

POINTE COUPEE PARISH CORONER'S OFFICE

New Roads, Louisiana

FINANCIAL REPORT

(Reviewed)

December 31, 2023

POINTE COUPEE PARISH CORONER'S OFFICE

New Roads, Louisiana

TABLE OF CONTENTS

December 31, 2023

	<u>Exhibit</u>	<u>Page</u>
INDEPENDENT ACCOUNTANTS' REVIEW REPORT		1
FINANCIAL STATEMENTS		
Statement of Net Position	A	3
Statement of Activities	B	4
Balance Sheet – Governmental Fund	C	5
Reconciliation of the Governmental Fund Balance Sheet to Statement of Net Position	D	6
Statement of Revenues, Expenditures and Change in Fund Balance	E	7
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Fund to the Statement of Activities	F	8
Notes to Financial Statements	G	9
REQUIRED SUPPLEMENTARY INFORMATION		
General Fund Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	H	15
Notes to Required Supplementary Information	H-1	16
SUPPLEMENTARY INFORMATION	<u>Schedule</u>	
Schedule of Compensation, Benefits and Other Payments to Agency Head	1	18
INDEPENDENT ACCOUNTANTS' REPORT ON AGREED UPON PROCEDURES		20
Louisiana Compliance Questionnaire		24

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** (Coroner's Office) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Coroner's Office 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 15 be presented to supplement the basic financial statements. Such information is 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 is the responsibility of management, and

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 supplementary information. We have not audited the supplementary information and do not express an opinion on such.

Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
March 8, 2024

POINTE COUPEE PARISH CORONER'S OFFICE
New Roads, Louisiana

STATEMENT OF NET POSITION

December 31, 2023

(See Independent Accountants' Review Report)

ASSETS

Cash	\$	34,744
Capital assets:		
Depreciable, net		<u>14,453</u>
Total assets	\$	<u><u>49,197</u></u>

LIABILITIES

Accounts payable and accrued liabilities	\$	<u>16,100</u>
--	----	---------------

NET POSITION

Investment in capital assets		14,453
Unrestricted		<u>18,644</u>
Total net position		<u>33,097</u>
Total liabilities and net position	\$	<u><u>49,197</u></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, 2023

(See Independent Accountants' Review Report)

	<u>Program Revenues</u>			(Expenses) and Changes in Net Position
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Functions/Programs				
Primary government:				
Governmental activities:				
Health and welfare	\$ 260,040	\$ 11,625	\$ 237,000	\$ (11,415)
Change in net position				(11,415)
Net position - beginning of year				<u>44,512</u>
Net position - end of year				<u>\$ 33,097</u>

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, 2023

(See Independent Accountants' Review Report)

	General Fund
ASSETS	
Cash	\$ 34,744
LIABILITIES	
Accounts payable and accrued liabilities	\$ 16,100
FUND BALANCE	
Unassigned	18,644
Total liabilities and fund balance	\$ 34,744

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

(See Independent Accountants' Review Report)

December 31, 2023

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

Total fund balance - governmental fund (Exhibit C)	\$ 18,644
Capital assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental fund, net of accumulated depreciation.	<u>14,453</u>
Net position of governmental activities (Exhibit A)	<u>\$ 33,097</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 REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
GOVERNMENTAL FUND**

For the year ended December 31, 2023

(See Independent Accountants' Review Report)

	General Fund
REVENUES	
Retainer - Pointe Coupee Health Services District	\$ 237,000
Charges for services	11,625
Total revenues	248,625
 EXPENDITURES	
Current function:	
Health and welfare:	
Contract services	167,157
Professional fees	79,194
Laboratory fees	4,322
Automobile	2,277
Insurance	2,134
Supplies	98
Other	2,380
Total expenditures	257,562
Net change in fund balance	(8,937)
 FUND BALANCE	
Beginning of year	27,581
End of year	\$ 18,644

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

For the year ended December 31, 2023

(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) \$ (8,937)

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. This is the amount by which depreciation expense exceeded capital outlay.

