

ANNUAL FINANCIAL REPORT
ST. TAMMANY PARISH CORONER
LACOMBE, LOUISIANA
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2023



ERICKSEN KRENTEL^{LLP}
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

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INDEPENDENT AUDITORS' REPORT

To the St. Tammany Parish Coroner
Lacombe, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the St. Tammany Parish Coroner (the Coroner), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Coroner's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the St. Tammany Parish Coroner, as of December 31, 2023, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America

Basis for Opinion

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

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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



To the St. Tammany Parish Coroner
Lacombe, Louisiana

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Coroner's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Coroner's ability to continue as a going concern for a reasonable period of time.

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



To the St. Tammany Parish Coroner
Lacombe, Louisiana

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of revenues, expenditures, and changes in fund balance - budget to actual – general fund, schedule of proportionate share of the net pension liability, and schedule of contributions - retirement plan and the related notes to required supplemental information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise of the Coroner's basic financial statements. The accompanying Schedule of Compensation, Benefits and Other Payments to Agency Head is presented to comply with the Act 706 of the 2014 Louisiana Legislative Session, and is not a required part of the basic financial statements. The accompanying Schedule of Justice System Funding - Cash Basis is presented to comply with the Act 87 of the 2020 Louisiana Legislative Session, 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits, and Other Payments to Agency Head and Schedule of Justice System Funding – Cash Basis are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



To the St. Tammany Parish Coroner
Lacombe, Louisiana

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2024 on our consideration of the Coroner's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Coroner's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance *Government Auditing Standards* in considering the St. Tammany Parish Coroner's internal control over financial reporting and compliance.

June 30, 2024
Mandeville, Louisiana

Ericksen Krentel, LLP
Certified Public Accountants

REQUIRED SUPPLEMENTARY INFORMATION (PART I)

ST. TAMMANY PARISH CORONER
LACOMBE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Within this section of the St. Tammany Parish Coroner's (the Coroner) annual financial report, the Coroner's management is pleased to provide this narrative discussion and analysis of the financial activities of the Coroner for the years ended December 31, 2023 and 2022. The Coroner's financial activities and condition are discussed and analyzed within the context of the accompanying basic financial statements and footnote disclosures following this section.

Financial Highlights

- The Coroner's governmental activities reported a total net position of \$14,433,543 and \$12,633,086 as of December 31, 2023 and 2022, respectively. The net position is comprised of the following as of December 31, 2023 and 2022, respectively:
 - Net investment in capital assets of \$454,019 and \$458,624 consisting of property and equipment, net of accumulated depreciation.
 - Restricted for pension of \$1,473,580 and \$1,593,482.
 - Unrestricted net position of \$12,505,944 and \$10,580,980.
- The Coroner's governmental funds reported a total fund balance of \$13,707,227 and \$11,634,651, as of December 31, 2023 and 2022, respectively. The fund balance is comprised of the following as of December 31, 2023 and 2022, respectively:
 - Nonspendable fund balance of \$181,626 and \$98,384 consisting of prepaid items. These are items that cannot be spent because they are not in spendable form.
 - Unassigned fund balance of \$13,525,601 and \$11,536,267. These amounts represent amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund.

Overview of the Financial Statements

The Management's Discussion and Analysis section introduces the Coroner's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Coroner also includes in this report additional information to supplement the basic financial statements.

Government-Wide Financial Statements

The Coroner's financial report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Coroner's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting.

The first of these government-wide financial statements is the Statement of Net Position. This is the government-wide statement of financial position presenting information that includes all of the Coroner's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Coroner as a whole is improving or deteriorating.

ST. TAMMANY PARISH CORONER
LACOMBE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

The other government-wide financial statement is the Statement of Activities, which reports how the Coroner's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when the cash is received or paid.

The government-wide financial statements present governmental activities of the Coroner that are principally supported by the St. Tammany Parish Council.

The government-wide financial statements are presented on pages 12 and 13 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Coroner uses funds to ensure and demonstrate compliance with finance and budget related laws and regulations.

The Coroner uses governmental funds as follows:

Governmental funds are reported in the fund financial statements and encompass the same function as governmental activities in the government-wide financial statements. However, the focus is very different with fund financial statements providing a distinctive view of the Coroner's governmental funds, including object classifications. These statements report short-term fiscal accountability focusing on the use of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between the two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to assist in understanding the differences between these two perspectives.

The Coroner has only one governmental fund, which is the General Fund, and the basic governmental fund financial statements are presented on pages 14 and 16 of this report.

Notes to the Basic Financial Statements

The accompanying notes to the basic financial statements provide information essential to the full understanding of the government-wide and fund financial statements. The notes begin on page 18 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning budgetary basis reporting for the General Fund, proportionate share of the net pension liability and retirement plan contributions. Required supplementary information can be found on pages 34 through 37 of this report.

