

OUACHITA PARISH CORONER'S OFFICE

WEST MONROE, LOUISIANA

DECEMBER 31, 2021

OUACHITA PARISH CORONER'S OFFICE

WEST MONROE, LOUISIANA

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FINANCIAL STATEMENTS



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To the Ouachita Parish Coroner
West Monroe, Louisiana

Independent Auditors' Report

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Ouachita Parish Coroner's Office (the Coroner) as of and for the year ended December 31, 2021, 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 governmental activities and each major fund of the Ouachita Parish Coroner's Office, as of December 31, 2021, and the respective changes in financial position and where applicable, cash flows thereof 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 (GAAS) and the standards applicable to financial audits contained in *Governmental 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 Ouachita Parish Coroner's Office and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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.

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 Ouachita Parish Coroner's Office'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.

Auditor's 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 opinion. 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 GAAS 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 GAAS 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 Ouachita Parish Coroner's Office'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 Ouachita Parish Coroner's Office'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.

Emphasis of Matter

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 15 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.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Coroner's basic financial statements. The schedule of compensation, benefits and other payments to agency head or chief executive officer on page 16 is presented for purposes of additional analysis and is 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 financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits and other payments to agency head or chief executive officer is fairly stated in all material respects in relation to the 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 20, 2022 on our consideration of Ouachita Parish Coroner's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Coroner's internal control over financial reporting and compliance.

Heard, McElroy & Vestal, LLC

Monroe, Louisiana
June 20, 2022

OUACHITA PARISH CORONER'S OFFICE

STATEMENT OF NET POSITION

DECEMBER 31, 2021

<u>Assets:</u>	
Cash	83,296
Accounts Receivable	
Services	<u>18,450</u>
Total assets	<u>101,746</u>
<u>Liabilities:</u>	
Transportation Funds Escrow	5,714
Payroll liabilities	92
Accounts payable – Coroner	<u>95,940</u>
Total liabilities	<u>101,746</u>
<u>Net position:</u>	
Unrestricted	<u>-</u>
Total net position	<u><u>-</u></u>

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

OUACHITA PARISH CORONER'S OFFICE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Expenses</u>	<u>Program Revenue</u>	<u>Net (Expenses) Revenues and Change in Net Position</u>
		<u>Charges for Services</u>	<u>Governmental Activities</u>
<u>Governmental activities:</u>			
General government			
Public safety	<u>766,802</u>	<u>766,802</u>	<u>-</u>
Total governmental activities	<u>766,802</u>	<u>766,802</u>	<u>-</u>
<u>Change in net position</u>			<u>-</u>
<u>Net position-beginning of year</u>			<u>-</u>
<u>Net position-end of year</u>			<u>-</u>

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

OUACHITA PARISH CORONER'S OFFICE
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	<u>General Fund</u>
<u>Assets:</u>	
Cash	83,296
Accounts Receivable Services	<u>18,450</u>
Total assets	<u><u>101,746</u></u>
<u>Liabilities:</u>	
Transportation Funds Escrow	5,714
Payroll liabilities	92
Accounts payable – Coroner	<u>95,940</u>
Total liabilities	<u><u>101,746</u></u>
<u>Fund balances:</u>	
Unassigned	<u>-</u>
Total fund balances	<u><u>-</u></u>
Total liabilities and fund balances	<u><u>101,746</u></u>

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

OUACHITA PARISH CORONER'S OFFICE
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2021

Total fund balance for governmental funds at December 31, 2021	<u><u>-</u></u>
Total net position of governmental activities at December 31, 2021	<u><u>-</u></u>

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

OUACHITA PARISH CORONER'S OFFICE

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>General Fund</u>
<u>Revenues:</u>	
Coroner fees	588,658
Reimbursements	145,869
Other income	<u>32,275</u>
Total revenues	766,802
<u>Expenditures:</u>	
Reimbursable expenses	
Salaries	166,907
Reimbursable payroll tax expense	14,020
Travel	<u>24,007</u>
	<u>204,934</u>
Operating expenses	
Service fees	253,017
Salaries	241,248
Payroll taxes	18,192
Coroner coverage fees	39,400
Professional fees	8,415
Other	<u>1,596</u>
	<u>561,868</u>
<u>Total expenditures</u>	<u>766,802</u>
<u>Excess of revenues over expenditures</u>	-
<u>Change in Fund Balance</u>	
Fund balance-beginning of year	<u>-</u>
Fund balance-end of year	<u>-</u>

