

OUACHITA PARISH CORONER'S OFFICE

WEST MONROE, LOUISIANA

DECEMBER 31, 2017

OUACHITA PARISH CORONER'S OFFICE

WEST MONROE, LOUISIANA

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FINANCIAL STATEMENTS

HEARD, McELROY, & VESTAL

LLC

CERTIFIED PUBLIC ACCOUNTANTS

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June 26, 2018

To the Ouachita Parish Coroner
West Monroe, Louisiana

Independent Auditors' Report

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Ouachita Parish Coroner's Office as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Coroner's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of their financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining 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.

Auditor's Responsibility

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

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

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

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Opinions

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

Emphasis of Matter

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, on page 14 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 the financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Coroner's basic financial statements. The schedule of compensation, benefits and other payments to agency head or chief executive officer on page 15 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of compensation, benefits and other payments to agency head or chief executive officer 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. 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 financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits and other payments to agency

head or chief executive officer is fairly stated in all material respects in relation to the 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 June 26, 2018, on our consideration of Ouachita Parish Coroner's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 Coroner's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Heard, McElroy & Vestal, LLC". The signature is written in a cursive, flowing style.

Monroe, Louisiana

OUACHITA PARISH CORONER'S OFFICE

STATEMENT OF NET POSITION

DECEMBER 31, 2017

<u>Assets:</u>	
Cash	62,490
Accounts Receivable Services	<u>32,435</u>
Total assets	<u>94,925</u>
<u>Liabilities:</u>	
Transportation Funds Escrow	7,813
Payroll liabilities	1,072
Accounts payable – Coroner	<u>86,040</u>
Total liabilities	<u>94,925</u>
<u>Net position:</u>	
Unrestricted	<u>-</u>
Total net position	<u><u>-</u></u>

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

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

	<u>Expenses</u>	<u>Program Revenue</u>	<u>Net (Expenses) Revenues and Change in Net Position</u>
		<u>Charges for Services</u>	<u>Governmental Activities</u>
<u>Governmental activities:</u>			
General government			
Public safety	<u>600,832</u>	<u>600,832</u>	<u>-</u>
Total governmental activities	<u>600,832</u>	<u>600,832</u>	<u>-</u>
<u>Change in net position</u>			-
<u>Net position-beginning of year</u>			<u>-</u>
<u>Net position-end of year</u>			<u>-</u>

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

OUACHITA PARISH CORONER'S OFFICE
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2017

	<u>General Fund</u>
<u>Assets:</u>	
Cash	62,490
Accounts Receivable Services	<u>32,435</u>
Total assets	<u><u>94,925</u></u>
<u>Liabilities:</u>	
Transportation Funds Escrow	7,813
Payroll liabilities	1,072
Accounts payable – Coroner	<u>86,040</u>
Total liabilities	<u>94,925</u>
<u>Fund balances:</u>	
Unassigned	<u>-</u>
Total fund balances	<u>-</u>
Total liabilities and fund balances	<u><u>94,925</u></u>

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

OUACHITA PARISH CORONER'S OFFICE
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2017

Total fund balance for governmental funds at December 31, 2017	<u><u>-</u></u>
Total net position of governmental activities at December 31, 2017	<u><u>-</u></u>

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

OUACHITA PARISH CORONER'S OFFICE

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>General Fund</u>
<u>Revenues:</u>	
Coroner fees	476,032
Reimbursements	116,405
Other income	<u>8,395</u>
Total revenues	600,832
<u>Expenditures:</u>	
Reimbursable expenses	
Salaries	137,002
Reimbursable payroll tax expense	11,508
Travel	<u>12,428</u>
	<u>160,938</u>
Operating expenses	
Service fees	186,522
Salaries	173,432
Payroll taxes	13,614
Coroner coverage fees	54,550
Professional fees	8,081
Other	<u>3,695</u>
	<u>439,894</u>
<u>Total expenditures</u>	<u>600,832</u>
<u>Excess of revenues over expenditures</u>	-
<u>Change in Fund Balance</u>	
Fund balance-beginning of year	<u>-</u>
Fund balance-end of year	<u><u>-</u></u>

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

OUACHITA 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

Total excess of revenues over expenditures for the year ended December 31, 2017 per Statement of Revenues, Expenditures and Changes in Fund Balances	<u><u>-</u></u>
Total change in net position for the year ended December 31, 2017 per Statement of Activities	<u><u>-</u></u>

