JEFFERSON PARISH CORONER'S OFFICE ANNUAL FINANCIAL STATEMENTS

For the Year Ended December 31, 2025

JEFFERSON PARISH CORONER'S OFFICE

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KUSHNER
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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinion

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, 2025, and the related notes to the financial statements, which collectively comprise the Coroner's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Coroner, as of December 31, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Coroner and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information on pages 4 through 9 and 33 through 36 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Coroner's basic financial statements. The accompanying schedule of compensation, benefits, and other payments to agency head and the justice system funding schedule are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 also issued our report dated June 22, 2026, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Coroner's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Coroner's internal control over financial reporting and compliance.

Kushner LaGraize, L.L.C.

Metairie, Louisiana
June 22, 2026

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, 2025. 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 $25,709,802 (net position) as of December 31, 2025, and by $25,937,055 as of December 31, 2024.
- Total 2025 expenses of $7,987,911 exceeded total revenues of $7,760,658, resulting in a deficiency of revenues over expenses of ($227,253). For 2024, the Coroner had revenues exceeding expenses in the amount of $2,399,484.
- Total net position as of December 31, 2025 and 2024 are comprised of the following:
    - Net investment in capital assets, of $3,878,461 and $3,605,815, respectively, consisting of property and equipment, net of accumulated depreciation and related debt.
    - Unrestricted net position of $21,831,341 and $22,331,240, respectively.
- The Coroner's general fund reported a total fund balance of $20,910,663 and, $21,040,902 for 2025 and 2024, respectively.

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.

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, deferred outflows, liabilities and deferred inflows, 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 fund, 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 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 16 of this report.

OVERVIEW OF THE FINANCIAL STATEMENTS - Continued

Required Supplementary 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 33-36 of this report.

FINANCIAL ANALYSIS OF THE CORONER AS A WHOLE

The Coroner's net position was $25,709,802 and $25,937,055 as of December 31, 2025 and 2024, respectively. The following table provides a summary of the Coroner's net position:

Condensed Statements of Net Position
as of December 31, 2025 and 2024

	2025	Percentage	2024	Percentage
ASSETS:				
Current assets	$ 21,633,417	83%	$ 22,166,746	86%
Other asset	435,366	2%	2,375	0%
Capital assets, net of accumulated depreciation	3,878,461	15%	3,605,815	14%
TOTAL ASSETS	25,947,244	100%	25,774,936	100%
DEFERRED OUTFLOWS	639,991		1,271,089	
LIABILITIES:				
Current liabilities	503,865	100%	497,380	54%
Noncurrent liabilities	-	0%	423,938	46%
TOTAL LIABILITIES	503,865	100%	921,318	100%
DEFERRED INFLOWS	373,568		187,652	
NET POSITION:				
Net investment in capital assets	3,878,461		3,605,815	
Unrestricted	21,831,341		22,331,240	
TOTAL NET POSITION	$ 25,709,802		$ 25,937,055	

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, 2025 and 2024.

Condensed Statements of Activities
For the Years Ended December 31, 2025 and 2024

	2025	Percentage	2024	Percentage
REVENUES:				
Program:				
Charges for services	$ 1,300,144	17%	$ 1,064,902	11%
Operating grants and contributions	1,001,958	14%	795,927	8%
Total program revenues	2,302,102	31%	1,860,829	19%
General:				
Ad valorem taxes	4,669,247	59%	6,895,602	71%
State revenue sharing	87,568	1%	94,674	1%
Other	701,741	9%	854,518	9%
Total general revenues	5,458,556	69%	7,844,794	81%
Total Revenues	7,760,658	100%	9,705,623	100%
EXPENSES:				
Program:				
Health and welfare	7,987,911	100%	7,306,139	100%
Total Expenses	7,987,911		7,306,139	
CHANGES IN NET POSITION	(227,253)		2,399,484	
BEGINNING NET POSITION	25,937,055		23,537,571	
ENDING NET POSITION	$ 25,709,802		$ 25,937,055	

Total expenses increased $681,772 from prior year primarily due to an increase in services provided.

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 $4,669,247 or 59% of the Coroner's total revenues in 2025. Charges for services accounted for $1,300,144 or 17% of revenues in 2025.

Ad valorem tax revenue was $6,895,602 or 71% of the Coroner's total revenues in 2024. Charges for services accounted for $1,064,902 or 11% of revenues in 2024.

Ad valorem tax revenue decreased by $2,226,355 or 39%. This decrease in ad valorem tax revenue from prior resulted from the Coroner levying a millage rate below the maximum millage authorized.

