

**JEFFERSON PARISH CORONER'S OFFICE  
ANNUAL FINANCIAL STATEMENTS**

*For the Year Ended December 31, 2020*

**JEFFERSON PARISH CORONER'S OFFICE**  
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## INDEPENDENT AUDITORS' REPORT

Gerald A. Cvitanovich, M.D.  
Jefferson Parish Coroner's Office  
Harvey, Louisiana

We have audited the accompanying financial statements of the Jefferson Parish Coroner's Office (the Coroner), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Coroner's financial statements as listed in the table of contents.

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

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

### **Auditors' Responsibility**

Our responsibility is to express 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 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 auditors' 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.

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Coroner, as of December 31, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information on pages 4 through 9 and 31 through 35 be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the 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 inquires of management about the methods of preparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtain during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Coroner's basic financial statements. The accompanying schedule of expenditures of federal awards, schedule of compensation, benefits, and other payments to agency head, and the justice system funding schedule are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*.

The schedule of expenditures of federal awards, schedule of compensation, benefits, and other payments to agency head, and the justice system funding schedule are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements.

Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. In our opinion, the schedule of expenditures of federal awards, schedule of compensation, benefits, and other payments to agency head, and the justice system funding schedule are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have issued our report dated June 28, 2021, 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 or on compliance and the results of that testing, and not to provide an opinion on 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.

*Kushner LaGraize, L.L.C.*

Metairie, Louisiana  
June 28, 2021

## **JEFFERSON PARISH CORONER'S OFFICE MANAGEMENT'S DISCUSSION AND ANALYSIS**

Within this section of the Jefferson Parish Coroner's Office (the Coroner) annual financial report, the Coroner's management is pleased to provide this narrative discussion and analysis of the financial activities of the Coroner for the year ended December 31, 2020. The Coroner's financial activities and condition are discussed and analyzed within the context of the accompanying basic financial statements and footnote disclosures following this section.

Management's Discussion and Analysis (MD&A) is a part of the Required Supplementary Information required by the Governmental Accounting Standards Board's (GASB) Statement No. 34 – *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*.

### **FINANCIAL HIGHLIGHTS**

- The Coroner's assets and deferred outflows exceeded its liabilities and deferred inflows by \$19,320,774 (net position) as of December 31, 2020, and by \$17,618,453 as of December 31, 2019.
- Total 2020 revenues of \$8,328,754 exceeded total expenditures of \$6,153,815, resulting in an excess of revenues over expenditures of \$2,174,939. For 2019, the Coroner had revenues exceeding expenditures in the amount of \$661,033.
- Total net position as of December 31, 2020 and 2019 are comprised of the following:
  - Net investment in capital assets, of \$3,999,836 and \$4,072,849, respectively, consisting of property and equipment, net of accumulated depreciation and related debt.
  - Unrestricted net position of \$15,320,938 and \$13,545,604, respectively.
  - The Coroner's general fund reported a total fund balance of \$15,184,971 and, \$13,376,888 for 2020 and 2019, respectively.
- The Coroner received approximately \$1.2 million of CARES ACT funding to support emergency operational needs as a result of the COVID-19 pandemic.

The above financial highlights are explained in more detail in the "Financial Analysis" section to follow.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This Management's Discussion and Analysis section introduces the Coroner's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Coroner also includes in this report additional information to supplement the basic financial statements. Comparative data for the prior year is only available on a limited basis.

**JEFFERSON PARISH CORONER'S OFFICE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED**

**OVERVIEW OF THE FINANCIAL STATEMENTS - Continued**

***Government-Wide Financial Statements***

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

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

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

The government-wide financial statements present governmental activities of the Coroner. The government-wide financial statements are presented on pages 10 and 11 of this report.

***Fund Financial Statements***

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

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

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

The Coroner has only one governmental fund which is the general fund and the basic governmental fund financial statements are presented on pages 12 and 14-15 of this report.

***Notes to the Basic Financial Statements***

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes begin on page 17 of this report.

**JEFFERSON PARISH CORONER'S OFFICE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED**

**OVERVIEW OF THE FINANCIAL STATEMENTS - Continued**

**Other information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Coroner's budget presentations. Budgetary comparison statements are included as "Required Supplementary Information" for the General Fund. This schedule demonstrates compliance with the Coroner's adopted and final revised budget. This Required Supplementary Information schedule can be found on pages 32-33 of this report.

**FINANCIAL ANALYSIS OF THE CORONER AS A WHOLE**

The Coroner's net position was \$19,320,774 and \$17,618,453 as of December 31, 2020 and 2019, respectively. The following table provides a summary of the Coroner's net position:

Condensed Statements of Net Position  
as of December 31, 2020 and 2019

|  | <u>2020</u>              | <u>Percentage</u> | <u>2019</u>              | <u>Percentage</u> |
|--|--------------------------|-------------------|--------------------------|-------------------|
| <b>ASSETS:</b>                                     |                          |                   |                          |                   |
| Current assets                                     | \$ 16,131,164            | 80%               | \$ 14,181,575            | 77%               |
| Other asset  | 12,693                   | 0%                | 56,358                   | 1%                |
| Capital assets,<br>net of accumulated depreciation | <u>3,999,836</u>         | 20%               | <u>4,072,849</u>         | 22%               |
| <b>TOTAL ASSETS</b>                                | <u>20,143,693</u>        | 100%              | <u>18,310,782</u>        | 100%              |
| <br><b>DEFERRED OUTFLOWS</b>                       | <br><u>568,644</u>       |                   | <br><u>1,608,480</u>     |                   |
| <br><b>LIABILITIES:</b>                            |                          |                   |                          |                   |
| Current liabilities                                | 465,470                  | 96%               | 383,353                  | 18%               |
| Noncurrent liabilities                             | <u>19,322</u>            | 4%                | <u>1,793,991</u>         | 82%               |
| <b>TOTAL LIABILITIES</b>                           | <u>484,792</u>           | 100%              | <u>2,177,344</u>         | 100%              |
| <br><b>DEFERRED INFLOWS</b>                        | <br><u>906,771</u>       |                   | <br><u>123,465</u>       |                   |
| <br><b>NET POSITION:</b>                           |                          |                   |                          |                   |
| Net investment in capital assets                   | 3,999,836                |                   | 4,072,849                |                   |
| Unrestricted                                       | <u>15,320,938</u>        |                   | <u>13,545,604</u>        |                   |
| <br><b>TOTAL NET POSITION</b>                      | <br><u>\$ 19,320,774</u> |                   | <br><u>\$ 17,618,453</u> |                   |



**JEFFERSON PARISH CORONER'S OFFICE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED**

**FINANCIAL ANALYSIS OF THE CORONER AS A WHOLE - Continued**

The following table provides a summary of the Coroner's changes in net position for the years ended December 31, 2020 and 2019.