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

OUACHITA PARISH CORONER'S OFFICE
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

Total excess of revenues over expenditures for the year ended December 31, 2021 per Statement of Revenues, Expenditures and Changes in Fund Balances	<u><u>-</u></u>
Total change in net position for the year ended December 31, 2021 per Statement of Activities	<u><u>-</u></u>

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

OUACHITA PARISH CORONER'S OFFICE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2021

1. Summary of Significant Accounting Policies

As provided by Chapter 3 of Title 33 of the Louisiana Statutes of 1950, the Coroner for Ouachita Parish is elected by the voters of Ouachita Parish for a four-year term. The Coroner investigates all deaths, performs autopsies, furnishes death certificates, provides mental health services and examines cases for other crimes under police investigation.

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

a. Reporting Entity:

The Ouachita Parish Coroner is an independently elected parish official. As such, the Coroner is solely responsible for the operations of his/her office and accordingly, is a separate governmental reporting entity. The accompanying financial statements represent the financial activity of the Coroner's office and include all governmental activities, funds, account groups, and activities that are controlled by the Coroner as an independently elected official. Certain entities of the local government over which the Coroner's office exercises no oversight responsibility, such as the parish police jury, other independently elected parish officials, and municipalities within the parish are excluded from accompanying general purpose financial statements. These units of the government are considered separate reporting entities and issue general purpose financial statements separate from that of the Coroner's Office.

b. Basis of Presentation:

The accompanying financial statements have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The financial statements consist of the government-wide statements on all activities of the Coroner and the governmental fund financial statements.

Government-wide Financial Statements:

The government-wide financial statements include the Statement of Net Position and the Statement of Activities for all activities of the Coroner. The government-wide presentation focuses primarily on the sustainability of the Coroner as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

1. Summary of Significant Accounting Policies (Continued)

Fund Financial Statements:

The Ouachita Parish Coroner's Office uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and

to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses as appropriate. Government resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The following is the governmental fund of the Coroner:

General Fund: The General Fund, a governmental fund type, is the general operating fund of the Coroner. It is to account for and report all financial resources not accounted for and reported in another fund.

c. Measurement Focus and Basis of Accounting

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

Government-wide Financial Statements:

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

Fund Financial Statements:

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

Governmental fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the government's availability criteria (susceptible to accrual). Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Charges for services are recorded when earned since they are measurable and available. Intergovernmental revenues represent reimbursements for employee salaries, payroll taxes, insurance, and other expenditures. Such revenues are recorded when the qualifying expenditure is incurred.

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

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Allocations of cost such as depreciation are not recognized in the governmental funds.

d. **Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

e. **Budgetary Accounting**

The Coroner's Office is legally required to prepare a budget. The budget is prepared and adopted prior to the beginning of each fiscal year and was amended once prior to year end. The budget presentation is included in the required supplementary information.

f. **Compensated Absences**

Employees of the Coroner's Office are entitled to paid vacations, sick days and other time off depending on job classification, length of service and other factors. The Coroner's Office does not accumulate vacation or sick time. The estimate for the amount of compensation for future absences was immaterial and, accordingly, no liability has been recorded in the accompanying financial statements. The Coroner's Office's policy is to recognize the costs of compensated absences when paid

g. **Cash and Cash Equivalents**

Cash includes amounts in demand deposit, interest-bearing demand, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less when purchased. Under state law, the entity may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

h. **Accounts Receivable**

The financial statements for the Coroner contain no allowance for uncollectible accounts. Uncollectible amounts (including amounts due from other governmental entities) are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operations of the General Fund.

i. **Revenue - Coroner Fees**

The Coroner bills the Cities of Monroe and West Monroe as well as the Ouachita Parish Police Jury for various services rendered based on a fee schedule. Other parishes are billed for Coroner Emergency Certificates issued only.