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 $20,910,663 and $21,040,902 at December 31, 2025 and 2024, respectively. The fund balance decreased by $130,239 from the previous year. For December 31, 2025, the Coroner committed $11,000,000 of the fund balance for emergency/disaster provisions and morgue laboratory construction/renovation.

CAPITAL ASSETS

The Coroner's investment in capital assets, net of accumulated depreciation, as of December 31, 2025 was $3,878,461. There was an increase of $272,646 in net capital assets. See Note 8 in the notes to the financial statements for additional information about changes in capital assets during the fiscal year and the balance at the end of the year.

CAPITAL ASSETS - Continued

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

	2025	2024
Land	$ 722,460	$ 722,460
Construction in progress	421,770	148,598
Depreciable assets:		
Buildings and improvements	6,891,714	6,653,936
Vehicles	320,402	282,695
Computer software	17,643	17,643
Computer hardware	92,959	92,959
Furniture and equipment	1,434,088	1,542,856
Total depreciable assets	8,756,806	8,590,089
Less accumulated depreciation	(6,022,575)	(5,855,332)
Net capital assets	$ 3,878,461	$ 3,605,815
Percentage depreciated	61%	62%

At December 31, 2025, the depreciable capital assets for governmental activities were 61% depreciated. The book value is at 44% of the original cost.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The 2026 budget of the Jefferson Parish Coroner's Office was estimated based on the revenues and expenditures of 2025.

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 8th Street, Harvey, Louisiana, 70058 at (504) 365-9100.

JEFFERSON PARISH CORONER'S OFFICE

STATEMENT OF NET POSITION

December 31, 2025

CURRENT ASSETS	
Cash	$ 4,941,916
Investments	11,391,485
Accounts receivable, net	4,275,010
Accounts receivable - other	8,130
Due from other governments	823,941
Prepaid expenses	192,935
TOTAL CURRENT ASSETS	21,633,417
CAPITAL ASSETS, net	3,878,461
OTHER ASSETS	
Net pension asset	435,366
TOTAL ASSETS	25,947,244
DEFERRED OUTFLOWS OF RESOURCES	
Post measurement date contributions	370,155
Difference between expected and actual experience	265,684
Changes in proportion and differences between the Coroner's contributions and proportionate share of contributions	4,152
TOTAL DEFERRED OUTFLOWS OF RESOURCES	639,991
LIABILITIES	
Accrued salaries and benefits	51,977
Accounts payable and accrued expenses	451,888
TOTAL LIABILITIES	503,865
DEFERRED INFLOWS OF RESOURCES	
Difference between expected and actual experience	37,845
Changes in proportion	1,130
Net difference between projected and actual investment earnings	286,687
Changes in assumption	47,906
TOTAL DEFERRED INFLOWS OF RESOURCES	373,568
NET POSITION	
Net investment in capital assets	3,878,461
Unrestricted	21,831,341
TOTAL NET POSITION	$ 25,709,802

JEFFERSON PARISH CORONER'S OFFICE

STATEMENT OF ACTIVITIES

For the year ended December 31, 2025

		PROGRAM REVENUES		
	Expenses	Charges for Services	Operating Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position-Governmental Unit
FUNCTIONS/PROGRAMS:				
Governmental activities:				
Health and welfare	$ 7,987,911	$ 1,300,144	$ 1,001,958	$ (5,685,809)
Total Governmental Activities	$ 7,987,911	$ 1,300,144	$ 1,001,958	(5,685,809)
GENERAL REVENUES:				
Ad valorem taxes				4,669,247
Intergovernmental revenues:				
State revenue sharing				87,568
Court fines				22,093
Other revenues				2,000
Interest income				677,648
TOTAL GENERAL REVENUES				5,458,556
CHANGE IN NET POSITION				(227,253)
NET POSITION - Beginning of year				25,937,055
NET POSITION - End of year				$ 25,709,802

JEFFERSON PARISH CORONER'S OFFICE

BALANCE SHEET - GENERAL FUND

December 31, 2025

ASSETS	
Cash	$ 4,941,916
Investments	11,391,485
Accounts receivable, net	4,056,121
Accounts receivable – other	8,130
Due from other governments	823,941
Prepaid expenses	192,935
TOTAL ASSETS	$ 21,414,528
LIABILITIES AND FUND BALANCE	
LIABILITIES	
Accounts payable and accrued expenses	$ 451,888
Accrued salaries and benefits	51,977
TOTAL LIABILITIES	503,865
FUND BALANCE	
Nonspendable	192,935
Committed	11,000,000
Unassigned	9,717,728
TOTAL FUND BALANCE	20,910,663
TOTAL LIABILITIES AND FUND BALANCE	$ 21,414,528