ST. TAMMANY PARISH CORONER
LACOMBE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Financial Analysis of the Coroner as a Whole

The Coroner's net position at December 31, 2023 and 2022 was \$14,433,543 and \$12,633,086, respectively. The following table provides a summary of the Coroner's net position:

SUMMARY OF NET POSITION
AS OF DECEMBER 31, 2023 AND 2022

	<u>December 31,</u> <u>2023</u>	<u>December 31,</u> <u>2022</u>
Current assets	\$ 14,050,362	\$ 12,065,128
Net pension asset	-	1,593,482
Capital assets, net of accumulated depreciation	<u>454,019</u>	<u>458,624</u>
Total assets	<u>14,504,381</u>	<u>14,117,234</u>
Deferred outflows of resources	<u>1,958,859</u>	<u>483,806</u>
Current liabilities	343,135	430,477
Net pension liability	<u>1,473,580</u>	<u>-</u>
Total liabilities	<u>1,816,715</u>	<u>430,477</u>
Deferred inflows of resources	<u>212,982</u>	<u>1,537,477</u>
Net investment in capital assets	454,019	458,624
Restricted for pensions	-	1,593,482
Unrestricted	<u>13,979,524</u>	<u>10,580,980</u>
Total net position	<u>\$ 14,433,543</u>	<u>\$ 12,633,086</u>

The Coroner's net position increased by \$1.80 million (14.25%). The increase is due to the excess of revenues over expenses as summarized below. The increase in deferred outflows of resources and deferred inflows of resources is due to changes in the net pension liability (asset).

ST. TAMMANY PARISH CORONER
LACOMBE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Governmental activities – Governmental activities increased the Coroner's net position by \$1.80 million and \$1.78 million for the years ended December 31, 2023 and 2022, respectively. Key elements of these changes are as follows:

CHANGES IN NET POSITION
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	<u>December 31,</u> <u>2023</u>	<u>December 31,</u> <u>2022</u>
Revenues:		
Program:		
Charges for services	\$ 469,725	\$ 818,500
Operating grants and contributions	671,166	367,073
General:		
Intergovernmental revenues	6,758,084	6,399,169
Interest	621,587	263,844
Other	<u>109</u>	<u>103,512</u>
Total revenue	8,520,671	7,952,098
Health and welfare:		
Professional and technical services	982,256	842,200
Personnel services	4,340,607	3,456,428
Repairs and maintenance	83,444	135,250
Supplies	711,371	943,669
Utilities	268,879	301,862
Insurance	121,621	129,333
Depreciation	103,085	241,496
Other health and welfare	<u>108,951</u>	<u>124,219</u>
Total expenses	<u>6,720,214</u>	<u>6,174,457</u>
Change in net position	<u>\$ 1,800,457</u>	<u>\$ 1,777,641</u>
Ending net position	<u>\$ 14,433,543</u>	<u>\$ 12,633,086</u>

As discussed, governmental funds are reported in the fund statements with a short-term inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. The Coroner's governmental funds reported a total ending unassigned fund balance of \$13,525,601 and \$11,536,267 at December 31, 2023 and 2022, respectively.

Governmental Revenues

The Coroner funded its operations primarily using intergovernmental revenues, charges for services, and capital grants.

ST. TAMMANY PARISH CORONER
LACOMBE, LOUISIANA
MANAGEMENT’S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Governmental Functional Expenses

The function of the Coroner’s office is health and welfare activities.

Health and welfare expenses in total were \$6,720,214 in 2023 as compared to \$6,174,457 in 2022. The primary reason for the \$545,757 (8.84%) increase in expenses from December 31, 2023 to December 31, 2022 was due to increased costs of personnel and services using third-party contractors rather than employees.

General Fund Budgetary Highlights

The Coroner’s budget is prepared according to Louisiana Law. As needed during the year, the Coroner revises its budget to take into consideration significant changes in revenue or expenditures. Louisiana Revised Statute 39:1311 requires the budget to be revised if either expected revenues are less or anticipated expenditures are in excess of budgetary goals by five percent (5%) or more. The budget for the Coroner was adopted on December 14, 2022.

Summarized variances between the budget and actual results are as follows:

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues	\$ 7,878,47	\$ 8,484,995	\$ 549,672
Expenditures	<u>(6,566,999)</u>	<u>(6,313,939)</u>	<u>154,580</u>
Net change in fund balance	<u>\$ 1,311,479</u>	<u>\$ 2,072,576</u>	<u>\$ 704,252</u>

ST. TAMMANY PARISH CORONER
LACOMBE, LOUISIANA
MANAGEMENT’S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Capital Assets

As of December 31, 2023, the Coroner had invested \$454,019 in vehicles and equipment comparative to \$458,624 in vehicles and equipment as of December 31, 2022. This decrease of \$4,605 (1.00%) in the capital assets relates to capital asset purchases of \$98,480 exceeding depreciation expense of \$103,085. See Note 3 for additional information about changes in capital assets during the fiscal year and the balance at the end of the year.