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

OUACHITA PARISH CORONER'S OFFICE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2017

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 units. 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:

a. **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 Coroner's financial statements include all governmental activities, funds, account groups, and activities that are controlled by the Coroner as an independently elected official. As an independently elected official, the Coroner is solely responsible for the operations of his/her office. Accordingly, the Coroner's office is a separate governmental reporting entity. 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 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.

b. **Basis of Presentation:**

The Coroner's 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

1. **Summary of Significant Accounting Policies (Continued)**

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 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 to account for and report all financial resources not accounted for and reported in another fund.

c. **Measurement Focus and Basis of Accounting**

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

Government-wide Financial Statements:

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligible requirements imposed by the provider have been met.

Fund Financial Statements:

All governmental funds are accounted for using a current financial resources measurement focus. Only current assets and liabilities are generally included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. 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. 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.

d. **Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally

1. **Summary of Significant Accounting Policies (Continued)**

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.

e. **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 amended once prior to year end.

f. **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 municipality may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

g. **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 General Fund.

h. **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.

i. **Fund Equity**

Government-wide Statements:

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

- a. Invested 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.
- b. 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.
- c. Unrestricted - All other net position that does not meet the definition of "restricted" or "invested in capital assets."

1. Summary of Significant Accounting Policies (Continued)

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. As of December 31, 2017 and for the year then ended, the Coroner did not have or receive restricted resources.

Fund Financial Statements:

Government fund equity is classified as fund balance. Fund balance is further classified as follows:

- a. Non-spendable - amounts that cannot be spent either because they are in non-spendable from or because they are legally or contractually required to be maintained intact.
- b. Restricted - amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributor, or the laws or regulations of other governments.
- c. Committed - amounts that can be used only for specific purposes determined by a formal action of the Coroner. Commitment may be established, modified, or rescinded only through ordinances or resolutions approved by the Coroner.
- d. Assigned - amounts that do not meet the criteria to be classified as either restricted or committed but that are intended to be used for specific purposes.
- e. Unassigned - all other spendable amounts.

For the classification of Governmental Fund balances, the Coroner considers an expenditure to be made from the most restrictive first when more than one classification is available. The Coroner's fund balance was classified as unassigned as of December 31, 2017.

2. Related Party Transactions

The Coroner's office location is provided by the OPPJ. Certain expenses of the Coroner are subject to reimbursement by the OPPJ and are submitted for reimbursement on a monthly basis. Beginning September 1, 2013, all expenses of the Coroner subject to reimbursement by OPPJ are being reimbursed from an OPPJ bank account. The Cash-OPCO Transportation account will no longer be used for reimbursing Coroner expenses. The Coroner will continue to bill and collect transport fees to all jurisdictions served.

3. Concentration of Credit Risk

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

The Coroner has concentrated its risk for cash by maintaining deposits in one bank. At December 31, 2017 there were no balances that exceeded the amount covered by federal deposit insurance.

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

4. **Subsequent Events**

Management has evaluated subsequent events through June 26, 2018, the date which the financial statements were available to be issued, noting no items requiring disclosure in the financial statements.

REQUIRED SUPPLEMENTARY FINANCIAL INFORMATION

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance – Favorable (Unfavorable)
<u>Revenues:</u>				
Coroner fees	477,000	477,000	476,032	(968)
Reimbursements	120,000	119,000	116,405	(2,595)
Other income	<u>6,500</u>	<u>8,100</u>	<u>8,395</u>	<u>295</u>
Total revenues	603,500	604,100	600,832	(3,268)
<u>Expenditures:</u>				
Reimbursable expenses				
Salaries	135,000	136,000	137,002	(1,002)
Reimbursable payroll tax expense	10,900	11,200	11,508	(308)
Travel	<u>14,000</u>	<u>12,500</u>	<u>12,428</u>	<u>72</u>
	<u>159,900</u>	<u>159,700</u>	<u>160,938</u>	<u>(1,238)</u>
Operating expenses				
Service fees	201,300	191,800	186,522	5,278
Salaries	172,000	174,000	173,432	568
Payroll taxes	13,800	14,000	13,614	386
Coroner coverage fees	45,000	53,000	54,550	(1,550)
Professional fees	8,000	8,000	8,081	(81)
Other	<u>3,500</u>	<u>3,600</u>	<u>3,695</u>	<u>(95)</u>
	<u>443,600</u>	<u>444,400</u>	<u>439,894</u>	<u>4,506</u>
<u>Total expenditures</u>	<u>603,500</u>	<u>604,100</u>	<u>600,832</u>	<u>3,268</u>
<u>Excess of revenues over expenditures</u>	-	-	-	-
<u>Change in fund balance</u>	-	-	-	-
<u>Fund balance-beginning of year</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Fund balance-end of year</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

