

WEBSTER PARISH CORONER
Minden, Louisiana

Annual Financial Report

December 31, 2020

WEBSTER PARISH CORONER

Minden, Louisiana

Annual Financial Report
For the Fiscal Year Ended December 31, 2020

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To Dr. Allen Mosley
Webster Parish Coroner
Minden, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the major fund of the Webster Parish Coroner, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Coroner's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of 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.

Accountant's Responsibility

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

Accountant's Conclusion

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

Other Matters

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

The accompanying justice system funding schedule is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with the reporting framework prescribed by Louisiana Revised Statute 24:515.2 and the Louisiana Legislative Auditor. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the following supplementary information on page 18 be presented to supplement the basic financial statements:

Budgetary Comparison Schedule

Such information, 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. This information is the responsibility of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such information.

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

Wesley Martin 1/2 Cole, LLC

Minden, Louisiana
September 24, 2021

BASIC FINANCIAL STATEMENTS

STATEMENT A

WEBSTER PARISH CORONER
Minden, Louisiana

Statement of Net Position
December 31, 2020

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 31,587
Due from other governments	<u>11,725</u>
TOTAL ASSETS	<u>43,312</u>
NET POSITION	
Unrestricted	<u>43,312</u>
TOTAL NET POSITION	<u>\$ 43,312</u>

See accompanying notes and accountants' report.

STATEMENT B

WEBSTER PARISH CORONER
Minden, Louisiana

Statement of Activities
For the Year Ended December 31, 2020

<u>Function/Programs</u>	<u>Expenses</u>	<u>Program revenues</u>		Net (expense) revenue and change in <u>net position</u>
Governmental activity:		Charges	Operating	Governmental
Health and welfare		for services	grants and	activities
			contributions	
Health and welfare	\$ (217,965)	\$ 114,927	\$ 118,354	\$ 15,316
Change in net position				15,316
Net position - beginning				<u>27,996</u>
Net position - ending				<u>\$ 43,312</u>

See accompanying notes and accountants' report.

WEBSTER PARISH CORONER
Minden, Louisiana

Balance Sheet - Governmental Fund
December 31, 2020

		<u>General Fund</u>
ASSETS		
Cash	\$	31,587
Due from other governments		11,725
TOTAL ASSETS	\$	<u>43,312</u>
 FUND BALANCE		
Unassigned		43,312
TOTAL FUND BALANCE	\$	<u>43,312</u>

See accompanying notes and accountants' report.

WEBSTER PARISH CORONER
Minden, Louisiana

Reconciliation of the Governmental Fund
Balance Sheet to the Government-wide
Statement of Net Position
December 31, 2020

There are no differences in the amounts reported in the Statement of Net Position and the Governmental fund Balance Sheet.

Fund balance - Governmental Fund (Statement C)	<u>\$ 43,312</u>
Net position of Governmental Activities (Statement A)	<u>\$ 43,312</u>

See accompanying notes and accountants' report.

STATEMENT E

WEBSTER PARISH CORONER
Minden, Louisiana

Governmental Fund
Statement of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended December 31, 2020

REVENUES	
Charges for services	\$ 114,927
Intergovernmental:	
Webster Parish Police Jury	116,079
Webster Parish Sheriff	2,275
TOTAL REVENUES	<u>233,281</u>
EXPENDITURES	
Health and welfare:	
Contract labor	187,808
Cell phone reimbursement	3,000
Travel expense	7,207
Office expense	1,448
Personnel costs	6,000
Professional dues	350
Professional services	11,100
Training	175
Bad debt	667
TOTAL EXPENDITURES	<u>217,755</u>
Excess of revenues over expenditures	15,526
FUND BALANCE - BEGINNING	<u>27,786</u>
FUND BALANCE - ENDING	<u>\$ 43,312</u>

See accompanying notes and accountants' report.

WEBSTER PARISH CORONER
Minden, Louisiana

Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balance of the Governmental Fund
to the Government-wide Statement of Activities
For the Year Ended December 31, 2020

Amounts reported for governmental activities in the Statement of Activities
are different because:

Changes in Fund Balance - Governmental Fund (Statement E)	\$ 15,526
Other expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Prepaid assets	<u>(210)</u>
Changes in Net Position of Governmental Activities (Statement B)	<u>\$ 15,316</u>

See accompanying notes and accountants' report.

