

ST. LANDRY PARISH CORONER'S OFFICE

REVIEWED FINANCIAL REPORT

DECEMBER 31, 2018

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VIGE, TUJAGUE NOEL
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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Russell Pavich
St. Landry Parish Coroner's Office
Eunice, Louisiana

We have reviewed the accompanying financial statements of the governmental activities of the St. Landry Parish Coroner's Office, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Coroner's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The information is the representation of management. We have not audited or reviewed such required supplementary information, and, accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on it.

Management has omitted 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. The Management Discussion and Analysis, 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.

Other Supplementary Information

The Schedule of Compensation, Benefits and Other Payments to Agency Head is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but it has been compiled from information that is the representation of management. We have not audited or reviewed this information and, accordingly, do not express an opinion or provide any assurance on the Schedule of Compensation, Benefits and Other Payments to Agency Head.

In accordance with the Louisiana Government Audit Guide and the provisions of State law, we have issued a report, dated June 13, 2019, on the results of our agreed upon procedures.



Vige, Tujague & Noël
Eunice, Louisiana
June 13, 2019

Government Wide Financial Statements (GWFS)

ST. LANDRY PARISH CORONER'S OFFICE
STATEMENT OF NET POSITION
DECEMBER 31, 2018

	<u>2018</u>
ASSETS	
Current assets:	
Cash	\$ 75,853
Accounts Receivable	46,808
Total current assets	<u>122,661</u>
LIABILITIES	
Current liabilities:	
Accounts Payable	\$ 12,125
Accounts Payable- Coroner	110,536
Total current liabilities	<u>122,661</u>
NET POSITION	
Unrestricted	<u>-</u>
Total net position	<u><u>\$ -</u></u>

See accompanying notes and independent accountant's review report.

ST. LANDRY PARISH CORONER'S OFFICE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

		<u>Program Revenue</u>		<u>Net (Expenses)</u> <u>Revenues and</u> <u>Change in</u> <u>Net Position</u>
	<u>Expenses</u>	<u>Charges for</u> <u>Services</u>	<u>Capital and</u> <u>Operating</u> <u>Grant</u>	<u>Governmental</u> <u>Activities</u>
Governmental Activities:				
General Government				
Public safety	\$ 295,031	\$ (295,031)	\$ -	\$ -
Total Governmental Activities	<u>\$ 295,031</u>	<u>\$ (295,031)</u>	<u>\$ -</u>	<u>-</u>
General Revenues:				-
Change in net position				-
Net position - December 31, 2017				<u>-</u>
Net position - December 31, 2018				<u>\$ -</u>

See accompanying notes and independent accountant's review report.

Fund Financial Statements (FFS)

ST. LANDRY PARISH CORONER'S OFFICE
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2018

	<u>General</u>
ASSETS	
Cash	\$ 75,853
Accounts Receivable	<u>46,808</u>
Total Assets	<u><u>\$ 122,661</u></u>
 LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 12,125
Accounts payable-Coroner	<u>110,536</u>
Total liabilities	<u>122,661</u>
Fund balances:	
Unassigned	<u>-</u>
Total fund balances	<u>-</u>
Total liabilities and fund balances	<u><u>\$ 122,661</u></u>

See accompanying notes and independent accountant's review report.

ST. LANDRY PARISH CORONER'S OFFICE
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2018

Total fund balance for governmental
funds at December 31, 2018

\$ -

Total net position of governmental activities at
December 31, 2018

\$ -
=====

See accompanying notes and independent accountant's review report.

ST. LANDRY PARISH CORONER'S OFFICE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>General Fund</u>
REVENUES:	
Revenues-St. Landry Parish	\$ 163,234
Revenues-Other Governments	95,945
Racino Revenue	35,852
Total Revenues	<u>295,031</u>
EXPENDITURES:	
Contractual Services:	
Service Fees	238,745
Other:	
Insurance	4,834
Professional Fees	5,225
Dues and Associations	350
Office Expense	9,050
Rents	19,200
Rent- Equipment	12,000
Miscellaneous	687
Supplies	2,240
Telephone	2,700
Total Expenditures	<u>295,031</u>
Excess (Deficiency) of Revenues Over Expenditures	-
Fund Balance, Beginning	<u>-</u>
Fund Balance, Ending	<u>\$ -</u>

See accompanying notes and independent accountant's review report.