JEFFERSON PARISH CORONER'S OFFICE

RECONCILIATION OF THE BALANCE SHEET - GENERAL FUND
TO THE STATEMENT OF NET POSITION
December 31, 2025

FUND BALANCE - GENERAL FUND	$ 20,910,663
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.	3,878,461
Receivables that do not provide a benefit in the current period and therefore are not reported in the funds.	218,889
The net pension asset, deferred outflows of resources and deferred inflows of resources are not recorded in governmental funds:	
Net pension asset	435,366
Deferred outflows of resources:	
Post measurement date contributions	370,155
Differences between expected and actual experience	265,684
Changes in proportion and differences between the Coroner's contributions and proportionate share of contributions	4,152
Deferred inflows of resources:	
Net difference between projected and actual investment Earnings	(286,687)
Changes in assumption	(47,906)
Changes in proportion	(1,130)
Differences between expected and actual experience	(37,845)
NET POSITION OF GOVERNMENTAL ACTIVITIES	$ 25,709,802

JEFFERSON PARISH CORONER'S OFFICE

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GENERAL FUND
For the Year Ended December 31, 2025

REVENUES	
Ad valorem taxes	$ 4,843,493
Intergovernmental - state revenue sharing	87,568
Charges for services	1,300,144
Grants and agreements	1,001,958
Interest income	677,648
Court fines	22,093
Other revenues	39,441
Total revenues	7,972,345
EXPENDITURES	
Salaries and benefits	3,726,326
Insurance	915,059
Contract services	735,590
Deductions from ad valorem	134,490
Legal and professional fees	342,475
Automobile expenses	85,327
Morgue supplies	94,828
Autopsies and laboratory testing	214,962
Dental, x-ray and anthropology	25,132
Grants	544,358
Computer expenses	91,798
Miscellaneous	102,810
Office expenses	75,936
Repairs and maintenance	189,581
Seminars and training	22,825
Communications	56,617
Utilities	63,690
Capital outlay	680,780
Total expenditures	8,102,584
NET CHANGE IN FUND BALANCE	(130,239)
FUND BALANCE - Beginning of year	21,040,902
FUND BALANCE - End of year	$ 20,910,663

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, 2025

NET CHANGE IN FUND BALANCE - GENERAL FUND	$	(130,239)
Amounts reported for governmental activities in the statement of activities are different because:		
Other revenues not available for governmental activities.		(197,210)
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 net capital outlay over depreciation.		272,647
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		(172,451)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	$	(227,253)

NOTE 1 — 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.

NOTE 1 — 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, vehicles, computer software, computer hardware, 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.

NOTE 1 — 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 2025 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, deferred outflows, liabilities and deferred inflows, 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, deferred outflows, liabilities and deferred inflows may be necessary in the future to the extent that future estimates or actual results are different from the estimates used in the 2025 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.

Deposits and Investments

Cash includes amounts in demand deposits and interest-bearing demand 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.

Investments for the Coroner include money market mutual funds and short-term government bonds with original maturities of greater than three months from the date of acquisition. Investments are reported at fair value and are limited by the Louisiana Revised Statute 33:2955 and the Coroner's investment policy.

NOTE 1 — 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:

Asset Class	Estimated Useful Lives
Buildings and improvements	5 - 40 years
Furniture and equipment	3 - 10 years
Vehicles	5 years
Computer software	3 years
Computer hardware	5 years

Prepaid Expenses

Prepaid expenses record payments to vendors that benefit future reporting periods. As of December 31, 2025, prepaid expenses represent the unused portion of insurance policies in effect at year-end.

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, 2025, the amount of allowance for uncollectible receivables was $128,243.

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).

NOTE 1 — 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, 2025 consisted of the following:

Prepaid Insurance	$ 192,935
TOTAL	$ 192,935

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Fund Balance – Continued

Committed fund balance as of December 31, 2025, 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, deferred outflows, liabilities and deferred inflows. 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 11). 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, 2025.

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, 2025.

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, 2025, the carrying amount of the Coroner's cash deposits was $4,941,916 and the related bank balance was $5,159,735. 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, 2025, these deposits are secured from risk by $250,000 in federal deposit insurance and $10,752,534 of pledged securities held by the custodial banks in the name of the fiscal agent bank.

NOTE 4 — INVESTMENTS

Custodial Credit Risk – Custodial credit risk is the risk that in the event of the failure of the counterparty to a transaction, the Coroner will be able to recover the value of its investments or collateral securities that are in the possession of an outside party investment. The Coroner's investment policy requires that all repurchase agreement investments be fully collateralized and held by the counterparty's trust department or agent in the Coroner's name. Investments in external investment pools, mutual funds, and other pooled investments are not exposed to custodial credit risk because of their natural diversification and the diversification required by the Securities and Exchange Commission. At year-end, the Coroner's investments were not exposed to any custodial credit risk.