WEBSTER PARISH CORONER
Minden, Louisiana

Notes to the Financial Statements
As of and for the year ended December 31, 2020

INTRODUCTION

The authority for the Webster Parish Coroner's Office (Coroner) is provided under Article V, Section 29 of the Louisiana Constitution of 1974.

The Webster Parish Coroner is elected by the voters of Webster Parish for a term of four years. The Webster Parish Coroner determines the manner and cause of death for those cases that fall within its jurisdiction. The Coroner's Office orders autopsies and issues death certificates. It also evaluates the mentally ill and the chemically dependent and determines the appropriate action for these persons.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

Governmental Accounting Standards Board (GASB) statements establish criteria for determining the governmental reporting entity and component units which should be included within the reporting entity. The basic criterion for including a potential component unit within the reporting entity is financial accountability. Oversight responsibility is determined on the basis of appointment of governing body, ability to significantly influence operations, accountability for fiscal matters, and the nature and significance of an organization's relationship with the primary government.

Based on the foregoing criteria, the Webster Parish Coroner's office financial statements include all governmental activities and funds that are controlled by the Coroner as an independently elected parish official. As an independently elected parish official, the Coroner is solely responsible for the operations of his office. Accordingly, the Coroner's office is a separate governmental reporting entity.

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

C. BASIC FINANCIAL STATEMENTS

The Coroner's basic financial statements include both government-wide (reporting the Coroner as a whole) and fund financial statements (reporting the Coroner's major fund). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Coroner's General fund is classified as governmental activities. The Coroner has no business-type activities.

WEBSTER PARISH CORONER

Minden, Louisiana

Notes to the Financial Statements
As of and for the year ended December 31, 2020

Government-wide statements

The government-wide financial statements include the Statement of Net Position and the Statement of Activities. The government-wide statements report information on all of the nonfiduciary activities of the Webster Parish Coroner.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges for services, which are revenues from the public who use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Program revenues – Program revenues included in the Statement of Activities are derived directly from parties outside the Coroner’s taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Coroner’s general revenues.

Revenues are derived primarily from charges for services and operating grants from the Webster Parish Police Jury.

Allocation of indirect expense – Webster Coroner reports all direct expenses by function in the Statement of Activities. Indirect expenses not allocated to functions are reported separately in the Statement of Activities.

Fund financial statements

The Coroner uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transaction related to certain functions and activities.

Governmental funds account for all of the Coroner’s general activities. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund’s assets and deferred outflows of resources, and liabilities and deferred inflows of resources is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Coroner. The following is the Coroner’s major governmental fund:

1. General Fund - the primary operating fund of the Coroner and it accounts for all financial transactions and resources.

WEBSTER PARISH CORONER
Minden, Louisiana

Notes to the Financial Statements
As of and for the year ended December 31, 2020

D. BASIS OF ACCOUNTING

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. Revenues, expenses, gains, losses, assets, liabilities, deferred outflow and inflows of resources resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions."

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Although most expenditures are recorded when a liability is incurred as under accrual accounting, the measurement focus of a governmental fund significantly affects what items are to be considered expenditures in the governmental fund. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on long-term debt which is recognized when due. Compensated absences and claims and judgements, are recorded in governmental funds if claims are due and payable.

E. CASH AND CASH EQUIVALENTS

The Coroner has defined cash and cash equivalents to include demand deposits. Cash equivalents include amounts in time deposits and investments with original maturities of 90 days or less.

F. INVESTMENTS

Under state law, the Coroner may invest in United States bonds, treasury notes, or certificates of deposit, and may deposit funds with state banks organized under Louisiana law, any other state of the United States, or under the laws of the United States.

G. ACCOUNTS RECEIVABLE

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. No allowance for uncollectible accounts receivable is established, since all receivables are determined to be 100% collectible.

Receivables are included in the fund financial statements if they are both measurable and available.

H. PREPAID EXPENSES

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in government-wide financial statements. As of December 31, 2020 year end, the Coroner had no prepaid expenses.