OTHER SUPPLEMENTARY INFORMATION

OUACHITA PARISH CORONER'S OFFICE

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO
AGENCY HEAD OR CHIEF EXECUTIVE OFFICER

FOR THE YEAR ENDED DECEMBER 31, 2017

Agency Head Name: Dr. Teri O'Neal

Purpose

Coroner Service Fees	<u>Amount</u>
• Cash basis (Actual payments)	\$186,531
• Accrual basis (Fees earned)	\$186,522

OTHER REPORTS

June 26, 2018

To the Ouachita Parish Coroner
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 governmental activities and each major fund of Ouachita Parish Coroner's Office (the Coroner) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Coroner's basic financial statements, and have issued our report thereon dated June 26, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Coroner's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Coroner's internal control. Accordingly, we do not express an opinion 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Coroner's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Heard, McElroy & Vestal, LLC

Monroe, Louisiana

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

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unmodified opinion on the basic financial statements of Ouachita Parish Coroner's Office.
2. No instances of noncompliance material to the basic financial statements were disclosed during the audit.
3. No material weaknesses or significant deficiencies in internal control, relating to the audit of the financial statements are reported.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

None

C. MANAGEMENT LETTER

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

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

None

OUACHITA PARISH CORONER'S OFFICE

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES**

FOR THE YEAR ENDED DECEMBER 31, 2017

HEARD, McELROY, & VESTAL

LLC

CERTIFIED PUBLIC ACCOUNTANTS

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Ouachita Parish Coroner
West Monroe, Louisiana

Louisiana Legislative Auditor
Baton Rouge, Louisiana

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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

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

The findings obtained are described in the attachment to this report.

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

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

Monroe, Louisiana

Heard, McElroy & Vestal, LLC

June 27, 2018

HMV

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**SUPPLEMENT TO INDEPENDENT ACCOUNTANT’S REPORT ON
APPLYING AGREED-UPON PROCEDURES**

Ouachita Parish Coroner

Agreed-Upon Procedures and Findings
Year Ended December 31, 2017

Written Policies and Procedures

Procedures

1. Obtain the Coroner’s written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions (or report that the Coroner does not have any written policies and procedures), as applicable:
 - 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***, including receiving, recording, and preparing deposits
 - e) ***Payroll/Personnel***, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
 - f) ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process
 - g) ***Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage
 - 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 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the Coroner’s ethics policy. Note: Ethics requirements are not applicable to nonprofits.
 - j) ***Debt Service***, including (1) debt issuance approval, (2) EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

Not applicable, as the Coroner may not issue debt.

Findings

The Coroner does not have a policy addressing their budget.

The Coroner does not have a purchasing policy; however, it does not make any major purchases.

The Coroner does not have a policy addressing their payroll/personnel.

The Coroner does not have a policy addressing contracts.

The Coroner does not have a policy on credit cards.

The Coroner is in the process of adopting the LLA approved policies for applicable areas.

Board (or Finance Committee, if applicable)

Procedures

2. Obtain and review the board/committee minutes for the fiscal period, and:
 - a) Report whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.
 - b) Report whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the Coroner's prior audit (GAAP-basis).

If the budget-to-actual comparisons show that management was deficit spending during the fiscal period, report whether there is a formal/written plan to eliminate the deficit spending for those entities with a fund balance deficit. If there is a formal/written plan, report whether the meeting minutes for at least one board meeting during the fiscal period reflect that the board is monitoring the plan.
 - c) Report whether the minutes referenced or included non-budgetary financial information (e.g. approval of contracts and disbursements) for at least one meeting during the fiscal period.

