

**POINTE COUPEE PARISH CORONER'S OFFICE**

New Roads, Louisiana

**FINANCIAL REPORT**

(Reviewed)

December 31, 2025

**POINTE COUPEE PARISH CORONER'S OFFICE**

New Roads, Louisiana

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## **INDEPENDENT ACCOUNTANTS' REVIEW REPORT**

Pointe Coupee Parish Coroner's Office  
New Roads, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the general fund of **POINTE COUPEE PARISH CORONER'S OFFICE** (the Coroner's Office) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Coroner's Office's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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

Management is responsible for the preparation and fair presentation of 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.

### **Accountants' Responsibility**

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

We are required to be independent of the Coroner's Office and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

### **Accountants' Conclusion**

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

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### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 15 through 16 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required 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. Management has omitted the management's discussion and analysis information that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a required part of the basic financial statements, is required by 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, economical, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

### **Other Supplementary Information**

The other supplementary information contained in Schedule 1 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the other supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

*Faulk & Winkler, LLC*  
Certified Public Accountants

Baton Rouge, Louisiana  
April 30, 2026

**POINTE COUPEE PARISH CORONER'S OFFICE**

New Roads, Louisiana

**STATEMENT OF NET POSITION**

December 31, 2025

(See Independent Accountants' Review Report)

**ASSETS**

Cash	\$ 45,358
Capital assets:	
Depreciable, net	<u>9,498</u>
Total assets	<u>\$ 54,856</u>

**LIABILITIES**

Accounts payable and accrued liabilities	<u>\$ 23,535</u>
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**NET POSITION**

Net investment in capital assets	9,498
Unrestricted	<u>21,823</u>
Total net position	<u>31,321</u>
Total liabilities and net position	<u>\$ 54,856</u>

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

**POINTE COUPEE PARISH CORONER'S OFFICE**

New Roads, Louisiana

**STATEMENT OF ACTIVITIES**

For the year ended December 31, 2025

(See Independent Accountants' Review Report)

	<b>Program Revenues</b>			<b>Net Revenue (Expenses) and Changes in Net Position</b>
	<b>Expenses</b>	<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Governmental Activities</b>
<b>Functions/Programs</b>				
<b>Primary government:</b>				
Governmental activities:				
Health and welfare	\$ 274,172	\$ 14,350	\$ 257,000	\$ (2,822)
Change in net position				(2,822)
Net position - beginning of year				34,143
Net position - end of year				\$ 31,321

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

**POINTE COUPEE PARISH CORONER'S OFFICE**

New Roads, Louisiana

**BALANCE SHEET  
GOVERNMENTAL FUND**

December 31, 2025

(See Independent Accountants' Review Report)

	<b>General Fund</b>
	<hr/>
<b>ASSETS</b>	
Cash	\$ 45,358
	<hr/>
<b>LIABILITIES</b>	
Accounts payable and accrued liabilities	\$ 23,535
	<hr/>
<b>FUND BALANCE</b>	
Assigned	21,823
	<hr/>
Total liabilities and fund balance	\$ 45,358
	<hr/> <hr/>

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

**POINTE COUPEE PARISH CORONER'S OFFICE**

New Roads, Louisiana

**RECONCILIATION OF THE GOVERNMENTAL FUND  
BALANCE SHEET TO THE STATEMENT OF NET POSITION**

December 31, 2025

(See Independent Accountants' Review Report)

Total net position reported for governmental activities in the statement of net position is different because:

Total fund balance - governmental fund (Exhibit C)	\$ 21,823
Capital assets net of accumulated depreciation used in governmental activities that are not financial resources and, therefore, are not reported in the governmental fund.	<u>9,498</u>
Net position of governmental activities (Exhibit A)	<u>\$ 31,321</u>

The accompanying notes to the financial statements are an intergral part of this statement.