WEBSTER PARISH CORONER

Minden, Louisiana

Notes to the Financial Statements
As of and for the year ended December 31, 2020

I. CAPITAL ASSETS

Capital assets, which include property, plant and equipment, are reported as governmental activities in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation. The Coroner maintains a threshold level of \$5,000 or more for capitalizing capital assets. Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value to of fixed assets or materially extend useful lives are not capitalized. All capital assets, other than land, are depreciated using the straight-line method over the following estimated useful lives:

Furniture and fixtures	5 – 15 years
Vehicles	5 – 10 years
Equipment	5 – 15 years

As of December 31, 2020, there were no capital assets exceeding the threshold level of \$5,000.

J. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses/expenditure) until then. The Coroner has no items that qualify for reporting in this category.

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenues) until that time. The Coroner has no items that qualify for reporting in this category.

K. COMPENSATED ABSENCES

The Coroner has no employees, and therefore, does not maintain a formal vacation and sick leave policy.

L. RESTRICTED NET POSITION

For the government-wide Statement of Net Position, net position reported as restricted if either of the following conditions exists:

- Restrictions are externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments;
- Restrictions imposed by law through constitutional provisions or enabling legislation.

WEBSTER PARISH CORONER

Minden, Louisiana

Notes to the Financial Statements As of and for the year ended December 31, 2020

When both restricted and unrestricted resources are available for use, it is the Coroner's policy to use restricted resources first, then unrestricted resources when expenses are incurred for a purpose for which both restricted and unrestricted net position are available.

As of December 31, 2020, and for the year then ended, the Coroner did not have net position restricted by enabling legislation.

M. FUND EQUITY IN FUND BALANCE STATEMENTS

Fund balance is reported in the following categories:

Nonspendable: Fund balance that is not in spendable form or legally or contractually required to be maintained intact. This category includes items that are not easily converted to cash such as inventories and prepaid items.

Restricted: Fund balance that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed: Fund balance that can only be used for specific purposes determined by the highest level of decision-making authority. The Coroner is the highest level of decision-making authority, and commitment may be established, modified, or rescinded only as approved by the Coroner. Committed amounts cannot be used for any other purpose unless the Coroner removes or changes the specified use by taking the same actions employed when the funds were initially committed.

Assigned: Fund balance that is constrained by the Coroner's intent to be used for specific purposes but are neither restricted or committed. The intent is expressed by the Coroner.

Unassigned: Fund balance that is the residual classification for the General fund. Funds that are available for any purpose, positive amounts are reported only in the General fund.

The Coroner reduces committed amounts, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. The Coroner considers restricted amounts to have been spent when expenditure has been incurred for purposes for which both restricted and unrestricted fund balance is available.

N. 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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

WEBSTER PARISH CORONER
Minden, Louisiana

Notes to the Financial Statements
As of and for the year ended December 31, 2020

2. BUDGETS

Louisiana Revised Statute 39:1303 requires the Coroner to adopt a budget for its General fund. The budget was prepared on the cash basis of accounting. The authority to amend the budget lies with the Coroner. Appropriations lapse at year-end.

The revenues and expenditures shown on page 8 are reconciled with the amounts reflected on the budgetary comparison schedule on page 18 as follows:

Excess of revenues over expenditures, GAAP basis	\$ 15,526
Adjustments:	
(Increase) in accounts receivable	(2,684)
(Decrease) in accounts payable	<u>(4,992)</u>
Excess of revenues over expenditures, budget- cash basis	\$ <u>7,850</u>

Excess of expenditures over appropriations in individual funds

The following individual funds had actual expenditures over budgeted expenditures for the year ended December 31, 2020.

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
General fund	\$ 180,412	\$ 222,079	\$ (41,667)

3. CASH AND CASH EQUIVALENTS

At December 31, 2020, the carrying amount of the Coroner's deposits was \$31,587.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Custodial Credit Risk – Deposits: At December 31, 2020, the Coroner bank balances of \$37,708 are secured by federal deposit insurance.

The Coroner has not formally adopted a deposit or investment policy that limits the government's allowable deposits or investments and addresses custodial credit or interest rate risks.

