

TERREBONNE PARISH CORONER
Houma, Louisiana

Annual Financial Report
As of and for the
Year Ended December 31, 2022

TERREBONNE PARISH CORONER
 Terrebonne Parish Consolidated Government
 Annual Financial Report
 Year Ended December 31, 2022

Table of Contents

	<u>Page</u>
Independent Auditor's Report	1-4
Management's Discussion and Analysis	5-8
Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	9
Statement of Activities	10
Fund Financial Statements	
Balance Sheet - Governmental Fund - General Fund	11
Statement of Revenues, Expenditures and Change in Fund Balance - Governmental Fund - General Fund	12
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position	13
Reconciliation of the Statement of Revenues, Expenditures and Change in Fund Balance of Governmental Fund to the Statement of Activities	14
Notes to the Financial Statements	15-27
Required Supplementary Information	
Budgetary Comparison Schedule - General Fund	28
Schedule of Changes in the Total OPEB Liability	29
Supplemental Information	
Schedule of Compensation, Benefits, and Other Payments to Agency Head	30
Report Required by <i>Government Auditing Standards</i>	
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 <i>Government Auditing Standards</i>	31-32
Schedule of Findings and Responses	33
Reports by Management	
Summary Schedule of Prior Audit Findings	34
Statewide Agreed-Upon Procedures	35-53

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INDEPENDENT AUDITOR'S REPORT

To the Terrebonne Parish Coroner
Terrebonne Parish Consolidated Government
Houma, Louisiana

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities and the general fund of the Terrebonne Parish Coroner (the Coroner), a component unit of Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 2022, 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 the general fund of the Terrebonne Parish Coroner, as of December 31, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Coroner, and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal

control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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 the Coroner's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Coroner's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 5 through 8, the Budgetary Comparison Schedule - General Fund on page 28, and the Schedule of Changes in the Total OPEB Liability on page 29, respectively, 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 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

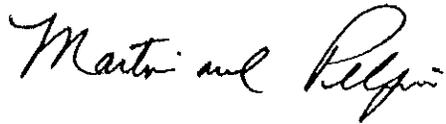
Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Coroner's basic financial statements. The Schedule of Compensation, Benefits, and Other Payments to Agency Head on page 30 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

This schedule 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits, and Other Payments to Agency Head 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 May 11, 2023, on our consideration of the Coroner's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations,

contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Coroner's internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to read "Martin and Pelgri". The signature is written in a cursive, flowing style.

Houma, Louisiana
May 11, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Management's Discussion and Analysis
Year Ended December 31, 2022

As management of the Terrebonne Parish Coroner (the Coroner), we offer readers of the Coroner's financial statements this narrative overview and analysis of the financial activities of the Coroner for the year ended December 31, 2022.

FINANCIAL HIGHLIGHTS

- The Coroner's liabilities and deferred inflows of resources exceeded its assets and deferred outflows of resources by \$199,895 (net deficit) as of December 31, 2022.
- Revenues exceeded expenditures by \$9,548 during the year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis serves as an introduction to the Terrebonne Parish Coroner's basic financial statements. The Coroner's basic financial statements consist of the following:

Statement of Net Position. This statement combines and consolidates the governmental fund's current financial resources (short-term spendable resources) with capital assets and long-term obligations, regardless if they are currently available or not.

Statement of Activities. Consistent with the full accrual basis method of accounting, this statement accounts for current year additions and deductions regardless of when cash is received or paid.

Balance Sheet – Governmental Fund. This statement presents the Coroner's assets, liabilities, and fund balance for its general fund only.

Statement of Revenues, Expenditures, and Change in Fund Balance – Governmental Fund. Consistent with the modified accrual basis method of accounting, this statement accounts for current year revenues when received except when they are measurable and available. Expenditures are accounted for in the period that goods and services are used in the government's activities. In addition, capital asset purchases are expensed and not recorded as an asset. The statement also exhibits the relationship of revenues and expenditures with the change in fund balance.

Notes to the Financial Statements. The accompanying notes provide additional information essential to a full understanding of the data provided in the basic financial statements.

TERREBONNE PARISH CORONER
 Terrebonne Parish Consolidated Government
 Management's Discussion and Analysis
 Year Ended December 31, 2022

BASIC FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of an entity's financial position. The Coroner's net position (deficit) was (\$199,895) at December 31, 2022. The largest portion of the Coroner's total assets is cash and cash equivalents (75.76%).

The Coroner's Net Position (Deficit)

	December 31,	
	2022	2021
ASSETS		
Cash and cash equivalents	\$ 179,238	\$ 162,107
Receivables	3,485	2,152
Due from other governmental units	4,300	3,600
Capital assets, net of depreciation	49,564	36,395
TOTAL ASSETS	236,587	204,254
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows from OPEB	312,982	29,665
LIABILITIES		
Accounts payable	15,740	30,370
Due to Terrebonne Parish Government	3,683	1,393
Compensated absences payable	2,238	2,238
Long term liabilities due > 1 year (OPEB)	407,871	264,738
TOTAL LIABILITIES	429,532	298,739
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows from OPEB	319,932	144,623
NET POSITION		
Net investment in capital assets	49,564	36,395
Unrestricted (deficit)	(249,459)	(245,838)
TOTAL NET POSITION (DEFICIT)	\$ (199,895)	\$ (209,443)

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Management's Discussion and Analysis
Year Ended December 31, 2022

During the year, the Coroner's net position increased by \$9,548. The elements of the increase are as follows:

The Coroner's Changes in Net Position (Deficit)

	For the Year Ended December 31,	
	2022	2021
REVENUES		
Charges for Services		
Operating services	\$ 218,224	\$ 375,929
General Revenues		
Intergovernmental	712,281	458,799
American Rescue Plan	-	35,966
Interest income	17	18
Total General Revenues	712,298	494,783
TOTAL REVENUES	930,522	870,712
EXPENDITURES		
Public Safety		
Personnel services	648,795	558,194
Operating services	187,393	187,048
Insurance	34,583	31,399
Professional fees	17,600	17,280
Depreciation	16,631	14,971
Materials and supplies	12,732	8,881
Travel and miscellaneous	1,637	-
Repairs and maintenance	1,603	1,452
TOTAL EXPENDITURES	920,974	819,225
CHANGE IN NET POSITION (DEFICIT)	9,548	51,487
NET POSITION (DEFICIT) - BEGINNING OF YEAR	(209,443)	(260,930)
NET POSITION (DEFICIT) - END OF YEAR	\$ (199,895)	\$ (209,443)

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Management's Discussion and Analysis
Year Ended December 31, 2022

As indicated above, net position increased by \$9,548. The decrease in change in net position from the previous year is primarily due to the American Rescue Plan revenues received in 2021.