	S&P Rating	Fair Value
Short-term government bonds	AAA	$ 9,923,265
Money market funds	AAA	1,468,220
Total		$ 11,391,485

Interest Rate Risk - Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of investments. The Coroner's investment policy limits interest rate risk by generally limiting maturities of its investments to one year or less.

NOTE 4 — INVESTMENTS – CONTINUED

Credit Risk and Concentration of Credit Risk - The credit risk of investments is the risk that an issuer or other counterparty will not meet its obligations. This credit risk is measured by credit quality ratings as described by ratings agencies such as Standard & Poor's (S&P) and Moody's. The concentration of credit risk is the risk of loss that may occur due to the amount of investments in a single issuer (not including investments issued or guaranteed by the U.S. government, investments in mutual funds, or external investment pools). The Coroner's investment policy does not place a limit on the amount the Coroner may invest in any one issuer.

NOTE 5 — CONCENTRATION OF REVENUES

Of the Coroner's revenues, $4,669,247 (59%) was obtained through a single source, ad valorem taxes, for the year ended December 31, 2025.

NOTE 6 — ACCOUNTS RECEIVABLE

Accounts receivable at December 31, 2025 were comprised of the following:

Ad valorem taxes	$ 4,403,253
Other	8,130
Total receivables	4,411,383
Less allowance for uncollectible receivables	(128,243)
Total receivables, net	$ 4,283,140

NOTE 7 — DUE FROM OTHER GOVERNMENTAL ENTITIES

Amounts due from other governmental entities consist of the following as of December 31, 2025:

Assumption Parish Coroner	$ 18,380
Ascension Parish Coroner	11,845
Grant Parish Coroner	11,135
Jefferson Parish Sheriff's Office	185,211
Orleans Parish Coroner	169,800
Plaquemines Parish Coroner	9,536
St. Bernard Parish Coroner	91,159
St. Charles Parish Coroner	10,715
St. Helena Parish Coroner	31,151
St. James Parish Coroner	8,600
St. John Parish Coroner	33,901
St. Tammany Parish Coroner	82,544
State of Louisiana	90,511
Tangipahoa Parish Coroner	24,652
Other Parishes	44,801
Total	$ 823,941

NOTE 8 — CHANGES IN CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended December 31, 2025:

	Beginning	Additions	Deletions/ Completed Construction	Ending
Land	$ 722,460	$ -	$ -	$ 722,460
Construction in progress	148,598	526,300	(253,128)	421,770
Depreciable assets:				
Buildings and improvements	6,653,936	264,142	(26,364)	6,891,714
Vehicles	282,695	37,707	-	320,402
Computer software	17,643	-	-	17,643
Computer hardware	92,959	-	-	92,959
Furniture and equipment	1,542,856	105,759	(214,527)	1,434,088
Total depreciable assets	8,590,089	407,608	(240,891)	8,756,806
Less accumulated depreciation	(5,855,332)	(369,920)	202,677	(6,022,575)
Net capital assets	$ 3,605,815	$ 563,988	$ (291,342)	$3,878,461

NOTE 9 — LEASES

The Coroner is party to various lease agreements for small office equipment. The terms of these agreements require monthly obligations ranging from $379 to $655 per month, and are set to expire within the next two to three years. Due to the small nature of these leases and minimal impact on the Statement of Net Position, the Coroner has determined a reclassification under GASB 87 is not deemed necessary at this time. Total office equipment lease expense for the year ended December 31, 2025 was $9,296.

NOTE 10 — 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.

NOTE 11 — PENSION PLAN

Substantially all employees of the Jefferson Parish Coroner's Office (the Coroner) are members of the Parochial Employees' Retirement System of Louisiana (the "System"). The system issues annual, publicly-available financial reports that include financial statements and required supplementary information for the system. The report for PERS may be obtained at www.persla.org.

NOTE 11 — PENSION PLAN – Continued

Plan Description

Employees of the Coroner are eligible for participation in the Parochial Employees' Retirement System of Louisiana (the "System") – a cost-sharing, multiple-employer defined benefit pension plan administered by a Board of Trustees and established by Act 205 of the 1952 Regular Session of the Louisiana Legislature. The System issues a publicly available financial report that can be obtained at 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 hired prior to January 1, 2007 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 compensation multiplied by his/her years of creditable service. Employees hired after January 1, 2007 who retire at or after age 67 with at least 7 years of creditable service, age 62 with at least 10 years of creditable service, or at or after age 55 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 compensation multiplied by his/her years of creditable service. 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 11.00% for the period ended December 31, 2025.