Findings

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

Bank Reconciliations

Procedures

3. Obtain a listing of client bank accounts from management and management's representation that the listing is complete.
4. Using the listing provided by management, select all of the Coroner's bank accounts (if five accounts or less) or one-third of the bank accounts on a three year rotating basis (if more than 5 accounts). For each of the bank accounts selected, obtain bank statements and reconciliations for all months in the fiscal period and report whether:
 - a) Bank reconciliations have been prepared;

- b) Bank reconciliations include evidence that a member of management or a board member (with no involvement in the transactions associated with the bank account) has reviewed each bank reconciliation; and
- c) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period.

Findings

Management provided a listing of bank accounts and traced them to the general ledger for completeness. Management represented that the listing was complete.

There is no written evidence that management independent of banking transactions reviewed the reconciliations.

Except as otherwise stated, no exceptions were identified in the performance of the procedures listed above.

Collections

Procedures

- 5. Obtain a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.
- 6. Using the listing provided by management, select all of the Coroner's cash collection locations (if five locations or less) or one-third of the collection locations on a three year rotating basis (if more than 5 locations). For each cash collection location selected:
 - a) Obtain existing written documentation (e.g. insurance policy, policy manual, job description) and report whether each person responsible for collecting cash is (1) bonded, (2) not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account (report if there are compensating controls performed by an outside party), and (3) not required to share the same cash register or drawer with another employee.
 - b) Obtain existing written documentation (e.g. sequentially numbered receipts, system report, reconciliation worksheets, policy manual) and report whether the Coroner has a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.
 - c) Select the highest (dollar) week of cash collections from the general ledger or other accounting records during the fiscal period and:
 - Using Coroner collection documentation, deposit slips, and bank statements, trace daily collections to the deposit date on the corresponding bank statement and report whether the deposits were made within one day of collection. If deposits were not made within one day of collection, report the number of days from receipt to deposit for each day at each collection location.
 - Using sequentially numbered receipts, system reports, or other related collection documentation, verify that daily cash collections are completely supported by documentation and report any exceptions.

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

The Coroner has a process for tracking collections on outstanding accounts receivable and follows up with governmental agencies on unpaid accounts.

Findings

Management indicated there was only one collection location.

The same employee receives checks and makes bank deposits.

The number of days from collection to deposit exceeded one day in the week tested. The entity receives checks during the month and normally makes deposits on the 15th and end of the month. No cash was collected, only checks.

Except as otherwise stated, no exceptions were identified in the performance of the procedures listed above.

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

Procedures

8. Obtain a listing of Coroner disbursements from management or, alternately, obtain the general ledger and sort/filter for Coroner disbursements. Obtain management's representation that the listing or general ledger population is complete.
 - a) Using the disbursement population from #8 above, randomly select 25 disbursements (or randomly select disbursements constituting at least one-third of the dollar disbursement population if the Coroner had less than 25 transactions during the fiscal period), excluding credit card/debit card/fuel card/P-card purchases or payments. Obtain supporting documentation (e.g. purchase requisitions, system screens/logs) for each transaction and report whether the supporting documentation for each transaction demonstrated that:
 - b) Purchases were initiated using a requisition/purchase order system or an equivalent electronic system that separates initiation from approval functions in the same manner as a requisition/purchase order system.
 - c) Purchase orders, or an electronic equivalent, were approved by a person who did not initiate the purchase.
 - d) Payments for purchases were not processed without (1) an approved requisition and/or purchase order, or electronic equivalent; a receiving report showing receipt of goods purchased, or electronic equivalent; and an approved invoice.

9. Using Coroner documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the person responsible for processing payments is prohibited from adding vendors to the Coroner's purchasing/disbursement system.
10. Using Coroner documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.
11. Inquire of management and observe whether the supply of unused checks is maintained in a locked location, with access restricted to those persons that do not have signatory authority, and report any exceptions. Alternately, if the checks are electronically printed on blank check stock, review Coroner documentation (electronic system control documentation) and report whether the persons with signatory authority have system access to print checks.
12. If a signature stamp or signature machine is used, inquire of the signer whether his or her signature is maintained under his or her control or is used only with the knowledge and consent of the signer. Inquire of the signer whether signed checks are likewise maintained under the control of the signer or authorized user until mailed. Report any exceptions.