CAPITAL ASSETS

As of December 31, 2022, the Coroner had \$49,564 invested in capital assets.

	<u>2022</u>	<u>2021</u>
Capital assets	\$ 264,372	\$ 234,572
Less accumulated depreciation	(214,808)	(198,177)
	<u>\$ 49,564</u>	<u>\$ 36,395</u>

Depreciation expense for the year is \$16,631. The Coroner acquired a vehicle with a cost of \$29,800 during the year.

BUDGET

The Coroner did not amend its budget during the fiscal year. The budget for revenues was \$881,636, and the budget for expenditures was \$873,223.

The Coroner's actual revenues exceeded budgeted revenues by \$48,886, a favorable variance of 5.54%. The Coroner's actual expenditures exceeded budgeted expenditures by \$25,795, an unfavorable variance of 2.95%.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the Terrebonne Parish Coroner's finances for all those with such an interest. Call the Coroner's office (985-873-6440) and ask for Charles Ledoux, M.D. if you should have any further questions concerning any of the information provided in this report or have a request for additional financial information.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

TERREBONNE PARISH CORONER
 Terrebonne Parish Consolidated Government
 Statement of Net Position
 December 31, 2022

ASSETS	
Cash and cash equivalents	\$ 179,238
Receivables	3,485
Due from other governmental units	4,300
Capital assets, net of depreciation	<u>49,564</u>
TOTAL ASSETS	<u>236,587</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows from OPEB	<u>312,982</u>
 LIABILITIES	
Accounts payable	15,740
Due to Terrebonne Parish Government	3,683
Compensated absences payable	2,238
Long term liabilities due > 1 year (OPEB)	<u>407,871</u>
TOTAL LIABILITIES	<u>429,532</u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows from OPEB	<u>319,932</u>
 NET POSITION	
Net investment in capital assets	49,564
Unrestricted (deficit)	<u>(249,459)</u>
TOTAL NET POSITION (DEFICIT)	<u><u>\$(199,895)</u></u>

See accompanying notes.

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Statement of Activities
Year Ended December 31, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Increase (Decrease) in Net Position
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	
GOVERNMENTAL ACTIVITIES					
Public Safety - current					
Personnel services	\$ 648,795	\$ -	\$ -	\$ -	\$ (648,795)
Operating services	187,393	218,224	-	-	30,831
Insurance	34,583	-	-	-	(34,583)
Professional fees	17,600	-	-	-	(17,600)
Depreciation	16,631	-	-	-	(16,631)
Materials and supplies	12,732	-	-	-	(12,732)
Travel and miscellaneous	1,637	-	-	-	(1,637)
Repairs and maintenance	1,603	-	-	-	(1,603)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 920,974	\$ 218,224	\$ -	\$ -	\$ (702,750)
General Revenues:					
				\$ 712,281	
				17	
				<u>712,298</u>	
					9,548
					<u>(209,443)</u>
					NET POSITION (DEFICIT) - BEGINNING OF YEAR
					<u>\$ (199,895)</u>
					NET POSITION (DEFICIT) - END OF YEAR

See accompanying notes.

FUND FINANCIAL STATEMENTS

TERREBONNE PARISH CORONER
 Terrebonne Parish Consolidated Government
 Balance Sheet – Governmental Fund – General Fund
 December 31, 2022

ASSETS

Cash and cash equivalents	\$	179,238
Receivables		3,485
Due from other governmental units		4,300
		4,300
TOTAL ASSETS	\$	187,023
		187,023

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	\$	15,740
Due to Terrebonne Parish Government		3,683
		3,683
TOTAL LIABILITIES		19,423

FUND BALANCE

Unassigned		167,600
		167,600
TOTAL LIABILITIES AND FUND BALANCE	\$	187,023
		187,023

See accompanying notes.

TERREBONNE PARISH CORONER
 Terrebonne Parish Consolidated Government
 Statement of Revenues, Expenditures and Change in Fund Balance
 Governmental Fund – General Fund
 Year Ended December 31, 2022

REVENUES

Intergovernmental	\$ 712,281
Charges for services	218,224
Interest	17
	930,522

TOTAL REVENUES

EXPENDITURES

Public Safety - Coroner:	
Current:	
Personnel services	613,670
Operating services	187,393
Insurance	34,583
Professional fees	17,600
Materials and supplies	12,732
Travel and miscellaneous	1,637
Repairs and maintenance	1,603
	869,218
Capital outlays	29,800
	899,018

TOTAL EXPENDITURES

EXCESS OF REVENUES OVER EXPENDITURES

31,504

FUND BALANCE

Beginning of year	136,096
End of year	\$ 167,600

See accompanying notes.

TERREBONNE PARISH CORONER
 Terrebonne Parish Consolidated Government
 Reconciliation of the Governmental Fund Balance Sheet
 to the Statement of Net Position
 December 31, 2022

Fund balance - governmental fund	\$ 167,600
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets of \$264,372 net of accumulated depreciation of \$214,808 are not financial resources and, therefore, are not reported in the governmental fund.	49,564
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Deferred outflows of resources related to OPEB liability	312,982
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Long-term liabilities are not reported as fund liabilities because they are not due and payable in the current period, but are presented as liabilities in the statement of net position. Those liabilities consist of:

Compensated absences payable	(2,238)
Other post-employment benefits payable	(407,871)

Deferred inflows of resources related to OPEB liability	<u>(319,932)</u>
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Net position (deficit) of governmental activities	<u><u>\$(199,895)</u></u>
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See accompanying notes.