ST. LANDRY 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, 2018

Total net change in fund balance for the year ended December 31, 2018 per Statements of Revenues, Expenditures and Changes in Fund Balances	\$ -
 Total changes in net position for the year ended December 31, 2018 per Statement of Activities	 <u>\$ -</u>

See accompanying notes and independent accountant's review report.

ST. LANDRY PARISH CORONER'S OFFICE

Notes to the Financial Statements

December 31, 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting practices of the St. Landry Parish Coroner's Office conform to generally accepted accounting principles of the United States of America as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the industry audit guide, Audits of State and Local Governmental Units, published by the American Institute of Certified Public Accountants. The following is a summary of certain significant accounting policies:

Reporting Entity

This financial report has been prepared in conformity with GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis – for State and Local Governments, issued in June 1999. For financial reporting purposes, in conformance with GASB codification Section 2100, the St. Landry Parish Coroner's Office financial statements include all governmental activities, funds, account groups, and activities that are controlled by the Coroner as an independently elected parish official. As an independently elected official, the Coroner is solely responsible for the operations of his office. Accordingly, the Coroner's office is a separate governmental reporting entity. Certain units of the local government over which the Coroner's office exercises no oversight responsibility, such as the parish commission, other independently elected parish officials, and municipalities within the parish 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.

Basis of Presentation

Government-Wide and Fund Financial Statements

The statement of net position and the statement of activities display information about the St. Landry Parish Coroner's Office as a whole. The statements distinguish between governmental and business type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods and services.

ST. LANDRY PARISH CORONER'S OFFICE

Notes to the Financial Statements

December 31, 2018

The statement of activities presents a comparison between direct expenses and program revenues for the St. Landry Parish Coroner's Office's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the programs, and (b) requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statement:

The St. Landry 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.

The general fund, a governmental fund type, is the general operating fund of the St. Landry Parish Coroner's Office. It is used to account for all financial resources of the St. Landry Parish Coroner's Office except those to be accounted for in other funds.

Measurement Focus, Basis of Accounting

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

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus as described below.

In the fund financial statements, the "current financial resources" measurements focus or the economic resources measurement focus is used as appropriate:

- a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

ST. LANDRY PARISH CORONER'S OFFICE

Notes to the Financial Statements

December 31, 2018

Basis of Accounting

In the government-wide statement of net position and statement of activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as new current assets. 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 government considers revenues to be available if they are collected within 60 days of the current fiscal period.

Expenditures are generally recognized under modified accrual basis of accounting when the related fund liability is incurred except that accumulated unpaid vacation and sick pay are not accrued and principal and interest on general long-term debt are recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

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.

Program Revenues

Program revenues included in the statement of Activities are derived directly from the program itself or from parties outside the Coroner's taxpayers or citizenry, as a whole.

Allocation of indirect expenses

The Coroner reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to these functions, but are reported separately in the Statement of Activities.

Use of estimates in the preparation of financial statements

The preparation of financial statements in conformity with generally accepted principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the

ST. LANDRY PARISH CORONER'S OFFICE
Notes to the Financial Statements
December 31, 2018

financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

Concentration of Risks

The St. Landry Parish Coroner's Office receives support from the parish commission. Other independently elected parish officials, and municipalities within the parish are excluded from the accompanying general purpose financial statements.

Budgetary Accounting

The St. Landry Parish Coroner's Office is legally required to prepare a budget. The budget is prepared and adopted prior to the beginning of each fiscal year and amended prior to year end.

Cash and Cash Equivalents

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

Interest-bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

Accounts Receivable

Accounts receivable represents fees that are assessed but have not been collected until 60 days after the year end. The balance of accounts receivable at December 31, 2018 is recorded in the amount of \$46,808. Since this amount was collected the allowance for doubtful accounts is -0-.