Findings

Management provided a listing of disbursements for the year ending December 31, 2017, asserting that the listing was complete.

Management stated that major purchases are made by the Ouachita Parish Police Jury and not by the Coroner's Office, so no purchase orders are used. The Coroner's Office only pays minor expenses other than payroll.

The Coroner has signatory authority and can initiate purchases.

Except as otherwise stated, no exceptions were identified in the performance of the procedures listed above.

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

Procedures

13. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards), including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
14. Using the listing prepared by management, randomly select 10 cards (or at least one-third of the cards if the Coroner has less than 10 cards) that were used during the fiscal period, rotating cards each year. If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner.

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

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

Obtained and reviewed the Shell gasoline credit card and the Office Depot credit card statements. These are the only cards the Coroner's office holds. We observed that all supporting documentation was reviewed and approved by management.

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

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

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

- An original itemized receipt (i.e., identifies precisely what was purchased)
- Documentation of the business/public purpose. For meal charges, there should also be documentation of the individuals participating.
- Other documentation that may be required by written policy (e.g., purchase order, written authorization.)

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

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

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

Findings

Management provided a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards), including the card numbers and the names of the persons who maintained possession of the cards and represented that the listing is complete.

Management stated there are no meal charges.

No late charges were paid on the selected statements.

Except as otherwise stated, no exceptions were identified in the performance of the procedures listed above.

Travel and Expense Reimbursement

Procedures

16. Obtain from management a listing of all travel and related expense reimbursements, by person, during the fiscal period or, alternately, obtain the general ledger and sort/filter for travel reimbursements. Obtain management's representation that the listing or general ledger is complete.
17. Obtain the Coroner's written policies related to travel and expense reimbursements. Compare the amounts in the policies to the per diem and mileage rates established by the U.S. General Services Administration (www.gsa.gov) and report any amounts that exceed GSA rates.
18. Using the listing or general ledger from #17 above, select the three persons who incurred the most travel costs during the fiscal period. Obtain the expense reimbursement reports or prepaid expense documentation of each selected person, including the supporting documentation, and choose the largest travel expense for each person to review in detail. For each of the three travel expenses selected:
 - a) Compare expense documentation to written policies and report whether each expense was reimbursed or prepaid in accordance with written policy (e.g., rates established for meals, mileage, lodging). If the Coroner does not have written policies, compare to the GSA rates (#18 above) and report each reimbursement that exceeded those rates.
 - b) Report whether each expense is supported by:
 - An original itemized receipt that identifies precisely what was purchased. [Note: An expense that is reimbursed based on an established per diem amount (e.g., meals) does not require a receipt.]
 - Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating).
 - Other documentation as may be required by written policy (e.g., authorization for travel, conference brochure, certificate of attendance)
 - c) Compare the Coroner's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. hotel stays that extend beyond conference periods or payment for the travel expenses of a spouse). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.
 - d) Report whether each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Findings

Management provided the general ledger detail for travel and reimbursement expenses and represented that the list is complete.

Although there is no formal written travel policy, the only travel expenses incurred were for mileage reimbursements.

No exceptions were identified in the performance of the procedures listed above.

Contracts

Procedures

19. Obtain a listing of all contracts in effect during the fiscal period or, alternately, obtain the general ledger and sort/filter for contract payments. Obtain management's representation that the listing or general ledger is complete.
20. Using the listing above, select the five contract "vendors" that were paid the most money during the fiscal period (excluding purchases on state contract and excluding payments to the practitioner). Obtain the related contracts and paid invoices and:
 - a) Report whether there is a formal/written contract that supports the services arrangement and the amount paid.
 - b) Compare each contract's detail to the Louisiana Public Bid Law or Procurement Code. Report whether each contract is subject to the Louisiana Public Bid Law or Procurement Code and:
 - If yes, obtain/compare supporting contract documentation to legal requirements and report whether the Coroner complied with all legal requirements (e.g., solicited quotes or bids, advertisement, selected lowest bidder)
 - If no, obtain supporting contract documentation and report whether the Coroner solicited quotes as a best practice.
 - c) Report whether the contract was amended. If so, report the scope and dollar amount of the amendment and whether the original contract terms contemplated or provided for such an amendment.
 - d) Select the largest payment from each of the five contracts, obtain the supporting invoice, compare the invoice to the contract terms, and report whether the invoice and related payment complied with the terms and conditions of the contract.
 - e) Obtain/review contract documentation and board minutes and report whether there is documentation of board approval, if required by policy or law (e.g. Lawrason Act or Home Rule Charter).