TERREBONNE PARISH CORONER
 Terrebonne Parish Consolidated Government
 Reconciliation of the Statement of Revenues, Expenditures and Change in Fund
 Balance of Governmental Fund to the Statement of Activities
 Year Ended December 31, 2022

Change in fund balance - governmental fund	\$ 31,504
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Total change in net position reported for governmental activities in the Statement of Activities is different because:

Governmental funds report capital outlays as expenditures; however, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlays	29,800
Depreciation expense	(16,631)

Generally expenditures recognized in the fund financial statements are limited to only those that use current financial resources but expenses and liability are reported in the statement of activities when they are incurred.

Net change in OPEB obligation	<u>(35,125)</u>
Change in net position	<u>\$ (20,252)</u>

See accompanying notes.

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Notes to the Financial Statements
Year Ended December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Terrebonne Parish Coroner, (the Coroner) was created by the Terrebonne Parish Council, by virtue of the authority conferred by Chapter 3, Title 33 of the Louisiana Revised Statute of 1950. The Terrebonne Parish Coroner is chosen by the voters of Terrebonne Parish and serves a four-year term. The Coroner is in charge of investigating all deaths, performing autopsies, providing mental investigations, mental evaluation and commitment, court ordered sanity commission exams, and examining possible sex offense investigations.

The accounting policies of the Coroner conform to accounting principles generally accepted in the United States of America 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

Because the Parish is financially accountable as related to the Coroner, the Coroner was determined to be a component unit of the Terrebonne Parish Consolidated Government, the governing body of the parish.

The accompanying financial statements present information only on the funds maintained by the Coroner and do not present information on the Consolidated Government, the general government services provided by that governmental unit, or other government units that comprise the governmental reporting entity.

The Coroner has reviewed all of its activities and determined that there are no potential component units that should be included in its financial statements.

B. BASIS OF PRESENTATION

GASB statements established standards for external financial reporting for all state and local governmental entities which includes a statement of net position and a statement of activities. It requires the classification of net position into three components – net investment in capital assets, restricted, and unrestricted. These classifications are defined as follows:

Net investment in capital assets – This component of net position consists of 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 there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Notes to the Financial Statements
Year Ended December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted – This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – This component of net position consists of net position that does not meet the definition of “restricted” or “net investment in capital assets”.

GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied. It establishes fund balance classifications that comprise hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. These classifications are defined as follows:

Nonspendable – This component of fund balance includes amounts that cannot be spent due to form, including inventories and prepaid amounts. Also included are amounts that must be maintained intact legally or contractually.

Restricted – This component of fund balance includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed – This component of fund balance includes amounts that can be used only for the specific purposes determined by a formal action of the Coroner.

Assigned – This component of fund balance is intended to be used by the Coroner for specific purposes but do not meet the criteria to be classified as restricted or committed.

Unassigned – This component of fund balance is the residual classification for the Coroner’s general fund and includes all spendable amounts not contained in the other classifications.

Stabilization Funds – This component of fund balance covers such things as revenue shortfalls, emergencies, or other purposes. The authority to set aside resources often comes from a statute, ordinance, or constitution.

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Notes to the Financial Statements
Year Ended December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

The Coroner's basic 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. Governmental activities generally are financed through intergovernmental revenues and charges for services.

Fund Financial Statements:

The daily accounts and operations of the Coroner are organized on the basis of a fund and accounts groups, each of which is considered a separate accounting entity. The operations of the fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures. 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 is the operating fund of the Coroner. It is used to account for all financial resources except those that are required to be accounted for 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.

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Notes to the Financial Statements
Year Ended December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

Fund Financial Statements:

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are 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.

Charges for services are recorded when earned since they are measurable and available. Miscellaneous revenues are recorded as revenues when received in cash by the Coroner because they are generally not measurable until actually received.

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. CASH AND CASH EQUIVALENTS

The Coroner considers all highly liquid investments purchased with an initial maturity of three months or less to be cash equivalents.

E. ACCOUNTS RECEIVABLE

The financial statements for the Coroner contain no allowance for uncollectible accounts. Uncollectible amounts are recognized as bad debts at the time information becomes available which would indicate the particular receivable is uncollectible. These amounts are not considered to be material in relation to the financial position or operations of the Coroner.

F. CAPITAL ASSETS

The accounting treatment over property, plant and equipment (capital assets) depends on whether the assets are reported in the government-wide or fund financial statements.

Government-wide Financial Statements:

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets purchased or acquired with an original cost of \$1,000 or more are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their estimated fair value at the date

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Notes to the Financial Statements
Year Ended December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

of donation. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by the type of asset is as follows:

Equipment	3-10 years
Vehicles	3-5 years

Fund Financial Statements:

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Capital assets acquired for the Coroner's use prior to January 1, 2010 are property of the Terrebonne Parish Consolidated Government and are included in the capital assets of the Parish. Those assets are recorded in the financial records of the Parish.

G. DEFERRED OUTFLOWS / INFLOWS OF RESOURCES

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources, which represents a consumption of net position that applies to future periods. The Coroner has deferred outflows of resources related to other post-employment benefit obligations.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources, which represents an acquisition of net position that applies to future periods. The Coroner has deferred inflows of resources related to other post-employment benefit obligations.

H. ENCUMBRANCES

The Coroner does not utilize encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledgers.

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Notes to the Financial Statements
Year Ended December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

I. OPERATING BUDGETARY DATA

As required by Louisiana Revised Statutes 39:1393, the Coroner adopted a budget for the General Fund. The Coroner did not amend its budget during the year. All budgeted amounts which are not expended, or obligated through contracts, lapse at year-end. The General Fund budget is adopted on a basis materially consistent with accounting principles generally accepted in the United States of America. The General Fund budget presentation is included in the required supplementary information.