ST. LANDRY PARISH CORONER'S OFFICE

Notes to the Financial Statements

December 31, 2018

Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Invested in capital assets, net of related debt - 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 borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consist of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that does not meet the definition of "restricted" or "invested in capital assets, net of related debt."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance reports aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The St. Landry Parish Coroner's Office's policy is to first apply unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

Restricted fund balance. This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance. These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the St. Landry Parish Coroner's Office Coroner – the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the coroner removes the specified use by taking the same type of action imposing the commitment.

ST. LANDRY PARISH CORONER'S OFFICE

Notes to the Financial Statements

December 31, 2018

This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned fund balance. This classification reflects the amounts constrained by the coroner's "intent" to be used for specific purposes but are neither restricted nor committed. The coroner has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as non spendable and are neither restricted nor committed.

Unassigned fund balance. This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Coroner considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Coroner considers the amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Coroner has provided otherwise in its commitment or assignment actions.

Revenues, Expenditures, and Expenses

Program Revenues:

Program revenues consist of fees, fines, and charges for services related to governmental fund activities.

Expenditures/Expenses:

In the government-wide financial statements, expenses are classified by function for governmental activities. In the fund financial statements, expenditures are classified by character.

In the fund financial statements, governmental funds report expenditures of financial resources.

ST. LANDRY PARISH CORONER'S OFFICE

Notes to the Financial Statements

December 31, 2018

NOTE 2 CASH AND CASH EQUIVALENTS

The cash and cash equivalents of the St. Landry Parish Coroner's Office are subject to the following risk:

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Coroner will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. 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. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Coroner that the fiscal agent bank has failed to pay deposited funds upon demand. Further Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Coroner's name.

Bank account balances at December 31, 2018, totaled \$75,853, which was secured by \$250,000 of FDIC Insurance.

NOTE 3 EVALUATION OF SUBSEQUENT EVENTS

The coroner has evaluated subsequent events through June 13, 2019, the date which the financial statements were available to be issued.

NOTE 4 DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES

In some instances, the GASB required a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

NOTE 5 ACCOUNTING PRONOUNCEMENTS

The Government Accounting Standards Board (GASB) has issued the following Statements which will become effective in future years as shown below:

Statement No. 87, "Leases" increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a

ST. LANDRY PARISH CORONER'S OFFICE

Notes to the Financial Statements

December 31, 2018

lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged. Management has not yet determined the effect of this Statement on the financial statements.

Statement No. 88, "*Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*" improves the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. The Statement clarifies which liabilities governments would include when disclosing information related to debt. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, and significant subjective acceleration clauses. For notes to financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. The requirements of this Statement are effective for reporting periods beginning after June 30, 2018. Management has not yet determined the effect of this Statement on the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH CORONER'S OFFICE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018

	Original Budget	Final Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES:				
Revenues	\$ 224,600	\$ 295,181	\$ 295,031	\$ (150)
Total Revenues	<u>224,600</u>	<u>295,181</u>	<u>295,031</u>	<u>(150)</u>
EXPENDITURES:				
Contractual Services:				
Service Fees	165,220	238,745	238,745	-
Other:				
Insurance	8,280	4,834	4,834	-
Professional Fees	2,500	5,225	5,225	-
Dues and Associations	400	350	350	-
Office Expense	9,100	9,050	9,050	-
Rents	19,200	19,200	19,200	-
Rent- Equipment	12,000	12,000	12,000	-
Miscellaneous	1,400	687	687	-
Supplies	5,000	2,240	2,240	-
Telephone	1,500	2,700	2,700	-
Travel/Transportation	-	150	-	150
Total Expenditures	<u>224,600</u>	<u>295,181</u>	<u>295,031</u>	<u>150</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. LANDRY PARISH CORONER'S OFFICE
Notes to Budgetary Comparison Schedules
December 31, 2018

1. Basis of Accounting

The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

2. Budgetary Practices

The Coroner prepares and adopts a budget in accordance with R.S. 39:1301 et seq. The annual budget for the General Fund is prepared in accordance with the basis of accounting used by that fund.