Condensed Statements of Activities  
For the Years Ended December 31, 2020 and 2019

|   | <u>2020</u>          | <u>Percentage</u> | <u>2019</u>          | <u>Percentage</u> |
|---|----------------------|-------------------|----------------------|-------------------|
| REVENUES:   |                      |                   |                      |                   |
| Program:  |                      |                   |                      |                   |
| Charges for services                                    | \$ 709,850           | 9%                | \$ 699,611           | 10%               |
| Operating grants<br>and contributions                   | <u>1,460,246</u>     | 17%               | <u>194,758</u>       | 3%                |
| Total program revenues                                  | 2,170,096            | 26%               | 894,369              | 13%               |
| General:  |                      |                   |                      |                   |
| Ad valorem taxes  | 5,897,859            | 71%               | 5,780,938            | 83%               |
| State revenue sharing                                   | 97,220               | 1%                | 97,185               | 2%                |
| Other   | <u>163,579</u>       | 2%                | <u>154,357</u>       | 2%                |
| Total general revenues                                  | <u>6,158,658</u>     | 74%               | <u>6,032,480</u>     | 87%               |
| Total Revenues  | 8,328,754            | 100%              | 6,926,849            | 100%              |
| EXPENSES:   |                      |                   |                      |                   |
| Program:  |                      |                   |                      |                   |
| Health and welfare                                      | <u>6,153,815</u>     | 74%               | <u>6,265,816</u>     | 90%               |
| Total Expenses  | <u>6,153,815</u>     |                   | <u>6,265,816</u>     |                   |
| CHANGES IN NET POSITION                                 | 2,174,939            | 26%               | 661,033              | 10%               |
| NET POSITION – Beginning<br>of year (originally stated) | 17,618,453           |                   | 16,957,420           |                   |
| PRIOR PERIOD ADJUSTMENT                                 | <u>(472,618)</u>     |                   | <u>-</u>             |                   |
| NET POSITION – Beginning<br>of year (restated)          | <u>17,145,835</u>    |                   | <u>16,957,420</u>    |                   |
| ENDING NET POSITION                                     | <u>\$ 19,320,774</u> |                   | <u>\$ 17,618,453</u> |                   |

Total expenditures decrease \$112,001 from prior year primarily due to increased miscellaneous expenditures incurred in renewing the millage.

**JEFFERSON PARISH CORONER'S OFFICE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED**

**FINANCIAL ANALYSIS OF THE CORONER AS A WHOLE - Continued**

***Governmental Revenues***

The Coroner is heavily reliant on ad valorem tax revenue to support its operations, which provided \$5,897,859 or 71% of the Coroner's total revenues in 2020. Charges for services accounted for \$709,850 or 9% of revenues in 2020.

Ad valorem tax revenue was \$5,780,938 or 83% of the Coroner's total revenues in 2019. Charges for services accounted for \$699,611 or 10% of revenues in 2019.

The Coroner received \$1,212,710 of federal funding through the CARES ACT to fund emergency expenses related to the COVID-19 pandemic.

***Governmental Functional Expenses***

The legally mandated duties of the Coroner include, but are not limited to, death investigation to determine cause and manner of death, involuntary civil commitments of those suspected of being a danger to self, and danger to others or gravely disabled, and the examination of all alleged sexual assault victims in cases.

**FINANCIAL ANALYSIS OF THE CORONER'S FUND**

***Governmental Fund***

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. The general fund is the Coroner's only fund and reported an ending fund balance of \$15,184,971 and \$13,376,888 at December 31, 2020 and 2019, respectively. The fund balance increased by \$1,808,083 from the previous year. For December 31, 2020, the Coroner committed \$6,639,000 of the fund balance for emergency and disaster provisions.

**JEFFERSON PARISH CORONER'S OFFICE  
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED**

**CAPITAL ASSETS**

The Coroner's investment in capital assets, net of accumulated depreciation, as of December 31, 2020 was \$3,999,836. There was a decrease of \$73,013 in net capital assets. See Note 7 in the financial statement footnote disclosures for additional information about changes in capital assets during the fiscal year and the balance at the end of the year.

The following table provides a summary of capital assets as of the years ended December 31:

|                               | <u>2020</u>         | <u>2019</u>         |
|-------------------------------|---------------------|---------------------|
| Land                          | \$ 722,460          | \$ 722,460          |
| Depreciable assets:           |                     |                     |
| Buildings and improvements    | 6,428,366           | 6,347,866           |
| Furniture and equipment       | <u>1,495,209</u>    | <u>1,426,033</u>    |
| Total depreciable assets      | 7,923,575           | 7,773,899           |
| Less accumulated depreciation | <u>(4,646,199)</u>  | <u>(4,423,510)</u>  |
| Net capital assets            | <u>\$ 3,999,836</u> | <u>\$ 4,072,849</u> |
| Percentage depreciated        | 59%                 | 57%                 |

At December 31, 2020, the depreciable capital assets for governmental activities were 59% depreciated. The book value is at 41% of the original cost.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The 2021 budget of the Jefferson Parish Coroner's Office was estimated based on the revenues and expenditures of 2020. On May 4, 2019, the voters of Jefferson Parish voted to renew the 1-mill tax that funds the Coroner's operating budget for a period of 10 years.

The long-term financial effects of the COVID-19 pandemic on the operations of the Coroner's Office are still undetermined at this time.

**CONTACTING THE CORONER'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the Coroner's finances, comply with finance-related laws and regulations, and demonstrate the Coroner's commitment to public accountability. If you have questions about this report or would like to request additional information, contact the Coroner's office, Gerald Cvitanovich, M.D., Jefferson Parish Forensic Center, 2018 8<sup>th</sup> Street, Harvey, Louisiana, 70058 at (504) 365-9100.

# JEFFERSON PARISH CORONER'S OFFICE

## STATEMENT OF NET POSITION

December 31, 2020

|   |                      |
|---|----------------------|
| CURRENT ASSETS  |                      |
| Cash and cash equivalents   | \$ 9,913,516         |
| Accounts receivable, net  | 5,852,694            |
| Accounts receivable - other   | 37,616               |
| Due from other governments  | 127,816              |
| Prepaid expenses  | <u>199,522</u>       |
| TOTAL CURRENT ASSETS  | 16,131,164           |
| CAPITAL ASSETS, net   | 3,999,836            |
| OTHER ASSETS  |                      |
| Prepaid lease asset, long-term  | <u>12,693</u>        |
| TOTAL ASSETS  | 20,143,693           |
| DEFERRED OUTFLOWS OF RESOURCES  |                      |
| Post measurement date contributions   | 291,814              |
| Changes of assumptions  | 269,850              |
| Changes in proportion and differences between the Coroner's<br>contributions and proportionate share of contributions | <u>6,980</u>         |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES  | 568,644              |
| LIABILITIES   |                      |
| Accounts payable and accrued expenses   | 336,284              |
| Accrued salaries and benefits   | 129,186              |
| Noncurrent liability:   |                      |
| Net pension liability   | <u>19,322</u>        |
| TOTAL LIABILITIES   | 484,792              |
| DEFERRED INFLOWS OF RESOURCES   |                      |
| Difference between expected and actual experience   | 172,970              |
| Changes in proportion   | 9,527                |
| Difference between projected and actual investment earnings   | <u>724,274</u>       |
| TOTAL DEFERRED INFLOWS OF RESOURCES   | 906,771              |
| NET POSITION  |                      |
| Net investment in capital assets  | 3,999,836            |
| Unrestricted  | <u>15,320,938</u>    |
| TOTAL NET POSITION  | <u>\$ 19,320,774</u> |