**POINTE COUPEE PARISH CORONER'S OFFICE**

New Roads, Louisiana

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
GOVERNMENTAL FUND**

For the year ended December 31, 2025

(See Independent Accountants' Review Report)

	<b>General Fund</b>
	<hr/>
<b>REVENUES</b>	
Retainer - Pointe Coupee Parish Health Services District	\$ 257,000
Charges for services	<hr/> 14,350
Total revenues	<hr/> 271,350
 <b>EXPENDITURES</b>	
Current function:	
Health and welfare:	
Contract services	188,535
Professional fees	67,292
Automobile	6,650
Supplies	2,673
Insurance	2,559
Other	2,092
Laboratory fees	<hr/> 1,894
Total expenditures	<hr/> 271,695
Net change in fund balance	(345)
 <b>FUND BALANCE</b>	
Beginning of year	<hr/> 22,168
End of year	<hr/> <hr/> \$ 21,823

The accompanying notes to the financial statements  
are an intergral part of this statement.

**POINTE COUPEE PARISH CORONER'S OFFICE**

New Roads, Louisiana

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGE IN FUND BALANCE OF THE GOVERNMENTAL FUND TO  
THE STATEMENT OF ACTIVITIES**

For the year ended December 31, 2025

(See Independent Accountants' Review Report)

The change in net position reported for governmental activities in the statement of activities is different because:

Net change in fund balance - total governmental funds (Exhibit E)	\$	(345)
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The governmental fund reports capital outlay as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.

Depreciation expense		<u>(2,477)</u>
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Change in net position of governmental activities (Exhibit B)	\$	<u><u>(2,822)</u></u>
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The accompanying notes to the financial statements are an integral part of this statement.

# POINTE COUPEE CORONER'S OFFICE

New Roads, Louisiana

## NOTES TO FINANCIAL STATEMENTS

(See Independent Accountants' Review Report)

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### **Nature of activities**

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

#### **Basis of presentation**

The Coroner's Office's basic financial statements consist of the government-wide statements of the primary government and the general fund financial statements. The Coroner's Office has only the general fund, which accounts for its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in this fund based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The financial statements include only those accounts and transactions which relate to the Coroner's Office.

#### **Government-wide Financial Statements**

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

Governmental activities are generally financed through intergovernmental appropriations, and charges for services.

The government-wide Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or business-type activity, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function.

#### **Fund Financial Statements**

The fund financial statements are very similar to the traditional government fund statements as prepared by governments prior to the issuance of GASB No. 34. Emphasis is now on the major funds in either the governmental or business-type categories. The Coroner's Office consists of one governmental fund, the general fund.

## **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### **Basis of presentation (continued)**

#### ***Fund Financial Statements (continued)***

**General Fund** - The General Fund is the general operating fund of the Coroner's Office. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is always a major fund.

### **Basis of accounting and measurement focus**

#### ***Government-wide Financial Statements***

The government-wide financial statements are reported using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

#### ***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 are generally included in the balance sheet. The operating statement of the General Fund presents 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.

General Fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the government's availability criteria (susceptible to accrual). "Available" means collectible within the current period or within 60 days after year-end. Charges for services are recorded as earned since they are measurable and available. Expenditures are generally recognized in the accounting period in which the liability is incurred.

The non-exchange transactions, in which the Coroner's Office receives value without directly giving value in return, includes quarterly appropriations received from the Pointe Coupee Parish Health Services District.

#### ***Government-wide Net Position***

Government-wide net position is divided into three components:

- Net investment in capital assets - consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.
- Restricted net position - consist of net position that is restricted by the Coroner's Office's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors. The Coroner's Office has no restricted net position at year end.
- Unrestricted - all other net position is reported in this category.

## **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### **Basis of accounting and measurement focus (continued)**

#### ***Governmental Fund Balances***

In the General Fund financial statements, fund balances are classified as follows:

- Nonspendable - Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact. The Coroner's Office has no nonspendable fund balance at year end.
- Restricted - Amounts that can be spent only for specific purposes because of the local, state or federal laws, or externally imposed conditions by grantors or creditors. The Coroner's Office has no restricted fund balance at year end.
- Committed - Amounts that can be used only for specific purposes determined by a resolution adopted by the Coroner's Office. This includes the budget reserves. The Coroner's Office has no committed fund balance at year end.
- Assigned - Amounts that are designated by the Coroner for a particular purpose but are not spendable until a budget is adopted. The Coroner's Office has no assigned fund balance at year end.
- Unassigned - All amounts not included in other spendable classifications.