J. COMPENSATED ABSENCES

Full-time employees of the Coroner can accrue up to 96 hours per year of vacation time on their anniversary date and accumulate up to 136 hours after 10 years. Unused vacation time is lapsed on the employee's anniversary date. The balance of unused annual leave is due to the employee at the time of termination. Employees of the Coroner also accumulate a maximum of 60 days of sick leave. However, sick leave is forfeited upon termination.

K. 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. Estimates of the Coroner primarily relate to capital assets' useful lives.

L. RECENT ACCOUNTING PRONOUNCEMENT

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 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 June 30, 2021. Management has determined that the implementation of this Statement has no effect on the financial statements.

TERREBONNE PARISH CORONER
 Terrebonne Parish Consolidated Government
 Notes to the Financial Statements
 Year Ended December 31, 2022

NOTE 2 – CASH AND CASH EQUIVALENTS

Under state law, the Coroner may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of another state in the Union, or the laws of the United States.

State law requires that deposits (cash and certificates of deposits) of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana, and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision. The year-end balance of deposits is as follows:

	Bank Balance	Reported Amount
Cash	\$ 179,959	\$ 179,238

Custodial credit risk is the risk that in the event of a bank failure, the Coroner's deposits may not be returned to it. As of December 31, 2022, none of the deposits were exposed to credit risk as these deposits were insured in accordance with state law by FDIC insurance.

NOTE 3 – DUE FROM OTHER GOVERNMENTAL UNITS

The amounts due to the Terrebonne Parish Coroner's Office from other governments at December 31, 2022 is as follows:

East Carroll Parish Coroner	\$ 100
Ascension Parish Coroner	100
Evangeline Parish Coroner	600
Iberia Parish Coroner	200
Jefferson Davis Parish	200
Lafayette Parish Coroner	800
Lafourche Parish Government	600
Orleans Parish Coroner	500
St. Bernard Parish	100
St. Mary Parish Government	300
Allen Parish Coroner	200
Assumption Parish Coroner	200
Washington Parish Coroner	100

TERREBONNE PARISH CORONER
 Terrebonne Parish Consolidated Government
 Notes to the Financial Statements
 Year Ended December 31, 2022

NOTE 3 – DUE FROM OTHER GOVERNMENTAL UNITS (Cont.)

East Feliciana Parish Coroner	100
St. James Parish Coroner	100
Vermilion Parish Coroner	100
	\$4,300

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2022 was as follows:

	December 31, 2021	Additions	Deletions	December 31, 2022
Government Activities:				
Capital assets being depreciated:				
Equipment	\$ 140,353	\$ -	\$ -	\$ 140,353
Vehicles	94,219	29,800	-	124,019
Total capital assets being depreciated	234,572	29,800	-	264,372
Less accumulated depreciation for:				
Equipment	(121,566)	(4,846)	-	(126,412)
Vehicles	(76,611)	(11,785)	-	(88,396)
Total accumulated depreciation	(198,177)	(16,631)	-	(214,808)
Total capital assets, net of depreciation	\$ 36,395	\$ 13,169	\$ -	\$ 49,564

NOTE 5 – LONG-TERM OBLIGATIONS

The Coroner has a long-term obligation for other post-employment benefit obligations. The following is a summary of the long-term obligation transactions during the year:

	December 31, 2021	Additions	Reductions	December 31, 2022
OPEB	\$ 264,738	\$ 143,133	\$ -	\$ 407,871

NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Plan Description - The Terrebonne Parish Coroner's Office's medical benefits are provided through a single employer defined benefit healthcare plan and are made available to eligible employees, retirees, and their dependents as approved by the

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Notes to the Financial Statements
Year Ended December 31, 2022

NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Cont.)

Terrebonne Parish Council and adopted by the Coroner. The Coroner funds the entire premium for medical and dental insurance on all employees.

Retirement eligibility provisions are as follows: for employees hired prior to January 1, 2013, to be eligible to continue coverage, retired employees must have at least ten years of service with the Parish and be eligible for retirement under one of the Parish-sponsored state retirement programs. For all employees hired on or after January 1, 2013, a retiring employee must have thirty years of service and reached age 55. Employees who, at the time of retirement, have not participated in the group insurance program for a minimum of five continuous years immediately prior to retirement shall not be eligible for retirement group insurance coverage. Additionally, retirees who chose not to participate in the group insurance coverage at the time of their retirement will not be allowed to join the group health insurance program at a later date. Effective January 1, 2015, all employees hired prior to January 1, 2013 shall be eligible to continue participation in group medical insurance coverage under the following vesting schedule: 1 to 15 years of service, 2.75% per year; 16 to 20 years of service, 3.75% per year; and 21 to 30 years of service, 4% per year. For example, the Parish will pay 80% of the premiums for group insurance coverage for an eligible employee who retires after 25 years of creditable service. The Parish will pay up to 80% of the group insurance premium or the maximum percentage of premium paid for active employees; whichever is lesser. Effective January 1, 2019, a fully insured Medicare Advantage plan for Medicare-eligible retirees is also offered.

Method of Determining Value of Benefits - The Coroner maintains the following plans covering eligible retired employees, spouses, and their dependents. First, a self-insured health plan for retirees with two benefit options; standard plan covers medical and prescription drug benefits or premium plan with the same benefits as the standard plan, but with lower member cost-sharing. Second, a self-insured dental plan. Third, retirees can continue their fully insured life benefits. The death benefit for retirees is equal to \$10,000 until age 70 and \$5,000 thereafter. Retirees with family medical and dental coverage, the spousal death benefit is \$2,500 and the child death benefit is \$1,000.

Medicare Advantage Plan – Effective January 1, 2019, retirees age 65 and over have the option of enrolling in a Medicare Advantage plan. Approximately 85% of eligible retirees participate in this plan.

Employee Turnover Rates are based on the pension retirement system valuations, adjusted by a factor of 1.75 to be consistent with recent Parish experience.