# JEFFERSON PARISH CORONER'S OFFICE

## STATEMENT OF ACTIVITIES

For the year ended December 31, 2020

|  | <u>Expenses</u> | <u>PROGRAM REVENUES</u> | <u>Operating</u>     | <u>Net (Expenses)</u> |
|--|-----------------|-------------------------|----------------------|-----------------------|
|  |                 | <u>Charges</u>          | <u>Grants and</u>    | <u>Revenues and</u>   |
|  |                 | <u>for Services</u>     | <u>Contributions</u> | <u>Changes in</u>     |
|  |                 |                         |                      | <u>Net Position-</u>  |
|  |                 |                         |                      | <u>Governmental</u>   |
|  |                 |                         |                      | <u>Unit</u>           |
| <u>FUNCTIONS/PROGRAMS:</u>                           |                 |                         |                      |                       |
| Governmental activities:                             |                 |                         |                      |                       |
| Health and welfare                                   | \$ 6,153,815    | \$ 709,850              | \$ 1,460,246         | \$ (3,983,719)        |
| Total Governmental Activities                        | \$ 6,153,815    | \$ 709,850              | \$ 1,460,246         | (3,983,719)           |
| GENERAL REVENUES:                                    |                 |                         |                      |                       |
| Ad valorem taxes                                     |                 |                         |                      | 5,897,859             |
| Intergovernmental revenues:                          |                 |                         |                      |                       |
| State revenue sharing                                |                 |                         |                      | 97,220                |
| Court fines  |                 |                         |                      | 21,839                |
| Interest income                                      |                 |                         |                      | 140,368               |
| Other  |                 |                         |                      | <u>1,372</u>          |
| TOTAL GENERAL REVENUES                               |                 |                         |                      | <u>6,158,658</u>      |
| CHANGE IN NET POSITION                               |                 |                         |                      | 2,174,939             |
| NET POSITION - Beginning of year (originally stated) |                 |                         |                      | 17,618,453            |
| PRIOR PERIOD ADJUSTMENT                              |                 |                         |                      | <u>(472,618)</u>      |
| NET POSITION – Beginning of year (restated)          |                 |                         |                      | <u>17,145,835</u>     |
| NET POSITION - End of year                           |                 |                         |                      | <u>\$ 19,320,774</u>  |

**JEFFERSON PARISH CORONER'S OFFICE**

**BALANCE SHEET - GENERAL FUND**

December 31, 2020

ASSETS

|                             |                          |
|-----------------------------|--------------------------|
| Cash and cash equivalents   | \$ 9,913,516             |
| Accounts receivable, net    | 5,371,971                |
| Accounts receivable – other | 37,616                   |
| Due from other governments  | 127,816                  |
| Prepaid expenses            | <u>199,522</u>           |
| <br>TOTAL ASSETS            | <br><u>\$ 15,650,441</u> |

LIABILITIES AND FUND BALANCE

LIABILITIES

|                                       |                |
|---------------------------------------|----------------|
| Accounts payable and accrued expenses | \$ 336,284     |
| Accrued salaries and benefits         | <u>129,186</u> |
| <br>TOTAL LIABILITIES                 | <br>465,470    |

FUND BALANCE

|                        |                       |
|------------------------|-----------------------|
| Nonspendable           | 199,722               |
| Committed              | 6,639,000             |
| Unassigned             | <u>8,346,249</u>      |
| <br>TOTAL FUND BALANCE | <br><u>15,184,971</u> |

|                                    |                      |
|------------------------------------|----------------------|
| TOTAL LIABILITIES AND FUND BALANCE | <u>\$ 15,650,441</u> |
|------------------------------------|----------------------|

**JEFFERSON PARISH CORONER'S OFFICE**  
**RECONCILIATION OF THE BALANCE SHEET - GENERAL FUND**  
**TO THE STATEMENT OF NET POSITION**  
*December 31, 2020*

FUND BALANCE - GENERAL FUND \$ 15,184,971

Amounts reported for governmental activities  
in the statement of net position are different because:

Capital assets used in governmental activities are not  
financial resources and therefore are not reported  
in the funds. 3,999,836

Prepaid lease asset, long-term and other assets  
that do not provide a benefit in the current  
period and therefore are not reported in the funds. 493,416

In accordance with Government Accounting Standards  
Board Statements No. 68 and No. 71, the net pension asset  
related to the pension plans, deferred outflows of resources  
and deferred inflows of resources are not recorded in  
governmental funds:

Net pension liability (19,322)

Deferred outflows of resources:

Post measurement date contributions 291,814

Changes of assumptions 269,850

Changes in proportion and differences between the  
Coroner's contributions and proportionate share of  
contributions 6,980

Deferred inflows of resources:

Changes in proportion (9,527)

Net difference between projected and actual  
investment earnings on pension plan investments (724,274)

Differences between expected and actual experience (172,970)

NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 19,320,774

**JEFFERSON PARISH CORONER'S OFFICE**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - GENERAL FUND**  
*For the Year Ended December 31, 2020*

REVENUES

|   |               |
|---|---------------|
| Ad valorem taxes                          | \$ 5,365,853  |
| Intergovernmental - state revenue sharing | 97,220        |
| Charges for services                      | 709,850       |
| Grants and agreements                     | 1,460,246     |
| Interest income                           | 140,368       |
| Court fines                               | 21,839        |
| Other revenues                            | <u>1,372</u>  |
| <br>Total revenues                        | <br>7,796,748 |

EXPENDITURES

|                                  |                      |
|----------------------------------|----------------------|
| Salaries and benefits            | 3,016,736            |
| Insurance                        | 665,513              |
| Contract services                | 568,610              |
| Deductions from ad valorem       | 170,520              |
| Legal and professional fees      | 211,313              |
| Automobile expenses              | 153,690              |
| Morgue supplies                  | 47,410               |
| Autopsies and laboratory testing | 174,433              |
| Dental, x-ray and anthropology   | 20,132               |
| Grants                           | 102,583              |
| Computer expenses                | 61,785               |
| Miscellaneous                    | 161,005              |
| Office expenses                  | 64,155               |
| Repairs and maintenance          | 198,551              |
| Seminars and training            | 11,007               |
| Communications                   | 49,147               |
| Utilities                        | 72,912               |
| Bad debt expense                 | 63,053               |
| Capital outlay                   | <u>219,776</u>       |
| <br>Total expenditures           | <br><u>6,032,331</u> |

|   |           |
|---|-----------|
| EXCESS OF REVENUES<br>OVER EXPENDITURES | 1,764,417 |
|---|-----------|



**JEFFERSON PARISH CORONER'S OFFICE**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - GENERAL FUND - CONTINUED  
For the Year Ended December 31, 2020

OTHER FINANCING SOURCE

|  |                      |
|--|----------------------|
| Current year benefit from prepayment of long-term leases | <u>43,666</u>        |
| NET CHANGE IN FUND BALANCE                               | 1,808,083            |
| FUND BALANCE - Beginning of year                         | <u>13,376,888</u>    |
| FUND BALANCE - End of year                               | <u>\$ 15,184,971</u> |

**JEFFERSON PARISH CORONER'S OFFICE**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - GENERAL FUND TO**  
**THE STATEMENT OF ACTIVITIES**  
*For the Year Ended December 31, 2020*

NET CHANGE IN FUND BALANCE - GENERAL FUND \$ 1,808,083

Amounts reported for governmental activities in the statement of activities are different because:

Other revenues not available for governmental activities. 532,006

Governmental funds report capital outlays as expenditures. In the statement of activities, the costs of those assets are allocated over the estimated useful lives as depreciation expense. This is the amount of depreciation and loss on asset disposal over capital outlay. (73,013)

Benefit recognized in the fund financial statements for prepayment of lease expenses. (43,666)

In accordance with Governmental Accounting Standards Board Statements No. 68 and No. 71, the net pension liability related to pension plans is not required to be reported in the governmental fund financial statements. Adjustments to pension expense related to changes in deferred outflows of resources and deferred inflows of resources are reflected in the statement of activities:

Net change in pension expense (48,471)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 2,174,939

# **JEFFERSON PARISH CORONER'S OFFICE**

## **NOTES TO FINANCIAL STATEMENTS**

*December 31, 2020*

### **NOTE I — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### ***Formation and Operations***

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

#### ***Reporting Entity***

The basic financial statements of the Coroner include the general fund and activities that are within the oversight responsibility of the Coroner as an independently elected parish official. The Coroner is solely responsible for the operations of his office and, accordingly, is a separate governmental reporting entity. Certain units of local government, over which the Coroner exercises no oversight responsibility such as the parish council, parish school board, other independently elected parish officials, and municipalities within the Parish, are excluded from the accompanying basic financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Coroner.