#### ***Use of Restricted Resources***

When expenditures are incurred in governmental funds, the Coroner's Office's policy is to apply the expenditure in the following priority:

1. Committed fund balance,
2. Restricted fund balance,
3. Assigned fund balance, and
4. Unassigned fund balance.

Fund balance represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. The General Fund is the only fund that reports a positive unassigned fund balance, although other governmental funds may report a negative unassigned fund balance if expenditures incurred for specific purposes exceed the amounts that are restricted, committed or assigned.

#### **Cash and cash equivalents**

The Coroner's Office considers all highly liquid investments with a maturity of three months or less at the date of acquisition to be cash equivalents. As of December 31, 2025, there were no restrictions on cash balances. All amounts on deposit at financial institutions were covered by federal depository insurance at December 31, 2025. The Coroner's Office had no cash equivalents at December 31, 2025.

## **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### **Capital assets**

The accounting treatment of property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements. Depreciation is computed using the straight-line method of depreciation over the asset's estimated useful life, as follows:

Equipment - 7 years

### **Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates. Estimates are used primarily when accounting for accounts payable, accrued liabilities, and depreciation.

### **Budget**

A proposed budget is prepared by the Coroner's Office prior to the beginning of each fiscal year.

The annual operating budget, prepared on the modified accrual basis, covers the General Fund. At the end of the fiscal year, unexpended appropriations automatically lapse. Budget amendments are approved by the Coroner's Office and are included in the financial statements.

In connection with budget preparation, a portion of the unassigned fund balance of an individual fund may be designated for expenditures of the subsequent year. Such designation represents the extent to which the fund balance is used to balance the subsequent year's operating budget of that fund, as reflected in the legally adopted budget.

### **Current Accounting Standards Implemented**

During the fiscal year, the Coroner implemented policies under GASB Statement No. 102, *Certain Risk Disclosures*. This Statement requires state and local governments to disclose information about specific concentrations or constraints that could severely impact their ability to provide services or meet obligations in the near term (within 12 months of financial statement issuance). Effective for fiscal years beginning after June 15, 2024, it enhances transparency regarding risks like high dependence on a single revenue source, employer, or industry, or legal limitations on raising taxes. The implementation of this statement had no effect on these financials with the exception of enhanced disclosures. See Note 2.

(Continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Subsequent events**

In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through April 30, 2026, which was the date the financial statements were available to be issued.

**NOTE 2 - ECONOMIC DEPENDENCY**

The Coroner's Office receives quarterly appropriations from the Pointe Coupee Parish Health Service District. Revenue derived from the Pointe Coupee Parish Health Service District accounted for approximately 95% of total revenues for the year; the loss of this significant support would have a material adverse effect on the Coroner's Office.

**NOTE 3 - CAPITAL ASSETS**

A summary of changes in capital assets for the year ended December 31, 2025, is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
<b>Capital assets being depreciated:</b>				
Equipment	\$ 17,344	\$ -	\$ -	\$ 17,344
<b>Less accumulated depreciation for:</b>				
Equipment	(5,369)	(2,477)	-	(7,846)
 Total capital assets being depreciated, net	 <u>\$ 11,975</u>	 <u>\$ (2,477)</u>	 <u>\$ -</u>	 <u>\$ 9,498</u>

Depreciation expense for the year ended December 31, 2025 was \$2,477.

**POINT COUPEE PARISH CORONER'S OFFICE**

**REQUIRED SUPPLEMENTARY INFORMATION**

**POINTE COUPEE PARISH CORONER'S OFFICE**

New Roads, Louisiana

**GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGE IN FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2025

(See Independent Accountants' Review Report)

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Retainer - Pointe Coupee Parish Health Services District	\$ 257,000	\$ 257,000	\$ -
Charges for services	<u>14,000</u>	<u>14,350</u>	<u>350</u>
Total revenues	<u>271,000</u>	<u>271,350</u>	<u>350</u>
<b>EXPENDITURES</b>			
Current function:			
Health and welfare:			
Contract services	192,000	188,535	3,465
Professional fees	80,000	67,292	12,708
Automobile	12,100	6,650	4,350
Supplies	13,000	2,673	10,327
Insurance	11,000	2,559	9,541
Other	3,536	2,092	2,408
Laboratory fees	4,500	1,894	1,642
Uniforms	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total expenditures	<u>317,136</u>	<u>271,695</u>	<u>45,441</u>
Net change in fund balance	(46,136)	(345)	45,791
<b>FUND BALANCE</b>			
Beginning of year	<u>42,147</u>	<u>22,168</u>	<u>(19,979)</u>
End of year	<u>\$ (3,989)</u>	<u>\$ 21,823</u>	<u>\$ 25,812</u>