Neither encumbrance accounting nor formal integration of the budget into the accounting record is employed as a management control device. However, periodic comparisons of budget and actual amounts are performed.

ST. LANDRY PARISH CORONER'S OFFICE
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2018

Agency Head Name: Russell Pavich, Coroner

Service Period: 12 months

<u>Purpose:</u>	<u>Amount</u>
Fees for Service	\$ 154,400
Reimbursements	39,421
Total	<u>\$ 193,821</u>

VIGE, TUJAGUE NOEL

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Russell Pavich
St. Landry Parish Coroner's Office
Eunice, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the St. Landry Parish Coroner's Office and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the St. Landry Parish Coroner's Office's compliance with certain laws and regulations during the year ended December 31, 2018 included in the accompanying *Louisiana Attestation Questionnaire*. Management of the St. Landry Parish Coroner's Office is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the 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.

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$154,450. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

We noted no expenditures made during the year for materials and supplies exceeding \$30,000 or public works exceeding \$150,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

Management provided us with the requested information.

3. Obtain a list of all employees paid during the fiscal year.

The St. Landry Parish Coroner's Office has no employees.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

The St. Landry Parish Coroner's Office has no employees.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

The St. Landry Parish Coroner's Office has no employees or board members.

Budgeting

6. Obtained a copy of the legally adopted budget and all amendments.

The St. Landry Parish Coroner's Office, prepared a budget in accordance with the Local Government Budget Act.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

The St. Landry Parish Coroner's Office is not required to keep minutes.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

(a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

Each of the six selected disbursements agreed with the amount and payee in the supporting documentation.

(b) Report whether the six disbursements were coded to the correct fund and general ledger account.

The payments were properly coded to the correct fund and general ledger account.

(c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

Inspection of documentation supporting each of the six disbursements indicated approval from the Coroner.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

The St. Landry Parish Coroner's Office had no requirements under the open meetings law.

Debt

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

We scanned bank deposit slips and discussed deposits with management for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

The St. Landry Parish Coroner's Office has no employees.

State Audit Law

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The St. Landry Parish Coroner's Office submitted the review report in a timely manner.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

The St. Landry Parish Coroner's Office did not enter into any contracts in the current year.

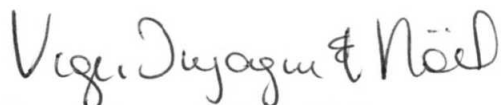
Prior-Year Comments

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

Our prior year report, dated June 15, 2018, did not include any suggestions, exceptions, recommendations, or comments.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. 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 the Coroner's compliance with the foregoing matters. 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 the Coroner's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, 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 Louisiana Legislative Auditor as a public document.



Vige, Tujague & Noël, CPA's
Eunice, Louisiana
June 13, 2019

ST. LANDRY PARISH CORONER'S OFFICE
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2018

Current Findings:

There were no findings for the current year ended December 31, 2018.

ST. LANDRY PARISH CORONER'S OFFICE
SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2018

There were no findings for the year ended December 31, 2017.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

_____ (Date Transmitted)

VIGE, TUJAGUE & NOEL (CPA Firm Name)

P.O. BOX 1006 (CPA Firm Address)

EUNICE, LA 70535 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2018 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes ☒ No ☐

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes ☒ No ☐

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes ☒ No ☐

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes ☒ No ☐

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes ☒ No ☐

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes ☒ No ☐

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes ☒ No ☐

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes ☒ No ☐

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes ☒ No ☐

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes ☒ No ☐

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes ☒ No ☐

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes ☒ No ☐

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes ☒ No ☐

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes ☒ No ☐

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes ☒ No ☐

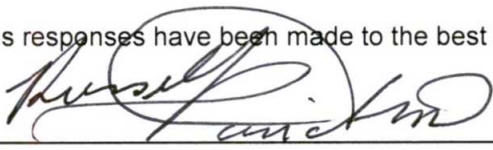
We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes ☒ No ☐

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes ☒ No ☐

The previous responses have been made to the best of our belief and knowledge.

 _____ Coroner 11/8/19 _____ Date