#### ***Basis of Presentation and Accounting***

The Governmental Accounting Standards Board (GASB) promulgates accounting principles generally accepted in the United States of America and reporting standards for state and local governments. These principles are found in the *Codification on Governmental Accounting and Financial Reporting Standards*, published by the GASB. The accompanying basic financial statements of the Coroner have been prepared in conformity with such principles.

#### ***Government-Wide Financial Statements***

The Statement of Net Position and the Statement of Activities display information about the Coroner. The Coroner's activities are financed through taxes, intergovernmental revenues, service fees and other non-exchange transactions. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. The Statement of Activities presents a comparison between direct expenses and program revenues for the activities of the Coroner. Direct expenses are those that are clearly identifiable with a specific function or segment.

**JEFFERSON PARISH CORONER'S OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*December 31, 2020*

NOTE I — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

***Government-Wide Financial Statements - Continued***

Program revenues consist of charges for services, which are revenues from exchanges or exchange-like transactions with external parties that purchase, use or directly benefit from the program's goods, services, or privileges. Program revenues also consist of operating grants and contributions, which are resources restricted for operating purposes of a program. These include grants and contributions with restrictions that permit the resources to be used for a program's operating or capital needs at the recipient government's discretion. Other items not properly included among program revenues are reported instead as general revenues.

Assets used in operations with an initial useful life that extends beyond one year are capitalized. Equipment, furniture and fixtures, leasehold improvements, and buildings are depreciated over their estimated useful lives. Depreciation is not calculated on land or construction in progress. Capital assets are recorded net of depreciation in the Statement of Net Position.

***Measurement Focus***

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 eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

For this purpose, the Coroner considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Those revenues susceptible to accrual are ad valorem taxes, state revenue sharing, interest income, and fees charged for autopsies, death certificates, and criminal investigations. Grants associated with the current fiscal period are all considered susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered measurable and available when the Coroner receives cash.

**JEFFERSON PARISH CORONER'S OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*December 31, 2020*

NOTE I — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

***Financial Statement Presentation***

The Coroner uses funds to report on its financial position and the result 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 has a self-balancing set of accounts. Funds of the Coroner are classified as governmental funds. Governmental funds account for the Coroner's general activities, including the collection and disbursement of specific or legally restricted monies. The only fund in 2020 for the Coroner is the General Fund which is the operating fund. The General Fund accounted for all of the financial resources.

***Use of Estimates***

The preparation of the Coroner's financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect 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 revenues and expenses during the reporting period. Adjustments to the reported amounts of assets and liabilities may be necessary in the future to the extent that future estimates or actual results are different from the estimates used in the 2020 financial statements.

***Budget and Budgetary Accounting***

Formal budgetary accounting is employed as a management control device during the year for the General Fund. The budget is adopted for the General Fund on a basis consistent with generally accepted accounting principles (GAAP). All appropriations, which are not expended, lapse at year-end.

***Cash and Cash Equivalents***

Cash includes amounts in demand deposits and certificates of deposits. For presentation in the financial statements, investments with an original maturity of three months or less at the time they are purchased by the Coroner are considered to be cash equivalents.

**JEFFERSON PARISH CORONER'S OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
December 31, 2020

NOTE I — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

**Capital Assets**

Capital assets are recorded as expenditures in the General 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 materially 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> |
|----------------------------|-------------------------------|
| Buildings and improvements | 5 - 40 years                  |
| Furniture and equipment    | 3 - 10 years                  |

**Prepaid Expenses**

Prepaid expenses record payments to vendors that benefit future reporting periods. As of December 31, 2020, prepaid expenses represent the unused portion of insurance policies in effect at year-end and the prepaid portion of leased assets.

**Allowance for Uncollectible Receivables**

The Coroner's primary revenue source, ad valorem taxes, becomes delinquent if not paid by March 1 following the year of assessment. Unpaid taxes attach as an enforceable lien on property. The Coroner has determined, based on prior historical information, that current uncollectible amounts are approximately 3% of the tax levy. At December 31, 2020, the amount of allowance for uncollectible receivables was \$181,011.

**Ad Valorem Taxes**

Ad valorem taxes are normally levied in November and billed in December. These taxes are due in January of the following year. Any unpaid taxes are collected in connection with an auction held in May. The Sheriff's department bills and collects the Coroner's ad valorem taxes. Ad valorem taxes are levied based on property values determined by the Jefferson Parish Assessor (a separate entity).

**JEFFERSON PARISH CORONER'S OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
December 31, 2020

NOTE I — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

**Fund Balance**

In accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, fund balances are classified as follows:

*Nonspendable* — This component consists of amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

*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.

*Committed* — This component consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Coroner. Those committed amounts cannot be used for any other purpose unless the Coroner removes or changes the specified use by taking the same type of action (ordinance or resolution) it employed previously to commit those amounts.

*Assigned* — This component consists of amounts that are constrained by the Coroner's intent to be used for specific purposes, but are neither restricted nor committed.

*Unassigned* — This component consists of amounts that have not been restricted, committed or assigned to specific purposes within the General Fund.

Nonspendable amounts as of December 31, 2020 consisted of the following:

|                     |                       |
|---------------------|-----------------------|
| Prepaid lease asset | \$ 62,688             |
| Prepaid Insurance   | <u>136,800</u>        |
| <br>TOTAL           | <br><u>\$ 199,522</u> |

**JEFFERSON PARISH CORONER'S OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
December 31, 2020

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

***Fund Balance – Continued***

Committed fund balance as of December 31, 2020, consists of amounts committed by formal action of the Coroner for emergency and disaster provisions.

The Coroner considers restricted fund balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available. The Coroner also considers committed fund balances to be spent first when other unrestricted fund balance classifications are available for use.

***Net Position***

Net position represents the difference between assets and liabilities. Net position that is invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any debt proceeds used for the acquisition, construction, or improvements of those assets. Net position is reported as restricted when there are legal limitations imposed on their use by district legislation or external restrictions by creditors, grantors, laws or regulations of other governments.

***Pension Plan and Compensated Absences***

The Coroner contributes to a pension plan for its full-time employees (Note 10). Employees of the Coroner's office earn twenty-six days of vacation and sick leave each year. Vacation and sick leave must be taken in the year earned. Upon termination of employment, all unused vacation and sick leave is forfeited; therefore, no liability has been recorded at December 31, 2020.

***Accounts Payable and Accrued Expenses***

Accounts payable represent amounts incurred and billed for materials, supplies, and services purchased by the Coroner. Accrued expenses such as interest, payroll and related taxes, and other consist of expenses and obligations which have been incurred but not yet invoiced as of December 31, 2020.