# **POINT COUPEE PARISH CORONER'S OFFICE**

## **NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

For the year ended December 31, 2025

### **NOTE 1 - BUDGETS**

#### **Budget Policy and Budgetary Accounting**

A proposed budget is prepared by the Coroner's Office prior to the beginning of each fiscal year.

The annual operating budget, prepared on the modified accrual basis, covers the General Fund. At the end of the fiscal year, unexpended appropriations automatically lapse. Budget amendments are approved by the Coroner's Office and are included in the financial statements.

In connection with budget preparation, a portion of the unassigned fund balance of an individual fund may be designated for expenditures of the subsequent year. Such designation represents the extent to which the fund balance is used to balance the subsequent year's operating budget of that fund, as reflected in the legally adopted budget.

**POINT COUPEE PARISH CORONER'S OFFICE**

**OTHER SUPPLEMENTARY INFORMATION**

**POINTE COUPEE PARISH CORONER'S OFFICE**

New Roads, Louisiana

**SCHEDULE OF COMPENSATION, BENEFITS AND  
OTHER PAYMENTS TO AGENCY HEAD**

For the year ended December 31, 2025

(See Independent Accountants' Review Report)

**Agency Head:** Dr. Donald Doucet

<u>Purpose</u>	<u>Amount</u>
Non-employee compensation	<u>\$ 54,000</u>

## POINT COUPEE PARISH CORONER'S OFFICE

### SCHEDULE OF FINDINGS AND RESPONSES

For the year ended December 31, 2025

#### COMPLIANCE

2025-001 Local Government Budget Act

##### *Criteria*

The Louisiana Local Government Budget Act, Louisiana Revised Statutes (R.S.) 39:1305(A), requires local governments to adopt a budget in which proposed expenditures and other financing uses do not exceed estimated revenues and available fund balance. The Act requires the budget to be balanced at the time of original adoption.

##### *Condition*

The Coroner's Office adopted a budget for the fiscal year ended December 31, 2025 in which expenditures and other financing uses exceeded estimated revenues and available beginning fund balance in the General Fund. As adopted, the budget resulted in a projected deficit ending fund balance of approximately \$4,000.

##### *Cause*

The deficit budget resulted from overestimation of beginning fund balance in addition to formula errors within the Coroner's Office's budget spreadsheet. The required review to ensure compliance with the Local Government Budget Act prior to adoption was not sufficiently performed.

##### *Effect*

Adoption of a budget with a projected deficit fund balance constitutes noncompliance with the Louisiana Local Government Budget Act. Continued noncompliance may result in increased scrutiny by oversight authorities and may weaken budgetary controls and fiscal accountability.

##### *Recommendation*

Management should implement procedures to ensure that all future budgets are balanced at the time of adoption, in accordance with R.S. 39:1305. This should include a documented pre-adoption review to verify that proposed expenditures do not exceed estimated revenues and available fund balance.

Management's Response:

Management agrees with the finding. The Coroner's Office will ensure budgets are in compliance in future years.

**POINTE COUPEE PARISH CORONER'S OFFICE**

New Roads, Louisiana

**INDEPENDENT ACCOUNTANTS' REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

For the year ended December 31, 2025

**INDEPENDENT ACCOUNTANTS' REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

To the Pointe Coupee Parish Coroner  
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by the **POINTE COUPEE PARISH CORONER'S OFFICE** (the Coroner's Office) and the Louisiana Legislative Auditor (LLA), on the Coroner's Office compliance with certain laws and regulations contained in the accompanying *Louisiana Attestation Questionnaire* during the fiscal year ended December 31, 2025, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Coroner's Office management is responsible for its financial records and compliance with applicable laws and regulations.