1. Summary of Significant Accounting Policies (Continued)

j. Fund Equity

Government-wide Statements:

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

- a. Invested in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets, if any.
- b. Restricted - Consists of assets and deferred outflow of resources less liabilities and deferred inflow of resources (net position) with constraints placed on the use either by (1) external groups such as creditors, grantors, contributions or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted - All other net position that does not meet the definition of "restricted" or "invested in capital assets."

When both restricted and unrestricted resources are available for use, it is the Coroner's policy to use restricted resources first, then unrestricted resources as they are needed. *As of December 31, 2021, and for the year then ended, the Coroner did not have or receive restricted resources.*

Fund Financial Statements:

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

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

1. Summary of Significant Accounting Policies (Continued)

For the classification of Governmental Fund balances, the Coroner considers an expenditure to be made from the most restrictive first when more than one classification is available. The Coroner's fund balance was classified as unassigned as of December 31, 2021.

2. Related Party Transactions

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

3. Concentration of Credit Risk

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

The Coroner has concentrated its risk for cash by maintaining deposits in one bank. At December 31, 2021 there were no balances that exceeded the amount covered by federal deposit insurance.

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

4. Subsequent Events

Management evaluates events and transactions that occur after the balance sheet date but before the financial statements are made available. Management evaluated such events and transactions through June 20, 2022, the date for which financial statements were made available for distribution, and other than what is referenced below, noted no significant subsequent events as of this date.

REQUIRED SUPPLEMENTARY FINANCIAL INFORMATION

OUACHITA PARISH CORONER'S OFFICE

BUDGETARY COMPARISON SCHEDULE (UNAUDITED)

FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance – Favorable (Unfavorable)
<u>Revenues:</u>				
Coroner fees	545,000	585,500	588,658	3,158
Reimbursements	135,000	142,500	145,869	3,369
Other income	<u>30,000</u>	<u>32,000</u>	<u>32,275</u>	<u>275</u>
Total revenues	710,000	760,000	766,802	6,802
<u>Expenditures:</u>				
Reimbursable expenses				
Salaries	165,000	165,000	166,907	(1,907)
Reimbursable payroll tax expense	14,000	14,000	14,020	(20)
Travel	<u>20,000</u>	<u>23,500</u>	<u>24,007</u>	<u>(507)</u>
	<u>199,000</u>	<u>202,500</u>	<u>204,934</u>	<u>(2,434)</u>
Operating expenses				
Service fees	223,000	251,400	253,017	(1,617)
Salaries	230,000	240,000	241,248	(1,248)
Payroll taxes	17,500	18,000	18,192	(192)
Coroner coverage fees	30,000	38,000	39,400	(1,400)
Professional fees	8,500	8,500	8,415	85
Other	<u>2,000</u>	<u>1,600</u>	<u>1,596</u>	<u>4</u>
	<u>511,000</u>	<u>557,500</u>	<u>561,868</u>	<u>(4,368)</u>
<u>Total expenditures</u>	<u>710,000</u>	<u>760,000</u>	<u>766,802</u>	<u>(6,802)</u>
<u>Excess of revenues over expenditures</u>	-	-	-	-
<u>Fund balance-beginning of year</u>	-	-	-	-
<u>Fund balance-end of year</u>	-	-	-	-

OTHER SUPPLEMENTARY INFORMATION

OUACHITA PARISH CORONER'S OFFICE

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

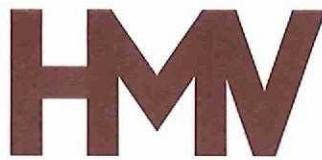
FOR THE YEAR ENDED DECEMBER 31, 2021

Agency Head Name: Dr. Teri O'Neal

Purpose

Coroner Service Fees	<u>Amount</u>
• Cash basis (Actual payments)	\$275,000
• ,Accrual basis (Fees earned)	\$253,017

OTHER REPORTS.



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To the Ouachita Parish Coroner
West Monroe, Louisiana

Independent Auditor's Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Ouachita Parish Coroner's Office (the Coroner) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Coroner's basic financial statements, and have issued our report thereon dated June 20, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Heard, McElroy & Vestal, LLC

Monroe, Louisiana
June 20, 2022

OUACHITA PARISH CORONER'S OFFICE
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2021

A. SUMMARY OF AUDIT RESULTS

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

B. FINDINGS - FINANCIAL STATEMENT AUDIT

None

C. MANAGEMENT LETTER

A management letter was issued in connection with the audit for the year ended December 31, 2021.