Fund Policy - The Terrebonne Parish Coroner's Office recognizes the cost of providing post-employment benefits (the Terrebonne Parish Coroner's Office's portion of the retiree insurance benefit premiums) as an expense when the benefit premiums are due and thus finances the cost of the post-employment benefits on a pay-as-you-go basis. In 2022,

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Notes to the Financial Statements
Year Ended December 31, 2022

NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Cont.)

the Terrebonne Parish Coroner's Office's portion of health care funding cost for retired employees totaled \$11,032.

The following changes were made to assumptions since the last GASB 75 valuation:

1. Discount Rate: The discount rate was increased from 1.84% to 4.05%. See the next section for more details. This change resulted in a increase in the Total OPEB Liability.
2. Medical Trend Rates: Medical trends were updated to be more consistent with current expectations.
3. Mortality Rates: The generational mortality improvement scale is MP-2021.

The Total OPEB Liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Measurement Date:	December 31, 2022
Actuarial Valuation Date:	January 1, 2022
Inflation:	2.50%
Salary Increase, including inflation:	3.00%
Discount Rate:	4.05%
Prior Year Discount Rate:	1.84%

Healthcare Cost Trend Rate - The expected rate of increase in medical cost is based on a graded schedule beginning with 6% annually, down to an ultimate annual rate of 5% after five or more years. The expected rate of increase in dental cost begins with 3.5% annually, reduced to an ultimate rate of 2.5% after five or more years.

The discount rate was based on the December 31, 2021 Fidelity General Obligation AA 20-Year Yield.

There is one inactive employee currently receiving benefit payments along with five active employees. There are no inactive employees entitled to but not yet receiving benefit payments.

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Notes to the Financial Statements
Year Ended December 31, 2022

NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Cont.)

Changes in total OPEB liability are as follows:

Balance at December 31, 2021	<u>\$264,738</u>
Changes for the year:	
Service cost	6,194
Interest	4,910
Changes of benefit terms	213,701
Differences between expected and actual experience	19,653
Changes in assumptions or other inputs	(94,305)
Benefit payments	<u>(7,020)</u>
Net changes	<u>143,133</u>
Balance at December 31, 2022	<u><u>\$407,871</u></u>

OPEB Expense and Deferred Outflows and Deferred Inflows of Recourses Related to OPEB:

OPEB Expense	
Service cost	\$ 6,194
Interest on liabilities	4,910
Difference between actual and expected experience	19,653
Changes in assumptions/inputs	<u>119,396</u>
Total OPEB Expense	<u><u>\$ 150,153</u></u>

Deferred Outflows and Inflows	<u>Outflows</u>	<u>Inflows</u>
Differences between actual and expected experience	\$ 37,146	\$ 34,117
Changes of assumptions or other inputs	28,276	187,554
Change in proportionate share	<u>247,560</u>	<u>97,975</u>
Total Deferred Outflows and Inflows	<u><u>\$ 312,982</u></u>	<u><u>\$ 319,646</u></u>

Amounts reported and deferred outflows of resources and deferred inflows of resources related to OPEB expense will be recognized in OPEB expense as follows:

TERREBONNE PARISH CORONER
 Terrebonne Parish Consolidated Government
 Notes to the Financial Statements
 Year Ended December 31, 2022

Year Ended December 31,

2022	\$ 9,759
2023	(5,124)
2024	29,231
2025	(40,530)

The following presents the total OPEB liability of the Coroner, as well as what the Coroner's total OPEB liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current discount rate.

	1.00% Decrease (3.05%)	Current Discount Rate (4.05%)	1.00% Increase (5.05%)
Total OPEB Liability	<u>\$478,549</u>	<u>\$407,871</u>	<u>\$351,710</u>

NOTE 7 – DEFICIT IN NET POSITION

The Coroner's net position at January 1, 2022 was a deficit balance of \$209,443. There was an increase in net position of \$9,548 which decreased the deficit balance to \$199,895 at December 31, 2022.

NOTE 8 – RISK MANAGEMENT

The Coroner is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illness; natural disasters; and employee accident and health benefits. The Coroner is covered under the Parish's risk management program for general liability, workers' compensation, group insurance and property insurance. No settlements were made during the year that exceeded the Coroner's insurance coverage. During the year ended December 31, 2022, the Coroner reimbursed the Parish \$189,941 for group insurance premiums, workers compensation premiums, general liability premiums, and property insurance premiums.

NOTE 9 – LITIGATION AND CLAIMS

The Parish administers all claims filed against the Coroner. At December 31, 2022, the Coroner had no litigation or claims pending.

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Notes to the Financial Statements
Year Ended December 31, 2022

NOTE 10 – SUBSEQUENT EVENTS

Subsequent events were evaluated by management through May 11, 2023, which is the date the financial statements were available to be issued. It was determined that there were no events that require disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Budgetary Comparison Schedule
General Fund
Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
REVENUES				
Intergovernmental:				
Terrebonne Parish				
Consolidated Government	\$ 805,626	\$ 805,626	\$ 712,281	\$ (93,345)
Charges for Services	76,000	76,000	218,224	142,224
Interest	10	10	17	7
	<u>881,636</u>	<u>881,636</u>	<u>930,522</u>	<u>48,886</u>
TOTAL REVENUES				
EXPENDITURES				
Current:				
Public Safety:				
Personnel services	617,508	617,508	613,670	3,838
Operating services	164,100	164,100	187,393	(23,293)
Insurance	31,940	31,940	34,583	(2,643)
Professional fees	20,650	20,650	17,600	3,050
Materials and supplies	33,500	33,500	12,732	20,768
Travel and miscellaneous	3,025	3,025	1,637	1,388
Repairs and maintenance	2,500	2,500	1,603	897
Capital outlays	-	-	29,800	(29,800)
	<u>873,223</u>	<u>873,223</u>	<u>899,018</u>	<u>(25,795)</u>
TOTAL EXPENDITURES				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,413	(18,863)	31,504	50,367
FUND BALANCE, BEGINNING	<u>79,243</u>	<u>79,243</u>	<u>136,096</u>	<u>56,853</u>
FUND BALANCE, ENDING	<u>\$ 87,656</u>	<u>\$ 60,380</u>	<u>\$ 167,600</u>	<u>\$ 107,220</u>

See Independent Auditor's Report.