Contributions to the System from the Coroner were $370,155 for the year ended December 31, 2025.

NOTE 11 — PENSION PLAN – CONTINUED

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

At December 31, 2025, the Coroner reported an asset of $435,366 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2024, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of that date. The Coroner's proportion of the net pension asset was based on a projection of the Coroner's December 31, 2025 contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2024, the Coroner's proportion was 0.432929%, which was a decrease of 0.012046% from its proportion measured as of December 31, 2023. For the year ended December 31, 2025, the Coroner recognized pension expense of $327,865. At December 31, 2025, the Coroner reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	$ 265,684	$ 37,845
Net Difference Between Projected and Actual Earnings On Pension Plan Investments	-	286,687
Changes in Assumptions	-	47,906
Changes in Proportion and Differences Between Coroner Contributions and Proportionate Share of Contributions	4,152	1,130
Coroner Contributions Subsequent to the Measurement Date	370,155	-
	$ 639,991	$ 373,568

$370,155 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, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended:	
December 31, 2026	$ 165,468
December 31, 2027	388,292
December 31, 2028	(441,453)
December 31, 2029	(216,040)
December 31, 2030	-
Thereafter	-

NOTE 11 — PENSION PLAN – CONTINUED

Actuarial Assumptions

The total pension liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation Rate	2.30%
Projected Salary Increases	4.75%
Investment Rate of Return	6.40%, 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 MP2021 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 MP2021 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants.

The discount rate used to measure the total pension liability was 6.40%. 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.

NOTE 11 — PENSION PLAN – CONTINUED

Actuarial Assumptions - Continued

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 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.13% for the year ended December 31, 2024.

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, 2024 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	37.00%	1.08%
Equity	47.00%	2.82%
Alternatives	15.00%	0.76%
Real Assets	1.00%	0.07%
Total	100.00%	4.73%
Inflation		2.40%
Expected Arithmetic Nominal Return		7.13%

The mortality rate assumption used in the December 31, 2024, valuation was set based upon an experience study performed on plan data for the period January 1, 2018 through December 31, 2022. 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 MP2021 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 MP2021 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 MP2021 scale.

NOTE 11 — PENSION PLAN – CONTINUED

Sensitivity of the Coroner's Proportionate Share of the Net Pension Liability/(Asset) to Changes in the Discount Rate

The following presents the Coroner's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.4%, 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 (5.4%) or one percentage-point higher (7.4%) than the current rate:

	1.00% Decrease (5.4%)	Current Discount Rate (6.4%)	1.00% Increase (7.4%)
The Coroner's Proportionate Share of the Net Pension Liability (Asset)	$ 2,221,811	$ (435,366)	$(2,665,756)

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, 2025, the Coroner did not have any payables due to the System.

NOTE 12 — 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 13 — 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 14 — 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 significant.

NOTE 15 — HEALTH CARE COVERAGE

The Coroner currently 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, 2025 was $681,373. Unpaid claims including those incurred but not recorded related to the Coroner's self-insurance plan as of December 31, 2025 were $1,550.

NOTE 16 — 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/disaster recovery and construction/renovations of the morgue laboratory. As of December 31, 2025, the account had a balance of $11,000,000.

NOTE 17 — SUBSEQUENT EVENTS

Subsequent events were evaluated through the date of the independent auditors' report, which is the date the financial statements were available to be issued. No material subsequent events have occurred since December 31, 2025 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, 2025