The following table provides a summary of capital assets:

	<u>December 31,</u> <u>2023</u>	<u>December 31,</u> <u>2022</u>
Capital assets being depreciated, net		
Leasehold improvements	\$ 44,235	\$ 19,296
Auto equipment	130,830	155,482
Autopsy equipment	115,036	133,243
Computer equipment	34,235	50,659
Lab equipment	6,038	4,380
Furniture and fixtures	-	-
Office equipment	<u>123,645</u>	<u>95,564</u>
 Total capital assets	 <u>\$ 454,019</u>	 <u>\$ 458,624</u>

Long-Term Liabilities

The Coroner is required to recognize pension expense and report deferred outflows of resources and deferred inflows of resources related to pensions for its proportionate shares of collective pension expense and collective outflows of resources and deferred inflows of resources related to pensions. At December 31, 2023, the Coroner reported \$1,473,580 for its proportionate share of the Parochial Employees’ Retirement System total pension asset, \$1,958,859 for deferred outflow of resources and \$212,982 for deferred inflows of resources. See Note 6 to the financial statements for further discussion of the pension asset, pension expense, deferred outflows of resources and deferred inflows of resources related to pensions.

ECONOMIC FACTORS AND A LOOK AT NEXT YEAR

The St. Tammany Parish Coroner remains committed to providing exceptional services to the constituents of St. Tammany Parish to include Death Investigations, Autopsies, Orders of Protective Custody, Mental Health Services by a team of Psychiatrists, Sexual Assault Exams, and DNA testing for law enforcement agencies in the Parish. The Coroner will continue to partner with mental health initiatives across the Parish for its people.

In 2024, the Coroner anticipates gaining from the Parish Council more control over the office’s budget which will allow the office to plan for the future and ensure the office remains viable and responsive to the needs of the Parish.

ST. TAMMANY PARISH CORONER
LACOMBE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Contacting the Coroner's Financial Management

This financial report is designed to provide a general overview of the Coroner's finances, comply with finance and budget related laws and regulations, and demonstrate the Coroner's commitment to public accountability. If you have questions about this report or would like to request additional financial information, contact the Coroner's office, Dr. Christopher Tape, 65278 Hwy 434, Lacombe, Louisiana 70445 or 985-781-1150.

BASIC FINANCIAL STATEMENTS

ST. TAMMANY PARISH CORONER
STATEMENT OF NET POSITION
DECEMBER 31, 2023

<u>ASSETS:</u>	
Cash and cash equivalents	\$ 1,879,147
Investments	11,883,335
Receivables, net:	
Due from other governmental entities	80,294
Other receivables	25,960
Prepaid expenses	181,626
Capital assets being depreciated, net of accumulated depreciation	<u>454,019</u>
 Total assets	 <u>14,504,381</u>
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>	
Pensions (note 6)	<u>1,958,859</u>
 Total deferred outflows of resources	 <u>1,958,859</u>
<u>LIABILITIES:</u>	
Accounts payable	50,854
Accrued payroll liabilities	260,555
Accrued other liabilities	31,561
Due to other governmental entities	165
Net pension liability (note 6)	<u>1,473,580</u>
 Total liabilities	 <u>1,816,715</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>	
Pensions (note 6)	<u>212,982</u>
 Total deferred inflows of resources	 <u>212,982</u>
<u>NET POSITION:</u>	
Net investment in capital assets	454,019
Unrestricted	<u>13,979,524</u>
 Total net position	 <u>\$ 14,433,543</u>

The accompanying notes are an integral part of this statement

ST. TAMMANY PARISH CORONER
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Function/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<u>Governmental activities:</u>					
Health and welfare	\$ 6,720,214	\$ 469,725	\$ 671,166	\$ -	\$ (5,579,323)
Total governmental activities	<u>\$ 6,720,214</u>	<u>\$ 469,725</u>	<u>\$ 671,166</u>	<u>\$ -</u>	<u>(5,579,323)</u>
General revenues:					
					6,758,084
					621,587
					<u>109</u>
					<u>7,379,780</u>
					1,800,457
					<u>12,633,086</u>
					<u>\$ 14,433,543</u>

The accompanying notes are an integral part of this statement

ST. TAMMANY PARISH CORONER
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2023

	General Fund	Capital Fund	Total Governmental Funds
<u>ASSETS:</u>			
Cash and cash equivalents	\$ 1,868,084	\$ 11,063	\$ 1,879,147
Investments	9,874,879	2,008,456	11,883,335
Receivables, net:			
Due from other governmental entities	80,294	-	80,294
Accounts receivable - other	25,960	-	25,960
Prepaid expenditures	<u>181,626</u>	<u>-</u>	<u>181,626</u>
 Total assets	 <u>\$ 12,030,843</u>	 <u>\$ 2,019,519</u>	 <u>\$ 14,050,362</u>
<u>LIABILITIES:</u>			
Accrued payroll expense	\$ 260,555	\$ -	\$ 260,555
Accounts payable	50,854	-	50,854
Accrued liabilities	31,561	-	31,561
Due to other governmental entities	<u>165</u>	<u>-</u>	<u>165</u>
 Total liabilities	 <u>343,135</u>	 <u>-</u>	 <u>343,135</u>
<u>FUND BALANCE:</u>			
Nonspendable: prepaid expenditures	181,626	-	181,626
Unassigned	<u>11,506,082</u>	<u>2,019,519</u>	<u>13,525,601</u>
 Total fund balance	 <u>11,687,708</u>	 <u>2,019,519</u>	 <u>13,707,227</u>
 Total liabilities and fund balance	 <u>\$ 12,030,843</u>	 <u>\$ 2,019,519</u>	 <u>\$ 14,050,362</u>