4. DUE FROM OTHER GOVERNMENTS

Amounts due from other governments as of December 31, 2020 was \$11,725. No allowance for doubtful accounts was established as the full amount is expected to be collected.

WEBSTER PARISH CORONER
Minden, Louisiana

Notes to the Financial Statements
As of and for the year ended December 31, 2020

5. ON-BEHALF PAYMENTS FOR BENEFITS

In accordance with Government Accounting Standards Board (GASB) Statement No. 24, the Webster Parish Coroner reports on-behalf salary payments made by the Webster Parish Police Jury to the Coroner. The Webster Parish Police Jury made on-behalf payments of \$6,000 for the year ended December 31, 2020.

6. LITIGATION AND CLAIMS

The Coroner was not involved in any litigation as of December 31, 2020, nor was it aware of any unasserted claims.

7. SUBSEQUENT EVENTS

Subsequent events have been evaluated through September 24, 2021. This date represents the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

WEBSTER PARISH CORONER
Minden, Louisiana

General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		Actual (Cash basis)	Variance
	<u>Original</u>	<u>Final</u>		Positive (Negative)
REVENUES				
Charges for services	\$ 98,448	\$ 98,448	\$ 113,325	\$ 14,877
Intergovernmental:				
Webster Parish Police Jury	74,100	74,100	114,329	40,229
Webster Parish Sheriff	<u>2,809</u>	<u>2,809</u>	<u>2,275</u>	<u>(534)</u>
TOTAL REVENUES	<u>175,357</u>	<u>175,357</u>	<u>229,929</u>	<u>54,572</u>
EXPENDITURES				
Health and welfare:				
Contract labor	166,883	166,883	191,548	(24,665)
Cellphone reimbursement	2,000	2,000	3,000	(1,000)
Travel expense	5,304	5,304	7,546	(2,242)
Office expense	575	575	1,460	(885)
Personnel costs	-	-	6,000	(6,000)
Professional dues	350	350	350	-
Professional services	5,300	5,300	12,000	(6,700)
Training	<u>-</u>	<u>-</u>	<u>175</u>	<u>(175)</u>
TOTAL EXPENDITURES	<u>180,412</u>	<u>180,412</u>	<u>222,079</u>	<u>(41,667)</u>
Excess (deficiency) of revenues over expenditures	(5,055)	(5,055)	7,850	12,905
Fund balance - beginning	<u>23,737</u>	<u>23,737</u>	<u>23,737</u>	<u>-</u>
Fund balance - ending	<u>\$ 18,682</u>	<u>\$ 18,682</u>	<u>\$ 31,587</u>	<u>\$ 12,905</u>

SUPPLEMENTARY INFORMATION

WEBSTER PARISH CORONER

Minden, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended December 31, 2020

Purpose	*Dr. Gerald Max Stell	**Dr. Allen Mosley
<i>Amounts paid by the Webster Parish Police Jury directly to the Webster Parish Coroner:</i>		
Salary	\$ 1,500	\$ 4,500
<i>Amounts paid by the Webster Parish Coroner:</i>		
CEC	-	5,500
Contract labor	-	38,218
Registration fees	-	350

* Ending March 2020

** Beginning April 2020

WEBSTER PARISH CORONER
Minden, Louisiana

Justice System Funding Schedule - Receiving Entity
For the Year Ended December 31, 2020

Cash Basis Presentation	First Six Month Period Ended 6/30/2020	Second Six Month Period Ended 12/31/2020
Receipts From:		
<i>Webster Parish Sheriff - Criminal Court Costs/Fees</i>	\$ 1,095	\$ 1,180
Subtotal Receipts	<u>\$ 1,095</u>	<u>\$ 1,180</u>
Ending Balance of Amounts Assessed but Not Received	<u>\$ -</u>	<u>\$ -</u>

OTHER REPORTS

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SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Webster Parish Coroner
Minden, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Webster Parish Coroner (the Coroner) and the Louisiana Legislative Auditor (the specified parties), on the Coroner's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2020, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Coroner's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$30,000, 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) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

We observed no expenditures made during the year for materials and supplies exceeding \$30,000 or public works exceeding \$250,000 that would be subject to the provisions of R.S. 38:2211-2296.