	Original Budget	Final Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES				
Ad valorem taxes	$ 6,450,000	$ 4,300,000	$ 4,843,493	$ 543,493
Intergovernmental				
- state revenue sharing	60,000	65,000	87,568	22,568
Charges for services	751,000	921,000	1,300,144	379,144
Grants and agreements	720,000	768,000	1,001,958	233,958
Interest income	175,000	690,000	677,648	(12,352)
Court fines	20,000	20,000	22,093	2,093
Coroner Operation Fund	5,000	5,000	-	(5,000)
Other revenues	2,000	2,000	39,441	37,441
Total revenues	8,183,000	6,771,000	7,972,345	1,201,345
EXPENDITURES				
Salaries and benefits	4,056,200	4,056,200	3,726,326	329,874
Insurance	856,500	886,500	915,059	(28,559)
Contract services	1,462,000	1,417,000	735,590	681,410
Deductions from ad valorem	52,000	52,000	134,490	(82,490)
Legal and professional fees	193,500	193,500	342,475	(148,975)
Automobile expenses	89,500	92,000	85,327	6,673
Morgue supplies	85,000	112,000	94,828	17,172
Autopsies and laboratory testing	165,000	185,000	214,962	(29,962)
Dental, x-ray and anthropology	33,000	33,000	25,132	7,868
Grants	2,500	2,500	544,358	(541,858)
Computer expenses	70,000	78,000	91,798	(13,798)
Miscellaneous	129,000	117,000	102,810	14,190
Office expenses	60,500	60,500	75,936	(15,436)
Repairs and maintenance	309,000	194,000	189,581	4,419
Seminars and training	420,500	70,500	22,825	47,675
Property tax refund	20,000	20,000	-	20,000
Communications	70,200	70,200	56,617	13,583
Utilities	77,000	71,000	63,690	7,310
Lease interest expense	5,000	-	-	-
Capital outlay	5,508,000	788,000	680,780	107,220
Total expenditures	13,664,400	8,498,900	8,102,584	396,316
NET CHANGE IN FUND BALANCE	(5,481,400)	(1,727,900)	(130,239)	1,597,661
FUND BALANCE - Beginning of year	21,040,902	21,040,902	21,040,902	-
FUND BALANCE - End of year	$ 15,559,502	$ 19,313,002	$ 20,910,663	$ 1,597,661

JEFFERSON PARISH CORONER'S OFFICE

SCHEDULE OF EMPLOYER'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY & NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For the Years Ended December 31, 2016 Through 2025

Fiscal Year	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered-Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a % of its Covered Employee Payroll	Plan Fiduciary Net Position as a % of the Total Pension Liability
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%
12/31/2021	(0.428862)%	(751,973)	3,010,886	(24.98)%	260.12%
12/31/2022	(0.421776)%	(1,986,749)	2,739,560	(72.52)%	110.46%
12/31/2023	0.415774%	1,600,225	3,004,772	53.26%	1,110.50%
12/31/2024	0.444976%	423,938	3,467,626	12.23%	98.03%
12/31/2025	0.432929%	(435,366)	3,570,912	(12.19)%	101.97%

The amounts presented have a measurement date of the previous calendar year.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

1. CHANGES OF BENEFIT TERMS:

There were no changes of benefit terms during any of the years presented.

2. CHANGES OF ASSUMPTIONS:

Inflation rate increased from 2.0% to 2.1% from December 31, 2020 to December 31, 2021

Inflation rate increased from 2.1% to 2.3% from December 31, 2021 to December 31, 2022.

Inflation rate increased from 2.3% to 2.4% from December 31, 2022 to December 31, 2023.

Inflation rate decreased from 2.4% to 2.3% from December 31, 2024 to December 31, 2025.

JEFFERSON PARISH CORONER'S OFFICE

SCHEDULE OF EMPLOYER'S PENSION CONTRIBUTIONS

For the Years Ended December 31, 2016 Through 2025

Fiscal Year	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Excess (Deficiency)	Employer's Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
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%
12/31/2021	320,062	320,062	-	3,010,886	10.63%
12/31/2022	291,259	291,259	-	2,739,560	10.64%
12/31/2023	319,915	319,915	-	3,004,772	10.65%
12/31/2024	374,241	374,241	-	3,467,626	10.79%
12/31/2025	370,155	370,155	-	3,570,912	10.37%

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, 2025

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

Purpose	Amount
Salary	$ 79,775
Benefits – insurance	36,494
Benefits – retirement	8,342
Vehicle allowance	8,340
Cell phone	600
Lodging	1,358
Per diem	117
Dues	750
Total	$ 135,776

JEFFERSON PARISH CORONER'S OFFICE

JUSTICE SYSTEM FUNDING SCHEDULE – RECEIVING ENTITY – GENERAL FUND

For the Year Ended December 31, 2025

	First Six Month Period Ended 6/30/25	Second Six Month Period Ended 12/31/25
Agency Remitting Money:		
Jefferson Parish Sheriff - Criminal Court Costs/Fees	$ 12,300	$ 9,793
Total receipts	$ 12,300	$ 9,793

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, 2025, and the related notes to the financial statements, and have issued our report thereon dated June 22, 2026.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. 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 22, 2026

JEFFERSON PARISH CORONER'S OFFICE

SCHEDULE OF FINDINGS

For the Year Ended December 31, 2025

SECTION I – SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of Auditors' Report Issued:		Unmodified
Internal Control Over Financial Reporting:		
• Material weakness(es) identified?	___ Yes	_X_ No
• Significant deficiency(ies) identified?	___ Yes	_X_ None reported
Noncompliance material to financial statements noted?	___ Yes	_X_ No

SECTION II – FINANCIAL STATEMENT FINDINGS

None.