The accompanying notes are an integral part of this statement

ST. TAMMANY PARISH CORONER
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2023

Fund balance - governmental funds	\$ 13,707,227
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	
Capital assets being depreciated	4,214,058
Less: accumulated depreciation	<u>(3,760,039)</u>
	454,019
Net pension liabilities or assets are not financial resources and, therefore, are not reported in the governmental funds	(1,473,580)
Deferred outflows of resources related to pensions are not reported in governmental funds	1,958,859
Deferred inflows of resources related to pensions are not reported in governmental funds	<u>(212,982)</u>
Net position of governmental activities	<u>\$ 14,433,543</u>

The accompanying notes are an integral part of this statement

ST. TAMMANY PARISH CORONER
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	General Fund	Capital Fund	Total Governmental Funds
<u>REVENUES:</u>			
Revenues from contract with St. Tammany Parish	\$ 6,758,084	\$ -	\$ 6,758,084
Traffic fines and court fees	16,348	-	16,348
Charges for services	453,377	-	453,377
Federal and state grants	635,490	-	635,490
Interest income	537,438	84,149	621,587
Other income	109	-	109
	<u>8,400,846</u>	<u>84,149</u>	<u>8,484,995</u>
Total general revenues			
<u>EXPENDITURES:</u>			
Health and welfare:			
Professional and technical services	982,256	-	982,256
Personnel services	4,037,417	-	4,037,417
Repairs and maintenance	83,444	-	83,444
Supplies	711,371	-	711,371
Utilities	268,879	-	268,879
Insurance	121,621	-	121,621
Other health and welfare	108,951	-	108,951
	<u>6,313,939</u>	<u>-</u>	<u>6,313,939</u>
Total health and welfare			
Capital outlays	98,480	-	98,480
	<u>6,412,419</u>	<u>-</u>	<u>6,412,419</u>
Total expenditures			
Excess of revenues over expenditures	1,988,427	84,149	2,072,576
<u>OTHER FINANCING SOURCES (USES):</u>			
	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	1,988,427	84,149	2,072,576
<u>FUND BALANCE:</u>			
Beginning of year	9,699,281	1,935,370	11,634,651
	<u>9,699,281</u>	<u>1,935,370</u>	<u>11,634,651</u>
End of year	\$ 11,687,708	\$ 2,019,519	\$ 13,707,227
	<u>\$ 11,687,708</u>	<u>\$ 2,019,519</u>	<u>\$ 13,707,227</u>

The accompanying notes are an integral part of this statement

ST. TAMMANY PARISH CORONER
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Net change in fund balance - governmental fund	\$ 2,072,576
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Amounts reported for governmental activities in the Statement of Activities are different because:

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

Capital outlays capitalized	98,480
Depreciation expense	(103,085)

Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available:

Pensions	(303,190)
Non-employer contributions for pension	<u>35,676</u>

Change in net position of governmental activities	<u><u>\$ 1,800,457</u></u>
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ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the St. Tammany Parish Coroner (the Coroner) have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Coroner's accounting policies are described below.

Reporting Entity

As provided by Chapter 3 of Title 33 of the Louisiana Revised Statutes of 1950, the voters of St. Tammany Parish (the Parish) elect the Coroner for a four-year term. The Coroner investigates all deaths, performs autopsies, issues orders of protective custody, operates a DNA lab, performs sexual assault nurse exams and operates a mental health department.

Louisiana Revised Statute 13:5724 effective on June 18, 2007 gave the elected Coroner of the Parish sole responsibility for the fiscal operations of the Coroner, including all salaries or fees associated with the operation of the Coroner, all expenses for the construction, maintenance, operation, and equipment of the property and facilities of the Coroner and all other expenses, fees and operational costs of the Coroner.

During 2013, State legislators enacted LA R.S. 13:5725 and repealed LA R.S. 13:5724. The Statute states the governing authority of the Parish shall receive all tax revenues collected from the ad valorem tax levied by the Parish for the Coroner purposes. The Coroner shall transfer any and all funds received from the ad valorem tax to the governing authority of the Parish except amounts needed for operations for the remainder of the 2013 fiscal year, with the amount being determined by the Parish finance department. Any contracts or purchase agreements entered into by the Coroner will require approval or ratification by the governing authority of the Parish. The governing authority shall also establish an annual salary for the Coroner, deputy or assistant coroners, secretaries, stenographers, Coroners, technicians, investigators, official photographers, or other employees. The Coroner shall not own or acquire immovable property. Any and all immovable property, including building, component parts and other appurtenances, previously owned by the Parish and transferred to the Coroner shall be transferred to the governing authority of the Parish free and clear of all mortgages, liens, or other encumbrances within six months of June 7, 2013. Within six months of June 7, 2013, the Coroner and the governing authority of Parish will enter into a restated cooperative endeavor agreement. The transfer of the immovable property was performed on January 16, 2015. The Coroner and the Parish were operating under a cooperative endeavor agreement which became effective January 1, 2014 and ended on August 1, 2021.