Depreciation expense (2,478)

Change in net position of governmental activities (Exhibit B) \$ (11,415)

The accompanying notes to the financial statements
are an intergral 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) 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)

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

Governmental-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 transaction, in which the Coroner's Office receives value without directly giving value in return includes quarterly appropriation received from the Pointe Coupee Parish Government's 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 Pointe Coupee Parish, 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 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, 2023, there were no restrictions on cash balances. All amounts on deposit at financial institutions were covered by federal depository insurance at December 31, 2023. The Coroner's Office had no cash equivalents at December 31, 2023.

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

The budget of the Coroner's Office was adopted as a department of the Parish of Point Coupee. The budgetary basis is in accordance with generally accepted accounting principles.

Subsequent events

In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through March 8, 2024, which was the date the financial statements were available to be issued.

NOTE 2 - ECONOMIC DEPENDENCY

The Coroner's Office receives quarterly retainer installments from the Pointe Coupee Parish Government's Health Service District. Revenue derived from the 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.

The Coroner utilizes a van provided by Point Coupee Parish Government. Governmental Accounting Standards Board (GASB) No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*, requires only payments for payroll and related benefit expenses to be recorded when one entity provides non-cash support to another entity. The valuation relating to the utilization of this vehicle is not reflected in the Statement of Activities as in-kind revenue and expenses.

NOTE 3 - CAPITAL ASSETS

A summary of changes in capital assets for the year ended December 31, 2023, is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets being depreciated:				
Equipment	\$ 17,344	\$ -	\$ -	\$ 17,344
Less accumulated depreciation for:				
Equipment	(413)	(2,478)	-	(2,891)
Total capital assets being depreciated, net	\$ 16,931	\$ (2,478)	\$ -	\$ 14,453

Depreciation expense for the year ended December 31, 2023 was \$2,478.

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
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31,2023

(See Independent Accountants' Review Report)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES				
Retainer - Pointe Coupee Health Services District	\$ 237,000	\$ 237,000	\$ 237,000	\$ -
Charges for services	<u>5,000</u>	<u>5,000</u>	<u>11,625</u>	<u>6,625</u>
Total revenues	<u>242,000</u>	<u>242,000</u>	<u>248,625</u>	<u>6,625</u>
EXPENDITURES				
Current function:				
Health and welfare:				
Contract services	171,200	171,200	167,157	4,043
Professional fees	84,000	84,000	79,194	4,806
Laboratory fees	6,650	6,650	4,322	2,328
Other	3,000	3,000	2,380	620
Automobile	9,700	9,700	2,277	7,423
Insurance	7,950	7,950	2,134	5,816
Supplies	5,900	5,900	98	5,802
Uniform	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total expenditures	<u>289,400</u>	<u>289,400</u>	<u>257,562</u>	<u>31,838</u>
Net change in fund balance	<u>\$ (47,400)</u>	<u>\$ (47,400)</u>	(8,937)	<u>\$ 38,463</u>
FUND BALANCE				
Beginning of year			<u>27,581</u>	
End of year			<u>\$ 18,644</u>	

POINT COUPEE PARISH CORONER'S OFFICE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For the year ended December 31, 2023

NOTE 1 - BUDGETS

Budget Policy and Budgetary Accounting

A proposed budget is prepared by the Coroner 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 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.

Basis of Accounting

The Coroner's fund budget is prepared on the modified accrual basis of accounting, which is described in Note 1 to the Coroner's financial statements for the year ended December 31, 2023. The Coroner's basis of budgetary accounting follows generally accepted accounting principles.

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, 2023

(See Independent Accountants' Review Report)

Agency Head: Dr. Donald Doucet

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

POINTE COUPEE PARISH CORONER'S OFFICE
New Roads, Louisiana

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

For the year ended December 31, 2023

**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** (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, 2023, 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, 2023. Additionally, the Louisiana Legislative Auditor 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 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.

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.

None of the employees included on the list provided by management for agreed-upon Procedure 3 appeared on the list provided by management for agreed-upon Procedures 2.