The Coroner's Office 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 Coroner's Office compliance with the laws and regulations contained in the accompanying *Louisiana Attestation Questionnaire* during the fiscal year ended December 31, 2025. Additionally, the LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

***Public Bid Law***

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$60,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code), R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

*No expenditures were made during the year for material and supplies that exceeded \$60,000 nor were any public works contracts entered during the year.*

***Code of Ethics for Public Officials and Public Employees***

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

*The Coroner's Office does not have a board of directors.*

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***Code of Ethics for Public Officials and Public Employees (cont.)***

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

*The Coroner's Office has no employees.*

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

*The Coroner's Office has no employees or board members.*

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

*The Coroner's Office has no employees: therefore, no employees are paid from funds disbursed by the Coroner's Office. Additionally, the Coroner's Office does not have a board of directors as the Coroner is an elected official. Finally, there were no disbursements identified that were made to the Coroner's immediate family member(s).*

***Budgeting***

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

*The Coroner's Office provided to us a copy of the original legally adopted budget. Management represented that there were no amendments.*

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

*No minutes were recorded as the Coroner is an independently elected official whose budget is under \$500,000 of expenditures and therefore is not subject to public participation rules under R.S. 39:1302.*

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

*No exceptions noted.*

### ***Accounting and Reporting***

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

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

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

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

*Each of the six disbursements were coded to the correct fund and general ledger account.*

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

*Each of the six disbursements were approved in accordance with management's policies and procedures.*

### ***Meetings***

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

*The Coroner's Office held no public meetings during 2025. This is not an exception.*

### ***Debt***

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

*We observed the bank deposit slips for the fiscal year and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.*

### ***Advances and Bonuses***

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

***Advances and Bonuses (cont.)***

*There were no payroll disbursements made as the Coroner's Office has no employees. No bonus or advances or gifts were identified during 2025.*

***State Audit Law***

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

*The Coroner's Office submitted the review report in a timely manner and in accordance with R.S. 24:513.*

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

*Management represented that the Coroner's Office did not enter any contracts that utilized state funds or subject to public bid law during the year ended December 31, 2025.*

***Prior-Year Comments***

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

*Our prior year report, dated May 30, 2025, did not include any suggestions, exceptions, recommendations, or comments.*

We were engaged by the Coroner's Office 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 the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Accordingly, we do not express such an opinion or conclusion, respectively, on the Coroner's Office compliance with the forgoing matters. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Coroner's Office 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 the Coroner's Office compliance with certain laws and regulations contained in the accompanying *Louisiana Attestation Questionnaire*, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*Faulk & Winkler, LLC*

Certified Public Accountants

Baton Rouge, Louisiana  
April 30, 2026

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Governmental Agencies)**

February 18, 2026

Faulk & Winkler, LLC  
6811 Jefferson Highway  
Baton Rouge, LA 70806

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2025, and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Public Bid Law**

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes  No  N/A

**Code of Ethics for Public Officials and Public Employees**

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

Yes  No  N/A

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

Yes  No  N/A

**Budgeting**

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

Yes  No  N/A

**Accounting and Reporting**

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes  No  N/A

**Meetings**

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

Yes  No  N/A

**Debt**

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

Yes  No  N/A

**Advances and Bonuses**

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

Yes  No  N/A

**Prior-Year Comments**

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

Yes  No  N/A

**General**

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes  No  N/A

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes  No  N/A

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

Yes  No  N/A

We have provided you with all relevant information and access under the terms of our agreement.

Yes  No  N/A

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

Yes  No  N/A

We are not aware of any material misstatements in the information we have provided to you.

Yes  No  N/A

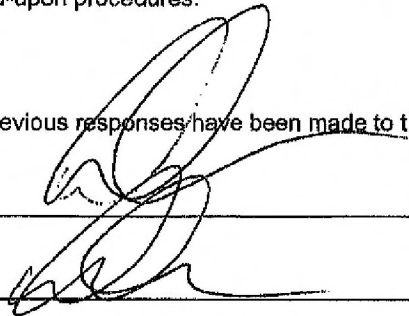
We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.


Yes  No  N/A

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes  No  N/A

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

 \_\_\_\_\_ Accountant 2/18/2026 Date

 \_\_\_\_\_ Coroner 2/18/2026 Date