**JEFFERSON PARISH CORONER'S OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*December 31, 2020*

**NOTE 2 — STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

In accordance with the Louisiana Local Government Budget Act, the procedures used by the Coroner in establishing the budgetary data reflected in the financial statements include public notices of the proposed budget, public inspections, and public hearings. The Coroner then legally adopts the budget.

The accompanying Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund presents a comparison of the legally adopted budget with actual data.

**NOTE 3 — CONCENTRATION OF CREDIT RISK**

At December 31, 2020, the carrying amount of the Coroner's cash and cash equivalent deposits was \$9,913,516 and the related bank balance was \$10,085,131. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance and/or the pledge of securities owned by the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2020, these deposits are secured from risk by \$250,000 in federal deposit insurance and \$12,800,000 of pledged securities held by the custodial banks in the name of the fiscal agent bank.

**NOTE 4 — CONCENTRATION OF REVENUES**

Of the Coroner's revenues, \$5,897,859 (71%) of revenues were obtained through a single source, ad valorem taxes, for the year ended December 31, 2020.

**NOTE 5 — ACCOUNTS RECEIVABLE**

Accounts receivable at December 31, 2020 were comprised of the following:

|  |                     |
|--|---------------------|
| Ad valorem taxes                             | \$ 6,033,705        |
| Other  | <u>37,616</u>       |
| Total receivables                            | 6,071,321           |
| Less allowance for uncollectible receivables | <u>(181,011)</u>    |
| Total receivables, net                       | <u>\$ 5,890,310</u> |

**JEFFERSON PARISH CORONER'S OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*December 31, 2020*

**NOTE 6 — DUE FROM OTHER GOVERNMENTAL ENTITIES**

Amounts due from other governmental entities consist of the following as of December 31, 2020:

|                                   |                          |
|-----------------------------------|--------------------------|
| Jefferson Parish Sheriff's Office | \$ 32,632                |
| Grant Parish                      | 12,337                   |
| Lafayette Parish                  | 3,015                    |
| Lafourche Parish                  | 4,837                    |
| Plaquemines Parish                | 5,787                    |
| St. Bernard Parish                | 18,825                   |
| St. James Parish                  | 5,571                    |
| St. John Parish                   | 12,634                   |
| St. Mary Parish                   | 5,414                    |
| Tangipahoa Parish                 | 2,900                    |
| Terrebonne Parish                 | 4,100                    |
| Other Parishes                    | <u>19,764</u>            |
| <b>Total</b>                      | <b><u>\$ 127,816</u></b> |

**NOTE 7 — CHANGES IN CAPITAL ASSETS**

The following is a summary of changes in capital assets for the year ended December 31, 2020:

|                               | <u>Beginning</u>    | <u>Additions</u>   | <u>Deletions</u>  | <u>Ending</u>      |
|-------------------------------|---------------------|--------------------|-------------------|--------------------|
| Land                          | \$ 722,460          | \$ -               | \$ -              | \$ 722,460         |
| Depreciable assets:           |                     |                    |                   |                    |
| Buildings and improvements    | 6,347,866           | 97,456             | (16,956)          | 6,428,366          |
| Furniture and equipment       | <u>1,426,033</u>    | <u>122,320</u>     | <u>(53,144)</u>   | <u>1,495,209</u>   |
| Total depreciable assets      | 7,773,899           | 219,776            | (70,100)          | 7,923,575          |
| Less accumulated depreciation | <u>(4,423,510)</u>  | <u>(285,082)</u>   | <u>62,393</u>     | <u>(4,646,199)</u> |
| Net capital assets            | <u>\$ 4,072,849</u> | <u>\$ (65,306)</u> | <u>\$ (7,707)</u> | <u>\$3,999,836</u> |

**NOTE 8 — LEASE OBLIGATIONS AND NOTES PAYABLE**

The Coroner has various operating leases for automobiles and copy machines. During 2020, the Coroner entered into some leases for automobiles and prepaid the leases in full.

**NOTE 9 — AD VALOREM TAXES**

The Coroner's office is authorized to levy up to a 1.56 mill ad valorem tax. This millage will be up for renewal in 2029.

**JEFFERSON PARISH CORONER'S OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
December 31, 2020

NOTE 10 — PENSION PLAN

***Plan Description***

The Parochial Employees' Retirement System Board of Trustees (The "Board") administers the Parochial Employees' Retirement System (the "System"). Employees of the Coroner's Office are eligible for participation in the System – a cost-sharing, multiple-employer defined benefit pension plan established as of January 1, 1953, by Act 205 of the 1952 Regular Session of the Louisiana Legislature. The System was revised by Act No. 765 of 1979, effective January 1, 1980, to create the Plan A and Plan B fund to replace the "regular plan" and the "supplemental plan". The Plan is operating pursuant to LA R.S. 11:1901 through 11:2015. The System covers employees who were hired subsequent to December 15, 1979. Substantially all employees of the Coroner's Office are members of Plan A. The System issues a publicly available financial report that can be obtained at [www.persla.org](http://www.persla.org). The report may also be obtained by writing to the Parochial Employees' Retirement System of Louisiana, 7905 Wrenwood Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 928-1361.

***Benefits Provided***

The System provides retirement, disability, and death benefits. Retirement benefits are determined as 3.0% of the employee's final compensation multiplied by the employee's years of creditable service. Employees who retire at or after age 65 with at least 7 years of creditable service, age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3.0% of their final-average salary for each year of creditable service. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Under state law, cost of living increases to benefits are allowable only if sufficient funds are available from investment income in excess of normal requirements. Cost of living increases cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement.

***Contributions***

Per Act 765 of the 1979 Regular Session of the Louisiana Legislature, contribution rates for employees are established by state law and employer contribution rates are actuarially determined each year by the System's Board of Trustees. Employees are required to contribute 9.50% of their annual pay. The Coroner's contractually required contribution rate was 12.25% for the year ended December 31, 2020.

Contributions to the System from the Coroner were \$291,814 for the year ended December 31, 2020.

**JEFFERSON PARISH CORONER'S OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
December 31, 2020

NOTE 10 — PENSION PLAN - CONTINUED

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

At December 31, 2020, the Coroner reported a liability of \$19,322 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Coroner's proportion of the net pension liability was based on a projection of the Coroner's December 31, 2020 contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2019, the Coroner's proportion was 0.410446%, which was an increase of 0.002836% from its proportion measured as of December 31, 2018. For the year ended December 31, 2020, the Coroner recognized pension expense of \$48,471. At December 31, 2020, the Coroner reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|  | <u>Deferred<br/>Outflows of<br/>Resources</u> | <u>Deferred<br/>Inflows of<br/>Resources</u> |
|--|---|--|
| Difference between expected and actual experience  | \$ -  | \$ 172,970                                   |
| Net difference between projected and actual investment earnings on pension plan investments                        | -   | 724,274                                      |
| Changes of assumptions   | 269,850                                       | -  |
| Changes in proportion and differences between the Coroner's contributions and proportionate share of contributions | 6,980   | 9,527  |
| Post measurement date contributions  | <u>291,814</u>                                | <u>-</u>                                     |
|  | <u>\$ 568,644</u>                             | <u>\$ 906,771</u>                            |

\$291,814 reported as deferred outflows of resources related to pensions resulting from the Coroner's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

For the year ending:

|                   |              |
|-------------------|--------------|
| December 31, 2021 | \$ (138,841) |
| December 31, 2022 | (184,699)    |
| December 31, 2023 | 19,682       |
| December 31, 2024 | (326,082)    |

**JEFFERSON PARISH CORONER'S OFFICE**  
*NOTES TO THE FINANCIAL STATEMENTS - CONTINUED*  
December 31, 2020

NOTE 10 — PENSION PLAN - CONTINUED

**Actuarial Assumptions**

The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                           |   |
|---------------------------|---|
| Inflation                 | 2.40%   |
| Salary Increases          | 4.75% (2.40% Inflation, 2.35% Merit)  |
| Investment Rate of Return | 6.50%, net of investment expense  |
| Mortality                 | Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants. |

The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up), and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.18% for the year ended December 31, 2019.