TERREBONNE PARISH CORONER
 Terrebonne Parish Consolidated Government
 Schedule of Changes in the Total OPEB Liability
 Year Ended December 31, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability					
Service cost	\$ 6,194	\$ 6,267	\$ 7,912	\$ 6,984	\$ 16,231
Interest	4,910	5,426	9,119	9,520	23,650
Changes of benefit terms	213,701	(8,694)	(39,935)	-	(3,508)
Differences between expected & actual experience	19,653	3,574	(149,235)	13,984	(24,473)
Changes in assumptions or other inputs	(94,305)	-	-	77,822	(354,545)
Benefit payments	(7,020)	(10,993)	(6,197)	(11,521)	(9,838)
Net Change in Total OPEB Liability	<u>143,133</u>	<u>(4,420)</u>	<u>(178,336)</u>	<u>96,789</u>	<u>(352,483)</u>
Total OPEB Liability - beginning	<u>264,738</u>	<u>269,158</u>	<u>447,494</u>	<u>350,705</u>	<u>703,188</u>
Total OPEB Liability - end	<u>\$407,871</u>	<u>\$264,738</u>	<u>\$269,158</u>	<u>\$447,494</u>	<u>\$350,705</u>
Covered Employee Payroll	<u>\$306,209</u>	<u>\$145,620</u>	<u>\$147,327</u>	<u>\$206,203</u>	<u>\$203,424</u>
Total OPEB liability as a percentage of covered employee payroll	<u>133.20%</u>	<u>181.80%</u>	<u>182.70%</u>	<u>217.02%</u>	<u>172.40%</u>

Notes to Schedule:

Changes of Benefit Terms: Effective January 1, 2019, a Medicare Advantage plan was introduced as an option for eligible retirees.

Changes of Assumptions: Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period.

The following are discount rates used in each period:

2018	3.71%
2019	2.75%
2020	2.00%
2021	1.84%
2022	4.05%

SUPPLEMENTAL INFORMATION

TERREBONNE PARISH CORONER
 Terrebonne Parish Consolidated Government
 Schedule of Compensation, Benefits and
 Other Payments to Agency Head
 Year Ended December 31, 2022

Agency Head Name: Dr. Charles Ledoux, Coroner

Purpose	Amount
Salary	\$ 89,569
Benefits- insurance	21,376
Benefits- retirement	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Membership fees	350
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

This schedule is used to satisfy the reporting requirements of R.S. 24:513(A)(3).

REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS

**Martin
and
Pellegrin**

103 Ramey Road
Houma, Louisiana 70360

*Certified public Accountants
(A Professional Corporation)*

Ph. (985) 851-3638
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**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**

To the Terrebonne Parish Coroner
Terrebonne Parish Consolidated Government
Houma, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the General Fund of the Terrebonne Parish Coroner (the Coroner), a component unit of Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Coroner's basic financial statements, and have issued our report thereon dated May 11, 2023.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal

control that might be material weaknesses or significant deficiencies. 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.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Coroner's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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.



Houma, Louisiana
May 11, 2023

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Schedule of Findings and Responses
Year Ended December 31, 2022

Section I – Summary of Auditor’s Results

1. The auditor’s report expresses an unmodified opinion on the basic financial statements of the Terrebonne Parish Coroner.
2. No significant control deficiencies were noted during the audit of the financial statements.
3. No instances of noncompliance or other matters required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No instances of noncompliance under the provisions of the Louisiana Governmental Audit Guide were noted during the audit of the financial statements.
5. A management letter was not issued.

Section II – Financial Statement Findings

No findings material to the basic financial statements of the Terrebonne Parish Coroner, which would be required to be reported in accordance with *Government Auditing Standards*, were noted during the audit.

Section III – Federal Awards

No federal awards were received during the year.

REPORT BY MANAGEMENT

TERREBONNE PARISH CORONER
Terrebonne Parish Consolidated Government
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2022

Note: The prior findings relate to the December 31, 2021 audit engagement.

Section I – Internal Control and Compliance Material to the Financial Statements

This section is not applicable.

Section II – Internal Control and Compliance Material to Federal Awards

This section is not applicable.

Section III – Management Letter

This section is not applicable.

STATEWIDE AGREED-UPON PROCEDURES

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

Dr. Charles Ledoux, Coroner
Terrebonne Parish Coroner
Terrebonne Parish Consolidated Government
Houma, Louisiana

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2022 through December 31, 2022. The Terrebonne Parish Coroner and its management are responsible for those C/C areas identified in the SAUPs.

The Terrebonne Parish Coroner has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2022 through December 31, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are described on pages 37-53.

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

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

This report is intended solely to describe the scope of testing performed on those C/C

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

A handwritten signature in cursive script, appearing to read "Martini and Pelgrin".

Houma, Louisiana
May 11, 2023

Terrebonne Parish Coroner

Houma, Louisiana

Schedule of Procedures and Associated Findings of the

Statewide Agreed-Upon Procedures

Year Ended December 31, 2022

The required procedures and our findings are as follows:

Procedures performed on the Coroner's written policies and procedures:

Written Policies and Procedures

1. Obtain and inspect the Coroner's written policies and procedures and observe that they address each of the following categories and subcategories, as applicable:

a. Budgeting, including preparing, adopting, monitoring, and amending the budget

Performance: Obtained and read the written policy for budgeting and found it to contain the requirements included above with exceptions noted below.

Exceptions: The policies address how the budget is prepared and adopted but does not address how the budget is monitored / amended.

Management's response: Management will consider revising the budgeting policy to include monitoring / amending provisions.