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 provided a list of his immediate family members.

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

Not applicable, the Webster Parish Coroner does not have employees.

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

Not applicable, the Webster Parish Coroner does not have employees.

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

Compared list provided by the Coroner to list of all disbursements. No vendors appeared on both lists.

Budgeting

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

The Coroner provided a copy of the legally adopted budget. No amendments were made.

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.

Not applicable, the Coroner is not required to hold open meetings and keep public minutes.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more.

Exceptions: We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual expenditures exceeded budgeted amounts by 20%.

Management response: Budget to be monitored to amend if failing to meet the 5% requirement.

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:

The Coroner provided a list of all disbursements made during the fiscal year and provided documentation for the six selected disbursements.

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

All six disbursements were in agreement to the amount and payee in the supporting documentation.

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

Exception: Of the six disbursements selected, one disbursement was coded to the wrong general ledger account.

Management response: Disbursement coding will be reviewed to ensure the correct account is selected.

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

Exception: The Coroner has no official written policy for disbursements. Chief Deputy asserts that she has the authority to approve invoices. All checks for disbursements were signed by the Chief Deputy.

Management response: The Coroner will draft policy and procedures over disbursements.

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.

Not applicable, the Coroner is not required to hold open meetings and keep public minutes.

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 Coroner, and report any exceptions.

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

Advances and Bonuses

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

Not applicable, the Webster Parish Coroner does not have employees.

State Audit Law

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

Due to COVID-19 and winter storms occurring in February, 2021, the Coroner filed disaster relief extensions allowing filing of report by September 30, 2021. The Coroner provided for a timely report 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).

The Coroner did not enter into any contracts that utilized state funds or was subject to public bid law.

Prior-Year Comments

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

The prior year report dated September 29, 2020 contained two findings: lack of segregation of duties and failure to adopt budget. The finding for "lack of segregation of duties" remains unresolved.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Coroner's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

Wesley Martin & Cole, LLC

Minden, Louisiana
September 24, 2021

Attachments:
Signed Louisiana Attestation Questionnaire

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

6/24/21 (Date Transmitted)

Wise, Martin + Cole, LLC (CPA Firm Name)
601 Main Street (CPA Firm Address)
Minden, LA 71055 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 12/31/2020 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

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

Yes [] No []

Code of Ethics for Public Officials and Public Employees

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

Yes [] No []

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

Yes [] No []

Budgeting

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

Yes [] No []

Accounting and Reporting

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

Yes [] No []

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

Yes [] No []

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

Yes [] No []

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

Yes [] No []

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

Yes [] No []

Meetings

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

Yes [] No [] *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 []

Advances and Bonuses

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

Yes [] No []

Prior-Year Comments

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

Yes [] No []

General

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

Yes [] No []

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

Yes [] No []

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

Yes [] No []

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

Yes [] No []

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

Yes [] No []

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

Yes [] No []

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

Allen Mosby / Allen Coroner *2-23-21* Date
Christine Cox Chief Deputy *2-04-21* Date

OTHER INFORMATION

WEBSTER PARISH CORONER

Minden, Louisiana

Schedule of Current Year Findings
For the Year Ended December 31, 2020

2020-01 Lack of segregation of duties.

Condition: Due to the size of the office and the limited personnel, the Coroner's office does not have adequate segregation of duties regarding its accounting and reporting system to maintain a complete system of internal control. One person is responsible for invoicing services, collecting payments, preparing deposits, recording activity, receiving and reconciling bank statements.

Recommendation: The Coroner's office should implement checks and balances to mitigate this issue. Although it may not be practical to segregate duties due to limited personnel, the Coroner should continue to be involved with oversight of the accounting function to minimize the risks from the lack of segregation of duties.

Management's response: Management is aware of the problem with segregation of duties but believes it is not cost beneficial to hire more staff to help with these functions. The Coroner will continue to be involved with daily oversight.

WEBSTER PARISH CORONER

Minden, Louisiana

Schedule of Prior Year Findings
For the Year Ended December 31, 2020

2019-01 Lack of segregation of duties.

Status: Unresolved – see 2020-01

2019-02 Failure to adopt budget

Status: Resolved