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2023

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Entity (continued)

Effective August 1, 2021, State legislators enacted LA R.S. 13:5726 and repealed LA R.S. 13:5725. This Statute nullified the existing cooperative endeavor agreement with the Parish and required St. Tammany Parish to transfer previously transferred property back to the Coroner. The Statute requires that the Parish and the Coroner enter into a cooperative endeavor agreement setting forth the permitted use of facilities financed with Parish debt. The Statute requires the sheriff to transfer tax collections for coroner purposes to the Parish, which will deduct amounts necessary for debt obligations and remit the remaining taxes collected by January 31 of each year. The Statute requires the Coroner to submit an annual report to the Parish showing the Coroner's office operations, monies received by the office, the purposes for which the monies were expended, and an estimate of revenues and expenditures for the ensuing year.

The component-unit financial statements of the Coroner include the General Fund, Capital Fund, and activities that are within the oversight responsibility of the Coroner as an independently elected Parish official. As an independently elected Parish official, the Coroner is responsible for the operations of his office. Accordingly, the Coroner is a separate governmental reporting entity. Certain units of local government, over which the Coroner exercises no oversight responsibility such as the Parish Council, Parish School Board, other independently elected Parish officials, and municipalities within the Parish, are excluded from the accompanying component unit financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Coroner.

As the governing authority of the Parish, for reporting purposes, the St. Tammany Parish Council (the Council) is the financial reporting entity for the Parish. The financial reporting entity consists of (a) the primary government (Council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the primary government's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14, as amended, established criteria for determining which component units should be considered part of the Parish for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. The criteria include:

- a) Appointing a voting majority of an organization's governing body, and the ability of the Council to impose its will on that organization and/or the potential for the organization to provide specific financial benefits to or impose specific financial burden on the organization.
- b) Organizations for which the Council does not appoint a voting majority but are fiscally dependent on the Council, along with a financial benefit or burden relationship.

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2023

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Entity (continued)

- c) Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The Coroner was determined to be a component unit of the Parish, the reporting entity, because the reporting entity's financial statements would be misleading if data of the Coroner was not included due to the significance of the relationship and scope of public services. The accompanying financial statements present information only on funds maintained by the Coroner and do not present information on the Parish, the general government services provided by the Parish, or other governmental units that comprise the financial reporting entity.

Bond funds are not maintained by the Coroner; therefore, they should not be included in the financial statements of the Coroner. The Parish has levied an ad valorem tax for the purpose of providing funding for the Coroner's Office, including constructing, acquiring, improving, operating and maintaining facilities and equipment thereof. The Parish issued Limited Tax Revenue Bonds secured and payable from the Coroner Tax for the purpose of construction, acquiring and improving facilities and equipment for the Coroner and paying the costs incurred in connection with the issuance of the Bonds.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the Coroner. The governmental activities are supported by intergovernmental revenues, service fees, and other non-exchange transactions.

The 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 charges for services, which are revenues from the exchanges or exchange like transactions with external parties that purchase, use, or directly benefit from the program's goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Intergovernmental and other items not properly included among program revenues are reported instead as general revenues.

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2023

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

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. Intergovernmental revenues are recognized as revenues in the year for which they are received from St. Tammany Parish. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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 Coroner considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The Coroner reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the Coroner. This fund is used to account for operating financial transactions and resources. Revenues are derived primarily from intergovernmental revenues, state and federal grants, traffic fines and court fees, charges for services, and interest income.

Capital Fund - The Capital Fund accounts for funds restricted or committed to the purchase of land, equipment and other capital assets as well as the construction of facilities for the Coroner.

Amounts reported as program revenues include charges for services, which are revenues from exchange or exchange-like transactions with external parties that purchase, use or directly benefit from the program's goods, services, or privileges. Likewise, general revenues include all intergovernmental revenues.

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2023

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgetary Accounting

The Coroner follows these procedures in establishing the budgetary data:

1. The budgeting process should begin approximately 90 to 120 days before the beginning of the new year being budgeted.
2. Before the adoption of the budget, the budget must be made available for public inspection.
3. Conduct a public hearing on the proposed budget.
4. The budget is adopted on a basis consistent with generally accepted accounting principles. Budgeted amounts are as originally adopted, or as amended by the St. Tammany Parish Council.
5. Budgets are amended as necessary during the year during a public meeting.

Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less.

Investments

Louisiana revised statutes authorize the District to invest in (1) United States bonds, treasury notes or certificates, or time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal offices in the State of Louisiana, an investment as stipulated in LSA-R.S. 39:1271, or any other federally insured investments or (2) in mutual or trust fund institutions, which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the U.S. Government or its agencies.

All investments are reported at fair value.

At December 31, 2023, investments included certificates of deposit with 6-month maturities.