**JEFFERSON PARISH CORONER'S OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
 December 31, 2020

NOTE 10 — PENSION PLAN – CONTINUED

**Actuarial Assumptions - Continued**

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2019 are summarized in the following table:

| Asset Class                        | Target Allocation | Long-Term Expected Real Rate of Return |
|------------------------------------|-------------------|--|
| Fixed Income                       | 35.00%            | 1.05%                                  |
| Equity                             | 52.00%            | 3.41%                                  |
| Alternatives                       | 11.00%            | 0.61%                                  |
| Real Assets                        | 2.00%             | 0.11%                                  |
| Total                              | <u>100.00%</u>    | <u>5.18%</u>                           |
| Inflation                          |                   | <u>2.00%</u>                           |
| Expected Arithmetic Nominal Return |                   | 7.18%                                  |

The mortality rate assumption used in the December 31, 2019, valuation was set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale.

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

The following presents the Coroner's proportionate share of the net pension liability calculated using the discount rate of 6.50%, as well as what the Coroner's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.50%) or one percentage-point higher (7.50%) than the current rate:

|  | 1.00% Decrease<br>(5.50%) | Current Discount Rate<br>(6.50%) | 1.00% Increase<br>(7.50%) |
|--|---------------------------|----------------------------------|---------------------------|
| The Coroner's Proportionate Share of the Net Pension Liability (Asset) | \$ 2,088,308              | \$ 19,322                        | \$(1,714,448)             |

**JEFFERSON PARISH CORONER'S OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
December 31, 2020

NOTE 10 — PENSION PLAN – CONTINUED

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued System financial report.

Payables to the Pension Plan – As of December 31, 2020, the Coroner did not have any payables due to the System.

NOTE 11 — CONTINGENCIES

The Coroner is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Coroner carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the current year.

NOTE 12 — INTERGOVERNMENTAL AGREEMENTS

Jefferson Parish and the Coroner verbally agreed for Jefferson Parish to provide payroll services for the Coroner. The Coroner is charged a flat fee for each employee on a monthly basis.

NOTE 13 — FEDERAL AND STATE GRANTS

In the normal course of operations, the Coroner received grant funds from various federal and state agencies. The grant programs are subject to audit by agents of the granting authorities; the purpose is to ensure compliance with conditions precedent to granting the funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

NOTE 14 — HEALTH CARE COVERAGE

The Coroner provides health insurance to its employees exclusively through health-maintenance organizations (HMO's) and point-of-service organizations (PPO's). Prior to this the Coroner was self-insured. Medical insurance expense, including premiums and claims paid, for the year ended December 31, 2020 was \$508,757. Unpaid claims including those incurred but not recorded related to the Coroner's self-insurance plan as of December 31, 2020 were \$1,550.

NOTE 15 – STABILIZATION ARRANGEMENT

Effective December 31, 2012, the Coroner established a stabilization account for the purpose of committing funds for emergency and disaster recover purposes. All expenditures from the account must be approved by the Coroner and for the specific purpose of emergency or disaster recovery. As of December 31, 2020, the account had a balance of \$6,639,000.

**JEFFERSON PARISH CORONER'S OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*December 31, 2020*

**NOTE 16 — PRIOR PERIOD ADJUSTMENT**

The prior period adjustment of \$472,618 was made to adjust the beginning net position related to the pension reduction from the Ad Valorem tax roll.

**NOTE 17 — COVID-19**

During March 2020, the World Health Organization declared the novel coronavirus (COVID-19) outbreak a public health emergency. There were many mandates from international, federal, state, and local authorities requiring forced closures of various schools, businesses, other facilities, and organizations. The situation could negatively impact the Coroner's business. While the closures and limitations of movement, domestically and internationally, were temporary, the related long-term financial impact, cannot be estimated at this time. Should the closures occur again in the future or should the effects of COVID-19 continue to spread, the impact could have a material adverse effect on the Coroner's net position, results in operations, or cash flows.

**NOTE 18 — SUBSEQUENT EVENTS**

Subsequent events were evaluated through the date of the auditors' report, which is the date the financial statements were available to be issued. No material subsequent events have occurred since December 31, 2020 that required recognition or disclosure in these financial statements.



**REQUIRED SUPPLEMENTARY INFORMATION**

**JEFFERSON PARISH CORONER'S OFFICE**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND**  
*For the Year Ended December 31, 2020*

|   | Original<br>Budget | Final<br>Budget | Actual       | Variance:<br>Favorable<br>(Unfavorable) |
|---|--------------------|-----------------|--------------|---|
| <b>REVENUES</b>                                 |                    |                 |              |   |
| Ad valorem taxes                                | \$ 5,100,000       | \$ 5,100,000    | \$ 5,365,853 | \$ 265,853                              |
| Intergovernmental                               |                    |                 |              |   |
| - state revenue sharing                         | 70,000             | 70,000          | 97,220       | 27,220                                  |
| Charges for services                            | 444,125            | 444,125         | 709,850      | 265,725                                 |
| Grants and agreements                           | 505,773            | 505,773         | 1,460,246    | 954,473                                 |
| Interest income                                 | 90,000             | 90,000          | 140,368      | 50,368                                  |
| Court fines                                     | 20,000             | 20,000          | 21,839       | 1,839                                   |
| Other revenues                                  | 500                | 500             | 1,372        | 872                                     |
|   | <hr/>              | <hr/>           | <hr/>        | <hr/>                                   |
| Total revenues                                  | 6,230,398          | 6,230,398       | 7,796,748    | 1,566,350                               |
| <b>EXPENDITURES</b>                             |                    |                 |              |   |
| Salaries and benefits                           | 2,896,500          | 2,896,500       | 3,016,736    | (120,236)                               |
| Insurance                                       | 689,500            | 689,500         | 665,513      | 23,987                                  |
| Contract services                               | 1,138,773          | 1,138,773       | 568,610      | 570,263                                 |
| Deductions from ad valorem                      | 18,000             | 18,000          | 170,520      | (152,520)                               |
| Legal and professional fees                     | 215,000            | 215,000         | 211,313      | 3,687                                   |
| Automobile expenses                             | 104,750            | 104,750         | 153,690      | (48,940)                                |
| Morgue supplies                                 | 68,000             | 68,000          | 47,410       | 20,590                                  |
| Autopsies and laboratory testing                | 190,000            | 190,000         | 174,433      | 15,567                                  |
| Dental, x-ray and anthropology                  | 30,000             | 30,000          | 20,132       | 9,868                                   |
| Grants  | 2,500              | 2,500           | 102,583      | (100,083)                               |
| Computer expenses                               | 94,500             | 94,500          | 61,785       | 32,715                                  |
| Miscellaneous                                   | 98,500             | 98,500          | 161,005      | (62,505)                                |
| Office expenses                                 | 63,500             | 63,500          | 64,155       | (655)                                   |
| Repairs and maintenance                         | 209,500            | 209,500         | 198,551      | 10,949                                  |
| Seminars and training                           | 22,500             | 22,500          | 11,007       | 11,493                                  |
| Communications                                  | 46,000             | 46,000          | 49,147       | (3,147)                                 |
| Utilities                                       | 73,500             | 73,500          | 72,912       | 588                                     |
| Interest  | 500                | 500             | -            | 500                                     |
| Bad debt expense                                | -                  | -               | 63,053       | (63,053)                                |
| Capital outlay                                  | 267,500            | 267,500         | 219,776      | 47,724                                  |
|   | <hr/>              | <hr/>           | <hr/>        | <hr/>                                   |
| Total expenditures                              | 6,229,023          | 6,229,023       | 6,032,331    | 196,692                                 |
| <b>EXCESS OF REVENUES<br/>OVER EXPENDITURES</b> |                    |                 |              |   |
|   | 1,375              | 1,375           | 1,764,417    | 1,763,042                               |