Not Applicable

Findings

Management stated that there are no formal written contracts in place.

Payroll and Personnel

Procedures

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

- a) Review compensation paid to each employee during the fiscal period and report whether payments were made in strict accordance with the terms and conditions of the employment contract or pay rate structure.
 - b) Review changes made to hourly pay rates/salaries during the fiscal period and report whether those changes were approved in writing and in accordance with written policy.
22. Obtain attendance and leave records and randomly select one pay period in which leave has been taken by at least one employee. Within that pay period, randomly select 25 employees/officials (or randomly select one-third of employees/officials if the Coroner had less than 25 employees during the fiscal period), and:
- a) Report whether all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
 - b) Report whether there is written documentation that supervisors approved, electronically or in writing, the attendance and leave of the selected employees/officials.
 - c) Report whether there is written documentation that the Coroner maintained written leave records (e.g., hours earned, hours used, and balance available) on those selected employees/officials that earn leave.
23. Obtain from management a list of those employees/officials that terminated during the fiscal period and management's representation that the list is complete. If applicable, select the two largest termination payments (e.g., vacation, sick, compensatory time) made during the fiscal period and obtain the personnel files for the two employees/officials. Report whether the termination payments were made in strict accordance with policy and/or contract and approved by management.
24. Obtain supporting documentation (e.g. cancelled checks, EFT documentation) relating to payroll taxes and retirement contributions during the fiscal period. Report whether the employee and employer portions of payroll taxes and retirement contributions, as well as the required reporting forms, were submitted to the applicable agencies by the required deadlines.

Findings

Management provided a listing of active employees and terminated employees with their related compensation and represented that the listing is complete.

All employee and employer portions for payroll taxes and contributions, and related required reporting forms, were submitted to the applicable agencies by the required deadlines.

Compensation paid to each selected employee was made in accordance with the terms and conditions of his pay rate structure and pay rate or salary changes were approved in writing.

The employees documented their daily attendance and leave.

No exceptions were identified in the performance of the procedures listed above.

Ethics (excluding nonprofits)

Procedures

25. Using the five randomly selected employees/officials from procedure #22 under “Payroll and Personnel” above, obtain ethics compliance documentation from management and report whether the Coroner maintained documentation to demonstrate that required ethics training was completed.
26. Inquire of management whether any alleged ethics violations were reported to the Coroner during the fiscal period. If applicable, review documentation that demonstrates whether management investigated alleged ethics violations, the corrective actions taken, and whether management’s actions complied with the Coroner’s ethics policy. Report whether management received allegations, whether management investigated allegations received, and whether the allegations were addressed in accordance with policy.

Findings

The Coroner has one employee who had not received ethics training as of fieldwork. This employee will complete the training as soon as possible. Documentation was retained to demonstrate required ethics training was received by all other employees.

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

Debt Service (excluding nonprofits)

Procedures

27. If debt was issued during the fiscal period, obtain supporting documentation from the Coroner, and report whether State Bond Commission approval was obtained.
28. If the Coroner had outstanding debt during the fiscal period, obtain supporting documentation from the Coroner and report whether the Coroner made scheduled debt service payments and maintained debt reserves, as required by debt covenants.
29. If the Coroner had tax millages relating to debt service, obtain supporting documentation and report whether millage collections exceed debt service payments by more than 10% during the fiscal period. Also, report any millages that continue to be received for debt that has been paid off.

Findings

Management represented that the Coroner does not have the authority to issue debt.

Other

Procedures

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

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

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

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

Findings

The Coroner has the Fraud poster posted at its premises, but not on its website. The poster will be added to the website.

Except as otherwise stated, no exceptions were identified in the performance of the procedures listed above.

Management's Response

Management understands the importance of having policies and procedures in place addressing critical areas and being able to monitor those policies and procedures for compliance. Management is in the process of updating policies and procedures to address the critical areas and will consider the findings noted in this document as the policies and procedures are being adopted or updated. Management will also review procedures currently in place that do not meet the LLA's requirements to determine any necessary changes to ensure compliance in future periods.