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

Performance: Obtained and read the written policy for purchasing and found it to contain all requirements above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

c. Disbursements, including processing, reviewing, and approving

Performance: Obtained and read the written policy for disbursements and found it to contain the requirements included above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

d. Receipts/Collections, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions

Performance: Obtained and read the written policy for receipts and found it to contain the requirements listed above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

Terrebonne Parish Coroner

Houma, Louisiana

Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
Year Ended December 31, 2022

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

Performance: Obtained and read the written policy for payroll and personnel and found it to contain the requirements listed above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Obtained and read the written policy related to contracting and found it to contain the requirements listed above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- g. Credit Cards (and debit cards, fuel cards, P-Cards, if applicable), including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage

Performance: Obtained and read the written policy related to credit cards and found it to contain the requirements listed above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- h. Travel and expense reimbursement, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers

Performance: Obtained and read the travel and expense reimbursement policy and found it contained all requirements listed above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Obtained and read the written policy related to ethics and found it to contain the requirements listed above.

**Terrebonne Parish Coroner
Houma, Louisiana**

Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
Year Ended December 31, 2022

Exceptions: There were no exceptions noted.
Management's response: Not applicable.

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

Performance: Determined whether the Coroner has a written debt service policy.
Exceptions: As the Coroner does not have any debt, it does not have a policy to address debt service.
Management's response: Not applicable

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

Performance: Obtained and read written policy for information technology disaster recovery/business continuity and found it to contain the requirements listed above.
Exceptions: There were no exceptions noted.
Management's response: Not applicable.

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

Performance: Obtained and read written policy for sexual harassment and found it to contain the requirements listed above.
Exceptions: There were no exceptions noted.
Management's response: Not applicable.

Board or Finance Committee

- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

Terrebonne Parish Coroner

Houma, Louisiana

Schedule of Procedures and Associated Findings of the

Statewide Agreed-Upon Procedures

Year Ended December 31, 2022

- b) Observe that the minutes referenced or included quarterly budget-to-actual, at a minimum, on proprietary funds.

The Coroner is an independently elected official and, as such, no board exists; therefore, this section is not applicable.

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

Performance: Determined that the Coroner did not have a negative unassigned fund balance in its general fund.

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

Performance: Determined that the Coroner did not have any audit findings in the prior year.

Bank Reconciliations

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

Performance: Obtained the listing of bank accounts from management and received management's representation in a separate letter.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- a) Bank reconciliations include evidence that they were prepared within two months of the related statement closing date;

Performance: Determined that randomly selected bank statements were reconciled within two months of the related statement closing date.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

Terrebonne Parish Coroner

Houma, Louisiana

Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
Year Ended December 31, 2022

- 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;

Performance: Inspected documentation for management approvals of each randomly selected bank reconciliation.

Exceptions: There was no exceptions noted.

Management's response: Not applicable.

- 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.

Performance: Determined that there were no items outstanding for more than 12 months on the bank statement selected for testing.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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 five deposit sites (or all deposit sites if less than five).
- 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, obtain and inspect written policies and procedures relating to employee job duties at each collection location, and observe that job duties are properly segregated at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a) Employees that are 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 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.

Terrebonne Parish Coroner

Houma, Louisiana

Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
Year Ended December 31, 2022

- d) The employee responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is not responsible for collecting cash, unless another employee/official verifies the reconciliation.
6. Observe from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was enforced during the fiscal period.
7. Randomly select two deposit dates for each of the bank accounts selected for procedure #3 under "Bank Reconciliations" above. Obtain supporting documentation for each of the 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 that the deposit was made within one business day of receipt at the collection location.
 - e) Trace the actual deposit per the bank statement to the general ledger.

Performance: The Coroner's office does not receive cash collections. All collections for the Coroner are received, deposited, posted and reconciled by the Terrebonne Parish Consolidated Government in a fund on behalf of the Coroner. Transfers are made as needed to the Coroner's general operating account.

As a result of the above statements, this section does not apply to the Coroner.

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 five locations (or all locations if less than five).

Performance: Obtained a listing of locations that processed payments for the fiscal period from management and received management's representation in a separate letter. Determined that only one location processed payments.
Exceptions: There were no exceptions noted.

Terrebonne Parish Coroner

Houma, Louisiana

Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
Year Ended December 31, 2022

Management's response: Not applicable.

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, 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.

Performance: Obtained a listing of those employees involved with non-payroll purchasing and payment functions along with written policies and procedures for those functions to determine if there was a proper segregation of duties for initiating, approving, and making purchases.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

b) At least two employees are involved in processing and approving payments to vendors.

Performance: Obtained a listing of those employees involved with non-payroll purchasing and payment functions along with written policies and procedures for those functions to determine if there was a proper segregation of duties for processing and approving payments to vendors.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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.

Performance: Inspected policy manual and inquired of management as to separation of duties related to vendor files.

Exceptions: It has been determined that there is no separation of duties regarding the processing of payments and the addition of vendors.

Management's response: These duties will be separated when the benefit of doing so exceeds the cost.

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.

Performance: Inquired of management to determine if the employee responsible for processing payments mails those respective payments.

Terrebonne Parish Coroner

Houma, Louisiana

Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
Year Ended December 31, 2022

Exceptions: The employee who processes payments sometimes mails those payments out.

Management's response: These duties will be separated when the benefit of doing so exceeds the cost.

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

Performance: Inquired of management to determine who approves the electronic disbursement of funds.

Exceptions: There are no exceptions noted.

Management's response: Not applicable.

- 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 five disbursements for each location, obtain supporting documentation for each transaction and:

Performance: Obtained the completed general ledger for the fiscal period and obtained management's representations in a separate letter. Randomly selected five disbursements using a random number generator for check numbers to test the requirements below.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- a) Observe that the disbursement matched the related original itemized invoice and that supporting documentation indicates that deliverables included on the invoice were received by the entity.

Performance: Determined that the five random disbursements matched their respective original invoices and that the invoices indicate that deliverables were received by the entity.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

Performance: Determined whether the documentation for the five random disbursements gave evidence of the segregation of duties tested under #9 above.

Exceptions: There were no exceptions noted in #10 other than those

**Terrebonne Parish Coroner
Houma, Louisiana**

Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
Year Ended December 31, 2022

exceptions that overlap as described in #9 above.
Management's response: Not applicable.

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

Performance: Determined that all electronic disbursements are payroll related, therefore, making #11 not applicable.

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

12. 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.