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.

There are no employees paid from funds disbursed by the Coroner's Office. Additionally, the Coroner's Office does not have a formal board 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 their adopted budget. Management represented that there were no amendments to the budget during the year.

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).

We compared the revenues and expenditures of the budget to actual revenues and expenditures. No exceptions were 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 2023.

Debt

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

We scanned 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.

There were no payroll disbursements made as the Coroner's Office has no employees. No bonus or advances or gifts were identified during 2023.

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 into any contracts that utilized state funds or subject to public bid law during the year ended December 31, 2023.

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 31, 2023, included one comment related to the coding of a general ledger account. One of the six disbursements tested during an AUP procedure was not coded to the correct general ledger account. The purchase of a stretcher was coded to office supplies and a reclassifying entry was made to correct this classification and is now classified as a fixed asset.

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
March 8, 2024

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

Dear Chief Executive Officer:

Attached is the Louisiana Attestation Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of the review/attestation engagement of Louisiana governmental agencies. The completed and signed questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected government officials should sign the document, in lieu of such a resolution.

The completed and signed attestation questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the independent certified public accountant at the beginning of the engagement.** The CPA will, during the course of his/her engagement, perform certain agreed-upon procedures to the responses in the questionnaire. It is not necessary to return the questionnaire to the Legislative Auditor's office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the CPA during the course of his/her engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Michael J. Waguespack, CPA
Louisiana Legislative Auditor

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

February 9, 2024

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, 2023, 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

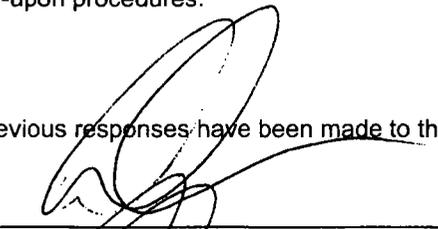
We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose 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 3/7/2024 Date



Coroner 3/7/2024 Date

POINTE COUPEE PARISH CORONER'S OFFICE

New Roads, Louisiana

MANAGEMENT LETTER

December 31, 2023

Pointe Coupee Parish Coroner's Office
Baton Rouge, Louisiana

In planning and performing our review of the financial statements of the **POINTE COUPEE PARISH CORONER'S OFFICE** (the Coroner's Office as of and for the year ended December 31, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the Coroner's Office's system of internal control over financial reporting (internal control) as a basis for designing analytical procedures and inquiries that are appropriate in the circumstances for the purpose of expressing our conclusion on the financial statements, but not for the purpose of expressing a conclusion on the effectiveness of the Company's internal control. Accordingly, we do not express a conclusion on the effectiveness of the Company's internal control.

However, during our review we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comment and suggestions regarding the matter. This letter does not affect our report dated March 8, 2024, on the financial statements of Coroner's Office.

We will review the status of these comments during our next review engagement. We have already discussed many of these comments and suggestions with the Coroner's Office personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of the Coroner's Office and is not intended to be, and should not be, used by anyone other than this specified party.

Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
March 8, 2024

POINTE COUPEE PARISH CORONER'S OFFICE
New Roads, Louisiana

2023-001 – Compliance with the Louisiana Local Government Budget Act

Criteria: In accordance with Louisiana R.S. 39:1305E, *Louisiana Local Governmental Budget Act* (LGBA), the total of proposed expenditures shall not exceed the total of estimated funds available for the ensuing fiscal year.

Condition: The Coroner's Office adopted a budget in which the total proposed expenditures (including other financing uses) exceeded the sum of total estimated revenues (including other financing sources) plus beginning fund balance. Therefore, the Coroner's is not in compliance with the LGBA.

However, actual results for the year did not result in a fund balance deficit.

Recommendation: We recommend that the Coroner's Office only adopt a budget of proposed expenditures which do not exceed total estimated revenues (including other financing sources) plus estimated beginning fund balance. The Coroner's Office should ensure compliance with the LGBA when adopting its annual budget.