Trade Accounts Receivable

The financial statements of the Coroner contain no allowance for doubtful trade receivables. Uncollectible trade receivables, including amounts due from other government units, are charged directly against earnings when they are determined to be uncollectible. Management believes that there will be no material losses on the collection of trade accounts receivables.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2023

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

Capital assets, which include property, equipment, and furniture and fixtures, are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost, if historical costs are not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Coroner maintains a threshold level of \$5,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital outlays are recorded as expenditures of the Capital Fund and as assets in the government-wide financial statements; to the extent that the Coroner's capitalization threshold is met. In accordance with GASB Statement No. 34, the Coroner has elected to not capitalize infrastructure retroactively. Depreciation is recorded on capital assets on a government-wide basis and depreciated over their estimated useful lives on a straight-line basis.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Asset Life</u>
Auto Equipment	7
Autopsy Equipment	15
Computer Equipment	3
Furniture and Fixtures	5
Lab Equipment	3 to 5
Office Equipment	3 to 5

Deferred Outflows and Inflows of Resources

In addition to assets, the Statement of Financial Position 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 future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. Currently, the Coroner has one item that qualifies for reporting in this category, deferred amounts related to pensions.

In addition to liabilities, the Statement of Financial Position 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 or fund balance that applies to future periods and so will not be recognized as an inflow of resources (revenue) until then. Currently, the Coroner has one item that qualifies for reporting in this category, deferred amounts related to pensions.

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2023

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Pension Liability (Asset)

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Parochial Employees' Retirement System of Louisiana and additions to/deductions from the system's fiduciary net position have been determined on the same basis as they are reported by the system. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. See note 6 for further information on the net pension liability (asset).

Equity Classifications

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

- a. Net investment in capital assets - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Constraints may be placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in either of the other two categories of net position.

Governmental fund equity is classified as fund balance. In the governmental fund financial statements, fund balances are classified as follows:

- a. 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.
- b. Restricted – amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation does not authorize the Coroner to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.⁴
- c. Unassigned – amounts not included in other classifications.

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2023

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- d. Committed – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Coroner's highest level of decision making authority which includes resolutions of the Coroner. Those committed amounts cannot be used for any other purpose unless the Coroner removes or changes the specified use by taking the same type of action (resolution); it employed previously to commit those amounts.
- e. Assigned – amounts constrained by the Coroner's intent to be used for specific purposes, but are neither restricted nor committed. The authority for assigning fund balance is expressed by the Coroner.

Accounting 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. Those estimates affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

Subsequent Events

Subsequent events have been evaluated through June 30, 2024, which is the date the financial statements were available to be issued.

(2) CASH AND CASH EQUIVALENTS

At December 31, 2023, the Coroner had cash and cash equivalents (book balances) totaling \$1,879,147. These deposits are stated at cost. 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.

At December 31, 2023, the Coroner had \$1,960,346 in deposits (collected bank balances). These deposits are secured from custodial credit risk by \$250,000 of federal deposit insurance (GASB Category 1) and \$1,710,346 of pledged securities held by the custodial bank in the name of the Coroner (GASB Category 2).

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2023

(3) CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2023, is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, being depreciated:				
Leasehold improvements	\$ 86,162	\$ 28,900	\$ -	\$ 115,062
Auto equipment	581,472	-	-	581,472
Autopsy equipment	477,273	-	-	477,273
Computer equipment	314,882	14,957	-	329,839
Lab equipment	2,166,932	-	-	2,166,932
Furniture and fixtures	59,456	-	-	59,456
Office equipment	<u>429,401</u>	<u>54,623</u>	<u>-</u>	<u>484,024</u>
 Total capital assets being depreciated	 <u>4,115,578</u>	 <u>98,480</u>	 <u>-</u>	 <u>4,214,058</u>
 Less: accumulated depreciation for:				
Leasehold improvements	(66,866)	(3,961)	-	(70,827)
Auto equipment	(425,990)	(24,652)	-	(450,642)
Autopsy equipment	(344,030)	(18,207)	-	(362,237)
Computer equipment	(264,223)	(31,381)	-	(295,604)
Lab equipment	(2,162,552)	1,658	-	(2,160,894)
Furniture and fixtures	(59,456)	-	-	(59,456)
Office equipment	<u>(333,837)</u>	<u>(26,542)</u>	<u>-</u>	<u>(360,379)</u>
 Total accumulated depreciation	 <u>(3,656,954)</u>	 <u>(103,085)</u>	 <u>-</u>	 <u>(3,760,039)</u>
 Total capital assets, net	 <u>\$ 458,624</u>	 <u>\$ (4,605)</u>	 <u>\$ -</u>	 <u>\$ 454,019</u>

Depreciation expense of \$103,085 for the year ended December 31, 2023, was charged to health and welfare services.

(4) DUE TO/FROM OTHER GOVERNMENTAL UNITS

The Coroner performs autopsies and protective custody services for other Parishes within the State of Louisiana. The Coroner also receives an allocation of traffic fines and court fees from the St. Tammany Parish Sheriff. The amount owed to the Coroner from other governmental entities for services rendered as of December 31, 2023 was \$80,294. Due to governmental entities totaled \$165 at December 31, 2023.

(5) CONTINGENT LIABILITIES

From time to time, the Coroner is subject to various claims, legal proceedings, and investigations covering a wide range of matters that arise in the ordinary course of operations. At December 31, 2023, there was no pending litigation or potential undisclosed liabilities, which, in the opinion of the Coroner, would have had a material adverse effect on the financial statements.