**JEFFERSON PARISH CORONER'S OFFICE**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE-GENERAL FUND-BUDGET AND ACTUAL - CONTINUED**  
*For the Year Ended December 31, 2020*

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>        | Variance:<br>Favorable<br>(Unfavorable) |
|---|----------------------------|-------------------------|----------------------|---|
| OTHER FINANCING SOURCE                                      |                            |                         |                      |   |
| Current year benefit from prepayment<br>of long-term leases | <u>-</u>                   | <u>-</u>                | <u>43,666</u>        | <u>43,666</u>                           |
| NET CHANGE IN FUND BALANCE                                  | 1,375                      | 1,375                   | 1,808,083            | 1,806,708                               |
| FUND BALANCE - Beginning of year                            | <u>13,376,888</u>          | <u>13,376,888</u>       | <u>13,376,888</u>    | <u>-</u>                                |
| FUND BALANCE - End of year                                  | <u>\$ 13,378,263</u>       | <u>\$ 13,378,263</u>    | <u>\$ 15,184,971</u> | <u>\$ 1,806,708</u>                     |

**JEFFERSON PARISH CORONER'S OFFICE**  
**SCHEDULE OF EMPLOYER'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
*For the Years Ended December 31, 2020 Through 2014*

| <u>Fiscal Year</u> | <u>Employer's<br/>Proportion of<br/>the Net<br/>Pension<br/>Liability (Asset)</u> | <u>Employer's<br/>Proportionate<br/>Share of the<br/>Net Pension<br/>Liability (Asset)</u> | <u>Employer's<br/>Covered-<br/>Employee<br/>Payroll</u> | <u>Employer's<br/>Proportionate Share<br/>of the Net Pension<br/>Liability (Asset) as a<br/>% of its Covered<br/>Employee Payroll</u> | <u>Plan Fiduciary<br/>Net Position as a<br/>% of the Total<br/>Pension Liability</u> |
|--------------------|---|--|---|---|--|
| 12/31/2014         | 0.397580%   | \$ 28,254  | \$ 2,165,768  | 1.30%   | 99.77%   |
| 12/31/2015         | 0.389994%   | 106,627  | 2,222,140   | 4.80%   | 99.15%   |
| 12/31/2016         | 0.413850%   | 1,089,307  | 2,321,250   | 45.85%  | 99.15%   |
| 12/31/2017         | 0.374996%   | 772,325  | 2,513,685   | 30.72%  | 94.15%   |
| 12/31/2018         | 0.425778%   | (316,037)  | 2,690,332   | (11.75)%  | 101.98%  |
| 12/31/2019         | 0.404201%   | 1,793,991  | 2,585,537   | 69.39%  | 88.86%   |
| 12/31/2020         | 0.410446%   | 19,322   | 2,720,983   | 0.71%   | 99.89%   |

This schedule is intended to report information for 10 years. Additional years will be displayed as they become available. The amounts presented have a measurement date of the previous calendar year.

## **JEFFERSON PARISH CORONER'S OFFICE**

### **SCHEDULE OF EMPLOYER'S PENSION CONTRIBUTIONS**

*For the Years Ended December 31, 2020 Through 2014*

| <u>Fiscal Year</u> | <u>Contractually<br/>Required<br/>Contribution</u> | <u>Contributions<br/>in Relation to<br/>Contractually<br/>Required<br/>Contribution</u> | <u>Contribution<br/>Excess<br/>(Deficiency)</u> | <u>Employer's<br/>Covered-<br/>Employee<br/>Payroll</u> | <u>Contributions<br/>as a Percentage<br/>of Covered-<br/>Employee<br/>Payroll</u> |
|--------------------|--|---|---|---|---|
| 12/31/2014         | \$ 362,766   | \$ 362,766  | \$ -  | \$ 2,165,768  | 17.0%   |
| 12/31/2015         | 355,553  | 355,553   | -   | 2,222,140   | 16.0%   |
| 12/31/2016         | 344,492  | 344,492   | -   | 2,321,250   | 14.5%   |
| 12/31/2017         | 289,495  | 289,495   | -   | 2,513,685   | 11.52%  |
| 12/31/2018         | 309,388  | 309,388   | -   | 2,690,332   | 11.50%  |
| 12/31/2019         | 293,356  | 293,356   | -   | 2,585,537   | 11.50%  |
| 12/31/2020         | 291,814  | 291,814   | -   | 2,720,983   | 10.72%  |

This schedule is intended to report information for 10 years. Additional years will be displayed as they become available. The amounts presented have a measurement date of the previous calendar year.

**OTHER SUPPLEMENTAL INFORMATION**

**JEFFERSON PARISH CORONER'S OFFICE**  
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEADS  
December 31, 2020

Agency Head Name: *Gerald A. Cvitanovich, M.D.*

| <u>Purpose</u>        | <u>Amount</u>     |
|-----------------------|-------------------|
| Salary                | \$ 73,549         |
| Benefits – insurance  | 25,711            |
| Benefits – retirement | 9,010             |
| Vehicle allowance     | 8,340             |
| Cell phone            | <u>480</u>        |
| Total                 | <u>\$ 117,090</u> |

**JEFFERSON PARISH CORONER'S OFFICE**  
**JUSTICE SYSTEM FUNDING SCHEDULE – RECEIVING ENTITY –**  
**GENERAL FUND**  
*For the Year Ended December 31, 2020*

|   | First Six<br>Month Period<br>Ended<br><u>6/30/20</u> | Second Six<br>Month Period<br>Ended<br><u>12/31/20</u> |
|---|--|--|
| Receipts From:                                    |  |  |
| Jefferson Parish Sheriff - Criminal Fines - Other | \$ <u>12,298</u>                                     | \$ <u>9,541</u>  |
| Total receipts                                    | \$ <u>12,298</u>                                     | \$ <u>9,541</u>  |



***OTHER INDEPENDENT AUDITORS' REPORTS***



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

Gerald A. Cvitanovich, M.D.  
Jefferson Parish Coroner's Office  
Harvey, Louisiana

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 Jefferson Parish Coroner's Office (the Coroner) as of and for the year ended December 31, 2020, and the related notes to the financial statements, and have issued our report thereon dated June 28, 2021.

***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, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. 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. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings as item 2020-001 that we consider to be a significant deficiency.