JEFFERSON PARISH CORONER'S OFFICE

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

December 31, 2025

SECTION I – FINANCIAL STATEMENT FINDINGS

None

SECTION II – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

SECTION III – MANAGEMENT LETTER COMMENTS

None.

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To Dr. Gerry Cvitanovich M.D., and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2025 through December 31, 2025. The Jefferson Parish Coroner's Office's management is responsible for those C/C areas identified in the SAUPs.

The Jefferson Parish Coroner's Office (the Coroner) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2025 through December 31, 2025. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. ***Written Policies and Procedures***

A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

We obtained the entity's policies on budgeting and noted no exceptions.

ii. **Purchasing**, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.

We obtained the entity's policies on purchasing and noted no exceptions.

iii. **Disbursements**, including processing, reviewing, and approving.

We obtained the entity's policies on disbursements and noted no exceptions.

iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

We obtained the entity's policies on receipts/collections and noted no exceptions.

v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

We obtained the entity's policies on payroll/personnel and noted no exceptions.

vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

We obtained the entity's policies on contracting and noted no exceptions.

vii. ***Travel and Expense Reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

We obtained the entity's policies on travel and expense reimbursement and noted no exceptions.

viii. ***Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

We obtained the entity's policies on credit cards and noted no exceptions.

ix. ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

We obtained the entity's policies on ethics and noted no exceptions.

x. ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

N/A – the Corner holds no debt; therefore, they do not require policies covering debt service.

xi. ***Information Technology Disaster Recovery/Business Continuity***, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical locationisolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

We obtained the entity's policies on information technology disaster recovery/business continuity and noted no exceptions.

xii. ***Prevention of Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

We obtained the entity's policies on sexual harassment and noted no exceptions.

2. *Board or Finance Committee*

A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

N/A – the Coroner does not have an oversight committee.

ii. For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds.

N/A – the Coroner does not have an oversight committee.

iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

N/A – the Coroner does not have an oversight committee.

iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

N/A – no audit findings in the prior year.

3. ***Bank Reconciliations***

A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

Obtained listing and management's representation that the listing is complete, without exception. Selected the main operating account and saving account (only 2).

i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

Bank reconciliations included evidence that they were prepared within 2 months of statement closing date, without exception.

ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and

Noted proper segregation of duties for the responsibilities listed above, without exception. Noted evidence of approval by Troy Rauch on all reconciliations tested, without exception.

iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Obtained documentation from management that they have researched all reconciling items greater than 12 months old, without exception.

4. *Collections (excluding electronic funds transfers)*

A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

Obtained listing of deposit sites for the fiscal period and management's representation that the listing is complete, without exception.

B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

Obtained listing of collection sites for the fiscal period and management's representation that the listing is complete, without exception.

i. Employees responsible for cash collections do not share cash drawers/registers.

Noted proper segregation of duties for the responsibilities listed above, without exception.

ii. Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.

Noted proper segregation of duties for the responsibilities listed above, without exception.

iii. Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

Noted proper segregation of duties for the responsibilities listed above, without exception.

iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

Noted proper segregation of duties for the responsibilities listed above, without exception.

C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

Per discussion with management, the entity does not have a policy covering theft of cash by employees responsible for cash collections. However, cash payments are not accepted methods of payment, only checks or money orders are accepted. Therefore, management does not consider a theft of cash policy to be necessary.

D. Randomly select five deposit dates for each of the bank accounts (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Obtain supporting documentation for each of the five deposits and:

i. Observe that receipts are sequentially pre-numbered.

N/A – due to the nature of collections, the Coroner does not utilize a system of sequentially pre-numbered receipts.

ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

Examined collection documentation for 5 deposits tracing each to the deposit slip, without exception.

iii. Trace the deposit slip total to the actual deposit per the bank statement.

Examined deposit slips for 5 deposits tracing each to the bank statement, without exception.

iv. Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than $100 and the cash is stored securely in a locked safe or drawer).

Per review of 5 deposits, we noted all were deposited in accordance with the Coroner's policies and procedures, without exception.

v. Trace the actual deposit per the bank statement to the general ledger.

Examined 5 deposits per the bank statements tracing each to recording in the general ledger, without exception.

5. ***Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)***

A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

Obtained listing of locations that process payments for the fiscal period and management's representation that the listing is complete, without exception.

B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:

i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;

Noted proper segregation of duties for the responsibilities listed above, without exception.

ii. At least two employees are involved in processing and approving payments to vendors;

Noted proper segregation of duties for the responsibilities listed above, without exception.

iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;

Noted proper segregation of duties for the responsibilities listed above, without exception.

iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and

Noted proper segregation of duties for the responsibilities listed above, without exception.

v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT)18, wire transfer, or some other electronic means.