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2023

(6) PENSION PLAN

Plan Description

Substantially all employees of the Coroner whom work at least 36 hours a week are members of the Parochial Employees Retirement System of Louisiana (the System), a multiple-employer (cost sharing), public employee retirement system (PERS), controlled and administered by a separate Board of Trustees. The System is composed of two distinct plans. Plan A and Plan B, with separate assets and benefit provisions. All participating employees of the Coroner are members of Plan A. All permanent employees working at least 36 hours per week whom are paid wholly or in part from parish funds and all elected Parish officials are eligible to participate in the System. The retirement allowance is equal to three percent of the member's final average compensation multiplied by his/her years of creditable service. Final average compensation shall be defined as the average of the highest consecutive 36 months' salary for members hired prior to January 1, 2007. For members hired on January 1, 2007 or later, final average compensation shall be defined as the average of the highest consecutive 60 months' salary.

Any employee who was a member of the supplemental plan prior to the revision date of January 1, 1980 has the benefit earned for service credited prior to the revision date on the basis of one percent of final compensation plus two dollars per month for each year credited prior to the revision date, and three percent of final compensation for each year of service credited after the revision date. The retirement allowance may not exceed the greater of one hundred percent of the member's final salary or the final average compensation. The System also provides death and disability benefits. Benefits are established by state statute.

Eligibility of Benefits Available:

<u>Members hired prior to January 1, 2007</u>		<u>Members hired after January 1, 2007</u>	
<u>Years</u>	<u>Age</u>	<u>Years</u>	<u>Age</u>
7	65	7	67
10	60	10	62
25	55	30	55
30	any age		

The Board is authorized to provide a cost-of-living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age sixty-five equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older (R.S. 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

The System issues an annual financial report to all participating employers. The financial report can be obtained by writing to: The Parochial Employees' Retirement System, P.O. Box 14619, Baton Rouge, LA 70898-4619.

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2023

(6) PENSION PLAN (CONTINUED)

The Coroner does not guarantee the benefits granted by the System.

Funding Policy

In addition to certain dedicated taxes that are remitted to the System, (which constitute major funding of the System) members of the System are required by state statute to contribute 9.50% of their annual covered salary for the year ended December 31, 2023, and the Coroner is required to contribute at an actuarially determined rate. At December 31, 2023, the employer contribution rate was 11.5%. The contribution requirements of plan members and the Coroner are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

Contributions

The payroll for employees of the Coroner was \$3,061,868, and payroll covered by the System was \$2,541,499 for the year ended December 31, 2023. The contributions for the year ended December 31, 2023 was \$533,715, of which \$241,443 was contributed by employees and \$292,272 was contributed by the Coroner.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2023, the Coroner reported a liability totaling \$1,473,580 for its proportionate share of the net pension liability for the Fund. The net pension liability was measured as of December 31, 2022 and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The Coroner's proportion of the net pension liability was based on a projection of the Coroner's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2022, the Coroner's proportion was 0.38287% for the System, which was an increase of 0.04458% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the Coroner recognized pension expense for the System totaling \$325,087. Netted with pension expense is the employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions totaling (\$18,177) for the System.

For the year ended December 31, 2023, the Coroner recognized revenue from ad valorem taxes and revenue sharing funds received by the System. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities totaling \$35,676.

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2023

(6) PENSION PLAN (CONTINUED)

Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

At December 31, 2023, the Coroner reported deferred outflows of resources and deferred inflows of resources related to pensions from the System:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 54,482	\$ 162,352
Change in assumptions	47,027	-
Net difference between projected and actual earnings on pension plan investments	1,555,626	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	9,452	50,630
Employer contributions subsequent to the measurement date	<u>292,272</u>	<u>-</u>
Total	<u>\$ 1,958,859</u>	<u>\$ 212,982</u>

Employer contributions subsequent to the measurement date totaling \$292,272 and reported as deferred outflows of resources will be recognized as an increase of the net pension liability in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31:

2024	\$	24,281
2025		244,419
2026		487,528
2027		<u>697,379</u>
Total	<u>\$</u>	<u>1,453,607</u>

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2023

(6) PENSION PLAN (CONTINUED)

Actuarial Assumptions

The total pension liability in the December 31, 2022 actuarial valuation for the System was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date:	December 31, 2022
Actuarial Cost Method:	Plan A - Entry Age Normal
Expected Remaining Service Lives	4 years
Actuarial Assumptions:	
Investment Rate of Return	6.40%, net of investment expense, including inflation
Projected Salary Increases	4.75% (2.45% Merit, 2.3% Inflation)
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
Mortality Rates	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.

Discount Rate

The discount rate used to measure the total pension liability (asset) was 6.40% for Plan A. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2023

(6) PENSION PLANS (CONTINUED)

Actuarial Assumptions (continued)

Long-term Expected Real Rate of Return

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.70% for the year ended December 31, 2022.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2022 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	33.0%	1.17%
Equity	51.0%	3.58%
Alternatives	14.0%	0.73%
Real assets	<u>2.0%</u>	<u>0.12%</u>
Totals	<u>100.0%</u>	<u>5.60%</u>
Inflation		<u>2.10%</u>
Expected arithmetic nominal return		<u>7.70%</u>

Mortality Rate Assumption

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale.