OUACHITA PARISH CORONER'S OFFICE
SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2021

None



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Ouachita Parish Coroner
West Monroe LA, 71291

Louisiana Legislative Auditor
Baton Rouge, Louisiana

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2021

We have performed the procedures enumerated below, which were agreed to by Ouachita Parish coroner (Coroner) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021 through December 31, 2021. The Coroner's management is responsible for those C/C areas identified in the SAUPs.

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

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):
 - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
 - b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
 - c) ***Disbursements***, including processing, reviewing, and approving.
 - d) ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all

Management Response

The Coroner is in the process of adopting the policies needed to comply with the LLA best practices policies for applicable areas.

Board or Finance Committee

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

Bank Reconciliations

3. Obtain a listing of client 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 selected each account, and observe that:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
 - b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
 - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Findings

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

Collections

4. 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).
5. 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:
 - a) Employees responsible for cash collections do not share cash drawers/registers.
 - b) 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.

- c) 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.
 - d) 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.
6. 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.
7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (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). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
- a) Observe that receipts are sequentially pre-numbered.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
 - d) 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).
 - e) Trace the actual deposit per the bank statement to the general ledger.

Findings

Due to limited personnel, the same employee records deposits in the general ledger and makes all bank deposits.

The number of days from collection to deposit exceeded one day in the week tested. The entity receives checks during the month and normally makes weekly deposits. Minimal cash is collected with the vast majority of deposits consisting of checks, primarily monthly reimbursements from the Ouachita Parish Police Jury.

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

Management Response

Management has now implemented a procedure where the employee receiving the checks will prepare a report of checks received to reconcile to each deposit which will be retained with each deposit. Due to the small number of checks received, weekly deposits are considered adequate.

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

8. 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).
9. For each location selected under #8 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, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
 - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - b) At least two employees are involved in processing and approving payments to vendors.
 - c) 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.
 - d) 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.
10. For each location selected under #8 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:
 - a) Observe that the disbursement matched the related original invoice/billing statement.
 - b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

Findings

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

The Coroner has signatory authority and can initiate purchases.

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

Management response

Due to small staff size, management considers the purchasing procedures to be adequate.

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

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-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.
12. 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:
 - a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original 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.
 - b) Observe that finance charges and late fees were not assessed on the selected statements.
13. Using the monthly statements or combined statements selected under #12 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 (i.e., each card should have 10 transactions subject to testing). For each transaction, observe 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 note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Findings

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

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

14. 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, 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:
 - a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration.
 - b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

- c) Observe 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 policy (procedure #1h).
- d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Findings

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

Contracts

15. 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. Alternately, 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:
- a) 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.
 - b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
 - c) If the contract was amended (e.g., change order), observe 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, was approval documented).
 - d) 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 the invoice and related payment agreed to the terms and conditions of the contract.

Findings

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

Payroll and Personnel

16. 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.
17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
- a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not

document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.
 - c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
18. 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, 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 or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.
19. 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, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Findings

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

Ethics

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:
- a) Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

Findings

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

Debt Service

21. 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 State Bond Commission approval was obtained for each debt instrument issued.
22. 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).

Findings

Not applicable as the Coroner does not have the authority to issue debt.

Fraud Notice

23. 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.
24. Observe 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.

Findings

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

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

Information Technology Disaster Recovery/Business Continuity

25. Perform the following procedures:
 - a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.
 - b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

- c) 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 demonstrates that 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.

Findings

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

Sexual Harassment

- 26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.
- 27. Observe 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).
- 28. 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 it includes the applicable requirements of R.S. 42:344:
 - a) Number and percentage of public servants in the agency who have completed the training requirements;
 - b) Number of sexual harassment complaints received by the agency;
 - c) Number of complaints which resulted in a finding that sexual harassment occurred;
 - d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - e) Amount of time it took to resolve each complaint.

Findings

Reporting requirement not applicable to the Coroner's Office.

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

The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance.

Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Heard, McElroy & Vestal, LLC

Monroe, Louisiana

June 20, 2022