### ***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*.

### ***The Coroner's Response to Findings***

The Coroner's response to the finding identified in our audit is described in the accompanying schedule of findings. The Coroner's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### ***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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

KUSHNER LAGRAIZE, L.L.C.

*Kushner LaGraize, L.L.C.*

Metairie, Louisiana  
June 28, 2021

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Gerald A. Cvitanovich, M.D.  
Jefferson Parish Coroner's Office  
Harvey, Louisiana

**Report on Compliance for Each Major Federal Program**

We have audited Jefferson Parish Coroner's Office's (the Coroner) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Coroner's major federal programs for the year ended December 31, 2020. The Coroner's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the Coroner's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Coroner's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Coroner's compliance.

## Opinion on Each Major Federal Program

In our opinion, the Coroner complied in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

## Report on Internal Control over Compliance

Management of the Coroner is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Coroner's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate for the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Coroner's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Kushner LaGraize, L.L.C.*

Metairie, Louisiana  
June 28, 2021

**JEFFERSON PARISH CORONER'S OFFICE**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND NOTES TO THE SCHEDULE

December 31, 2020

| Federal Grantor/Pass-Through Grantor<br>Program or Cluster Title | Award<br>Number | Federal<br>CFDA<br>Number | Passed<br>through to<br>Subrecipients | Federal<br>Expenditures |
|--|-----------------|---------------------------|---------------------------------------|-------------------------|
| <b>U.S. Department of Justice</b>                                |                 |                           |                                       |                         |
| Passed through the Louisiana Commission on<br>Law Enforcement:   |                 |                           |                                       |                         |
| Crime Victim Assistance  | 2018-VA-01-4928 | 16.575                    | \$ -                                  | \$ 55,200               |
| Crime Victim Assistance  | 2018-VA-01-4929 | 16.575                    | -                                     | 46,514                  |
| Crime Victim Assistance  | 2017-VA-01-4390 | 16.575                    | -                                     | 50,049                  |
| Crime Victim Assistance  | 2017-VA-01-4388 | 16.575                    | -                                     | <u>110,009</u>          |
| <b>Total Department of Justice</b>                               |                 |                           | -                                     | 261,772                 |
| <b>U.S. Department of the Treasury</b>                           |                 |                           |                                       |                         |
| Direct Program:  |                 |                           |                                       |                         |
| COVID-19-Coronavirus Relief Fund **                              | NONE            | 21.019                    | -                                     | <u>1,212,710</u>        |
| <b>Total Department of the Treasury</b>                          |                 |                           | -                                     | <u>1,212,710</u>        |
| <b>Total Expenditures of Federal Awards</b>                      |                 |                           | \$ -                                  | <u>\$ 1,474,482</u>     |

\*\* This program is considered a major program under Uniform Guidance.

**NOTES TO THE SCHEDULE**

**NOTE A – BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying *Schedule of Expenditures of Federal Awards* includes the federal grant activity of the Jefferson Parish Coroner's Office and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Coroner, it is not intended to and does not present the net position and changes in the net position of the Coroner. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**NOTE B – DE MINIMIS COST RATE**

During the year ended December 31, 2020, the Coroner did not elect to use the 10% de minimis cost rate as covered in Section 200.414 of the Uniform Guidance.

**JEFFERSON PARISH CORONER'S OFFICE**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
*For the Year Ended December 31, 2020*

**SECTION I – SUMMARY OF AUDITORS' RESULTS**

Financial Statements

Type of Auditors' Report Issued: Unmodified

Internal Control Over Financial Reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None reported

Noncompliance material to financial statements noted?  Yes  No

Federal Awards

Internal Control Over Major Programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?  Yes  No

Identification of major programs:

| <u>CFDA Number</u> | <u>Name of Federal Program or Cluster</u> |
|--------------------|---|
|--------------------|---|

|        |                         |
|--------|-------------------------|
| 21.019 | Coronavirus Relief Fund |
|--------|-------------------------|

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee Qualified as Low-Risk Auditee?  Yes  No

**JEFFERSON PARISH CORONER'S OFFICE**  
**SCHEDULE OF FINDINGS AND QUESTIONED - CONTINUED**  
*For the Year Ended December 31, 2020*

**SECTION II – FINANCIAL STATEMENT FINDINGS**

**Significant Deficiencies:**

**2020-001**

**Criteria:**

Management is responsible for developing internal controls related to the preparation of financial statements as well as preparing financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP).

**Condition:**

Management has chosen to engage the auditor to prepare the annual financial statements in accordance with GAAP. Under GAAP, this condition represents a significant deficiency in internal controls. AU-C Section 265 requires that we report the above condition as a control deficiency. This section 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

**Cause:**

As is common in small organizations, management has chosen to engage the auditor to propose certain year-end adjusting entries and to prepare the Coroner's annual financial statements. This condition is intentional by management based upon 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.

**Effect:**

Engaging the auditor to prepare the annual financial statements in accordance with GAAP is a significant deficiency in internal control.

**Recommendation:**

As mentioned above, whether or not it would be cost effective to cure a control deficiency is not a factor in applying AU-C 265's reporting requirements. Because prudent management requires that the potential benefit from an internal control should exceed its costs, it may not be practical to correct all the deficiencies an auditor reports under AU-C 265. As such, we do not believe that any corrective action is necessary.



**JEFFERSON PARISH CORONER'S OFFICE**  
**SCHEDULE OF FINDINGS AND QUESTIONED - CONTINUED**  
*For the Year Ended December 31, 2020*

**SECTION II – FINANCIAL STATEMENT FINDINGS - Continued**

**Management's Response:**

Management concurred with the recommendation. See management's corrective action plan.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None noted.

**JEFFERSON PARISH CORONER'S OFFICE**  
*SCHEDULE OF PRIOR YEAR FINDINGS*  
*December 31, 2020*

**SECTION I – FINANCIAL STATEMENT FINDINGS**

2019 – 001 – Financial Statement Preparation – Unresolved see 2020-001.

**SECTION II – MANAGEMENT LETTER COMMENTS**

None.



GERRY CVITANOVICH, M.D.  
Coroner

CORRECTIVE ACTION PLAN  
INTERNAL CONTROL AND COMPLIANCE  
SCHEDULE OF FINDINGS  
For the Year Ended December 31, 2020

Louisiana State Legislative Auditor

The Jefferson Parish Coroner's Office respectfully submits the corrective action plan for the advisory comments for the year ended December 31, 2020.

Independent Public Accounting Firm  
Kushner LaGraize, LLC  
3330 W. Esplanade Ave.  
Suite 100  
Metairie, LA 70002

Audit Period: January 1, 2020 thru December 31, 2020

2020-001

Condition:

Management has chosen to engage the auditor to prepare the annual financial statements in accordance with GAAP. Under GAAP, this condition represents a significant deficiency in internal controls. AU-C Section 265 requires that we report the above condition as a control deficiency. This section does not provide exceptions to reporting deficiencies that are adequately mitigated with non-audit services rendered by the auditor of 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 AU-C 265's reporting requirements. Because prudent management requires that the potential benefit from an internal control should exceed its costs, it may not be practical to correct all the deficiencies an auditor reports under AU-C 265. As such, we do not believe that any corrective action is necessary.

**Management's Response:**

Proper management of public funds is essential. After careful analysis it is apparent that is more effective and thus a more prudent business decision, to engage the auditor to prepare the annual financial statements in accordance with GAAP.