$ 28,225
Cremation Reports	90
Total Accounts Receivable	<u>28,315</u>
Allowance for Doubtful Accounts	(19,725)
Total Accounts Receivable, Net	<u>\$ 8,590</u>

**ORLEANS PARISH CORONER'S OFFICE  
NEW ORLEANS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2017**

**NOTE 3 – PROVISION FOR BAD DEBT**

The Coroner's Office recorded a provision for doubtful accounts totaling \$3,590 during the year ended June 30, 2017. The allowance for doubtful accounts for the year ended June 30, 2017 was \$19,725.

**NOTE 4 – PUBLIC SUPPORT AND REVENUES**

The Coroner's Office support and revenues are earned as the office performs public safety services to citizens of Orleans Parish and other parishes. The Coroner's Office charges fees for the following services: autopsy reports, toxicology reports, DNA reports, transportation, storage, pouches, and burials. Total public support and revenues for the period ended June 30, 2017 was \$414,234. In addition, the Coroner's Office received \$6,696 in grant support for the period ended June 30, 2017.

**NOTE 5 – FACILITIES, FURNITURE, FIXTURES AND EQUIPMENT OWNED BY OTHER ENTITIES**

The facilities, furniture, fixtures and equipment along with the office space occupied by the Coroner's Office for the Parish of Orleans is owned by the City of New Orleans, which is statutorily required to provide office space for the Coroner.

**NOTE 6 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date that the financial statements were available to be issued, November 8, 2017, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.



**LUTHER SPEIGHT & COMPANY, LLC**  
**Certified Public Accountants and Consultants**

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

To the Honorable Dr. Jeffrey Rouse  
Coroner for the Parish of Orleans

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 Supplemental Fund of the Coroner for the Parish of Orleans (the Coroner), as of and for the year ended June 30, 2017, and the related notes to the financial statements and have issued our report thereon dated November 3, 2017.

**Internal Control Over Financial Reporting**

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

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

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

Continued,

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

### **Purpose of this Report**

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

A handwritten signature in blue ink, appearing to read "Luther Speight & Co".

Luther Speight & Company CPAs

New Orleans, Louisiana

November 3, 2017

**ORLEANS PARISH CORONER'S OFFICE  
NEW ORLEANS, LOUISIANA  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2017**

**Section I – Summary of Auditor's Results**

***Financial Statements***

A unmodified opinion was issued on the financial statements of the auditee.

Internal Control Over Financial Reporting:

Material weaknesses identified?                     yes    no

Significant deficiencies identified  
not considered to be material weaknesses?        yes    no

Noncompliance material to financial statements noted?        yes    no

**ORLEANS PARISH CORONER'S OFFICE  
NEW ORLEANS, LOUISIANA  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2017**

No findings were noted for the year ended June 30, 2017.

**ORLEANS PARISH CORONER'S OFFICE  
NEW ORLEANS, LOUISIANA  
STATUS OF PRIOR FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2017**

<u>Finding No.</u>	<u>Description of Finding</u>	<u>Resolved / Unresolved</u>
2016-01	Accounting Procedures for Bad Debt Not Adequate	X

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER  
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
JUNE 30, 2017**

**Agency Head Name: Jeffrey Rouse, M.D.**

<b>Purpose</b>	<b>Amount</b>
Salary	100,000.00 yearly
Benefits-insurance	refused
Benefits-retirement	22,578
Benefits-Section 125	none
Car allowance	none
Vehicle provided by government	yes
Per diem	none
Reimbursements	none
Travel	none
Registration fees	none
Conference travel	none
Continuing professional education fees	none
Housing	none
Unvouchered expenses*	none
Special meals	none