Performance: Obtained a listing of cards for the fiscal period from management and management's representations in a separate letter, noting there was only one fuel card.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

13. Using the listing prepared by management, randomly select five cards (or all cards if less than five) 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 that there is evidence that the monthly statement or combined statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder.
- b) Observe that finance charges and late fees were not assessed on the selected statements.

Performance: Determined that statements received were reviewed and approved in writing by someone other than the authorized card holder, and that no finance charges or late fees were assessed.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

Terrebonne Parish Coroner

Houma, Louisiana

Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
Year Ended December 31, 2022

14. Using the monthly statements or combined statements selected under #13 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. For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals.

Performance: Determined that the Coroner does not have any cards aside from its one fuel card, which has been excluded per procedure #14 enumerated above.

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

15. 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 five reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the five reimbursements selected:

Performance: Obtained a list of all travel and related expense reimbursements. Management's representation of the listing was confirmed in a separate letter.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Determined that the per diem reimbursement rate is from the Internal Revenue Service's most current Publication 1542.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Traced expenses to original itemized receipts, expense reports, and mileage reports.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

Terrebonne Parish Coroner

Houma, Louisiana

Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
Year Ended December 31, 2022

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

Performance: Reviewed documentation of the business/public purpose for each expense, including name of individuals participating in meal, if applicable.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Inspected each expense reimbursement request to find approval by someone other than the person receiving reimbursement.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

Contracts

- 16. 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. Obtain management's representation that the listing is complete. Randomly select five contracts (or all contracts if less than five) from the listing, excluding the practitioner's contract, and:

Performance: Observed the listing of contracts in effect during the fiscal year from management and received management's representation of completeness in a separate letter.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law, if required by law.

Performance: Determined that, due to contract amounts or nature of service, the Coroner did not have to comply with the Public Bid Law for any of the selected contracts in place.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- b) Observe that the contract was approved by the governing body/board, if required by policy or law.

Terrebonne Parish Coroner

Houma, Louisiana

Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
Year Ended December 31, 2022

Performance: Determined that the selected contracts were approved by the Coroner.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- c) If the contract was amended, observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms.

Performance: Determined that all five selected contracts were original contracts and were in compliance with the original contract terms.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Inspected the randomly selected invoice and compared to the written contract information to determine that the invoice and related payment complied with the terms of the contract.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

Payroll and Personnel

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

Performance: Observed the listing of employees and received management's representation of completeness in a separate letter. Randomly selected five employees, obtained their related paid salaries and personnel files, and agreed paid salaries to the authorized rates.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

18. Randomly select one pay period during the fiscal period. For the five employees or officials selected under #17 above, obtain attendance records and leave documentation for the pay period, and:

Terrebonne Parish Coroner

Houma, Louisiana

Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
Year Ended December 31, 2022

- a) Observe that all selected employees or officials documented their daily attendance and leave.
- b) Observe that supervisors approved the attendance and leave of the selected employees or officials.
- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
- d) Observe that the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

Performance: Performed procedures under #18 above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

19. 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 policy on termination payments. Agree the hours to the employee or officials' cumulate 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.

Performance: Determined that procedure #19 could be excluded as there were no termination payments made during the period.

Exceptions: Not applicable.

Management's response: Not applicable.

20. Obtain management's representation that employer and employee portions of third-party payroll-related amounts have been paid, and any associated forms have been filed, by required deadlines.

Performance: Performed procedures under #20 above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

Ethics

21. Using the five employees from procedure #17 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

- a) Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

Performance: Observed the ethics course completion certificates for the

Terrebonne Parish Coroner

Houma, Louisiana

Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
Year Ended December 31, 2022

employees/officials tested.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- b) Observe that the entity maintains documentation which demonstrates each employee and official was notified of any changes to the entity's policy during the fiscal period, as applicable.

Performance: Determined that there were no changes to the ethics policy during the fiscal period.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

22. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Performance: Determined that the Terrebonne Parish Consolidated Government Controller is the ethics designee.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

Debt Service

23. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Coroner approval was obtained for each bond/note issued.

24. 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.

Performance: Determined that procedures # 23 and 24 were not applicable.

Fraud Notice

25. 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.

**Terrebonne Parish Coroner
Houma, Louisiana**

Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
Year Ended December 31, 2022

Performance: Inquired of management of any misappropriations of public funds or assets and determined that none were noted.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Inquired and observed such notice posted on the premises and website.

Exceptions: As the Coroner does not have its own website, the notice has been posted to the Terrebonne Parish Consolidated Government's website (Coroner's parent government).

Management's response: Not applicable.

Information Technology Disaster Recovery/Business Continuity

27. 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 and was not stored on the local server or network. If backups are stored on a physical medium, 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 three 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 five computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting software in use are currently supported by the vendor.

Performance – We performed the procedures and discussed the results with management.

**Terrebonne Parish Coroner
Houma, Louisiana**

Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
Year Ended December 31, 2022

28. Randomly select 5 terminated employees using the list of terminated employees Obtained in procedure #19. Observe evidence that the selected terminated employees have been removed or disabled from the network.

Determined that procedure #28 is not applicable, as there were no terminated employees during the year.

Prevention of Sexual Harassment

29. Using the five randomly selected employees/officials from procedure #17 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

Performance: Determined that the five employees selected in the payroll and personnel section completed at least one hour of sexual harassment training.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

30. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website.

Performance: Determined that the Coroner has a sexual harassment policy; however, as the Coroner does not have its own website, it has been posted to the Terrebonne Parish Consolidated Government's website (Coroner's parent government).

Exceptions: No exceptions noted.

Management's response: Not applicable.

31. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that 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

Terrebonne Parish Coroner

Houma, Louisiana

Schedule of Procedures and Associated Findings of the

Statewide Agreed-Upon Procedures

Year Ended December 31, 2022

e) Amount of time it took to resolve each complaint.

Performance: Obtained the Coroner's annual sexual harassment report, noting that it met the applicable requirements of R.S. 42:344 with one exception noted below.

Exceptions: The sexual harassment report was dated after February 1.

Management's response: Going forward, the Coroner will timely prepare its annual sexual harassment report.