Noted proper segregation of duties for the responsibilities listed above, without exception.

C. For each location selected under procedure #5A above, obtain the entity's non- payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:

i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and:

   Examined 5 disbursement noting each matched the original invoice, without exception.

ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

   Noted proper segregation of duties for each of the disbursements examined, without exception.

D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy.

   N/A – per discussion with management, the Coroner did not make any electronic disbursements during the year.

6. *Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)*

A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

   Obtained complete listing of all active credit cards for the fiscal period and management's representation that the listing is complete, without exception.

B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and:

i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., itemized receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

No exceptions noted.

ii. Observe that finance charges and late fees were not assessed on the selected statements.

No exceptions noted.

C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

No exceptions noted.

D. Using the list of terminated employees obtained in Payroll and Personnel procedure #9C identify those individuals who had access to cards and randomly select 5 terminated employees (or all terminated employees with card access if less than 5) from this population. Observe evidence that the cards have been deactivated for these terminated employees. In cases where a card is shard by multiple users, obtain evidence that the terminated employees' authorization has been removed.

No exceptions noted.

7. ***Travel and Travel-Related Expense Reimbursements21 (excluding card transactions)***

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

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

Examined 3 per diem/mileage reimbursement, noting the amount reimbursed did not exceed the rates established by the State of Louisiana or the GSA.

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

Examined 5 reimbursements of actual costs, noting each was supported by an original itemized receipt, without exception.

iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and

Noted each reimbursement was supported by proper documentation of the business/public purpose, without exception.

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

Noted each reimbursement examined showed evidence of review and approval by appropriate personnel, without exception.

8. *Contracts*

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

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

No exceptions noted.

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

No exceptions noted.

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

N/A – no contracts selected were amended during the fiscal year.

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

No exceptions noted.

9. ***Payroll and Personnel***

A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

Obtained complete listing of all employees and officials employed during the fiscal period and management's representation that the listing is complete, without exception.

B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and:

i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

Examined 5 employees, noting each documented their daily attendance and leave, without exception.

ii. Observe whether supervisors approved the attendance and leave ofthe selected employees or officials;

Examined 5 employees, noting the attendance and leave for each was approved by a supervisor, without exception.

iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

Examined 5 employees, noting all leave accrued or taken was properly reflected in the entity's cumulative records, without exception.

iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

Examined 5 employees, noting each employee's authorized salary/pay rate agreed to their personnel file, without exception.

C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

N/A – per management, there no termination payments made during the period.

D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums) have been paid, and any associated forms have been filed, by required deadlines.

No exceptions noted.

10. ***Ethics***

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and:

i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

Examined 5 employees, noting each completed the required ethics training during the fiscal period, without exception

ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

N/A – Per discussion with management, there were no changes to the entity's ethics policies during the fiscal period.

B. Inquire whether the agency has appointed an ethics designee as required by R.S. 42:1170.

The Coroner has designated Troy Rauch as the ethics designee.

11. ***Debt Service***

A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

N/A – the Coroner did not issue any bonds/notes or other debt instruments during the year.

B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

N/A – the Coroner did not have any bonds/notes outstanding during the year.

12. ***Fraud Notice***

A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

N/A – per discussion with management there were no misappropriation of public funds or assets during the period.

B. Observe that the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Observed the required notice on the Coroner's website and premises, without exception.

13. ***Information Technology Disaster Recovery/Business Continuity***

A. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management":

iii. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

We performed the procedures and discussed the results with management, noting no exceptions.

iv. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

We performed the procedures and discussed the results with management, noting no exceptions.

v. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstratesthat the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

We performed the procedures and discussed the results with management, noting no exceptions.

B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

Observed that all terminated employees were removed and disabled from the network, without exception.

C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

- Hired before June 9, 2020 - completed the training; and
- Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

Observed 5 employees noting each completed the required cybersecurity training during the period, without exception

14. ***Prevention of Sexual Harassment***

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

Examined 5 employees, noting each completed the required sexual harassment training during the period, without exception.

B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

Observed the sexual harassment policy and complaint procedure posted on the Coroner's website, without exception.

C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

i. Number and percentage of public servants in the agency who have completed the training requirements;
ii. Number of sexual harassment complaints received by the agency;
iii. Number of complaints which resulted in a finding that sexual harassment occurred;
iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
v. Amount of time it took to resolve each complaint.

No exception noted

We were engaged by the Coroner to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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

Kushner LaGraize, L.L.C.

Metairie, Louisiana
June 22, 2026