ST. TAMMANY PARISH CORONER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2023

(6) PENSION PLANS (CONTINUED)

Actuarial Assumptions (continued)

Sensitivity of the Coroner’s Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the Coroner’s proportionate share of the net pension liability (asset) using the discount rate of 6.40%, as well as what the Coroner’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
	<u>5.40%</u>	<u>6.40%</u>	<u>7.40%</u>
Net Pension Liability	\$ 3,644,210	\$ 1,473,580	\$ (346,217)

Retirement System Audit Report

Parochial Employees’ Retirement System of Louisiana issued a stand-alone audit report on its financial statements for the year ended December 31, 2022. Access to the audit report can be found on the System’s website: www.persla.org or on the Office of Louisiana Legislative Auditor’s official website: www.lla.state.la.us.

(7) CONTINGENCIES

The Louisiana Legislative Auditor is currently performing a limited review of the Coroner’s financial records. As of the date of the auditors’ report, the review is not yet completed, and the effect of the review on the financial statements, if any, is not known.

(8) NEW ACCOUNTING PRONOUNCEMENTS

Adopted

The GASB issued Statement No. 96, Subscription-Based Information Technology Arrangements. The Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements for government end users. The Statement is effective for fiscal years beginning after June 15, 2022. There was no material impact as a result of the adoption of this Statement.

REQUIRED SUPPLEMENTARY INFORMATION (PART II)

ST. TAMMANY PARISH CORONER
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<u>REVENUES:</u>				
Revenues from contract with St. Tammany Parish	\$ 6,657,602	\$ 6,705,405	\$ 6,758,084	\$ 52,679
Traffic fines and court fees	-	-	16,348	16,348
Charges for services	442,100	447,216	453,377	6,161
Federal and state grants	123,300	417,717	635,490	217,773
Interest income	261,000	290,772	537,438	246,666
Other income	<u>75,300</u>	<u>17,368</u>	<u>109</u>	<u>(17,259)</u>
 Total revenues	 <u>7,559,302</u>	 <u>7,878,478</u>	 <u>8,400,846</u>	 <u>522,368</u>
<u>EXPENDITURES:</u>				
Health and welfare				
Professional and technical services	1,140,463	847,505	982,256	(134,751)
Personnel services	4,469,500	4,063,883	4,037,417	26,466
Repairs and maintenance	178,800	166,171	83,444	82,727
Supplies	1,092,600	735,043	711,371	23,672
Utilities	382,639	400,427	268,879	131,548
Insurance	164,400	181,639	121,621	60,018
Other health and welfare	<u>130,900</u>	<u>81,110</u>	<u>108,951</u>	<u>(27,841)</u>
 Total health and welfare	 <u>7,559,302</u>	 <u>6,475,778</u>	 <u>6,313,939</u>	 <u>161,839</u>
 Capital outlays	 <u>1,552,841</u>	 <u>91,221</u>	 <u>98,480</u>	 <u>(7,259)</u>
 Total expenditures	 <u>9,112,143</u>	 <u>6,566,999</u>	 <u>6,412,419</u>	 <u>154,580</u>
 Excess of revenues over expenditures	 <u>(1,552,841)</u>	 <u>1,311,479</u>	 <u>1,988,427</u>	 <u>676,948</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Net change in fund balance	 (1,552,841)	 1,311,479	 1,988,427	 676,948
 FUND BALANCES, BEGINNING OF YEAR	 <u>10,580,980</u>	 <u>10,580,980</u>	 <u>9,699,281</u>	 <u>(881,699)</u>
 FUND BALANCES, END OF YEAR	 <u>\$ 9,028,139</u>	 <u>\$ 11,892,459</u>	 <u>\$ 11,687,708</u>	 <u>\$ (204,751)</u>

See Independent Auditors' Report

ST. TAMMANY PARISH CORONER
 SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
 FOR THE YEAR ENDED DECEMBER 31, 2023*

	<u>12/31/2023</u>	<u>12/31/2022</u>	<u>12/31/2021</u>	<u>12/31/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u>	<u>12/31/2017</u>	<u>12/31/2016</u>	<u>12/31/2015</u>
<u>Parochial Employees Retirement System of Louisiana</u>									
Coroner's proportion of the net pension liability (asset)	0.382868%	0.338288%	0.316707%	0.361001%	0.359239%	0.317078%	0.331479%	0.299226%	0.270985%
Coroner's proportionate share of the net pension liability (asset)	\$ 1,473,580	\$ (1,593,483)	\$ (555,317)	\$ 16,994	\$ 1,594,432	\$ (235,350)	\$ 682,685	\$ 787,649	\$ 74,090
Coroner's covered-employee payroll	\$ 2,541,499	\$ 2,597,490	\$ 2,265,812	\$ 2,078,000	\$ 2,283,149	\$ 2,157,628	\$ 1,951,670	\$ 1,965,854	\$ 1,715,643
Coroner's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	57.98%	-61.35%	-24.51%	0.82%	69.83%	-10.91%	34.98%	40.07%	5.44%
Plan fiduciary net position as a percentage of the total pension liability or asset	91.74%	110.46%	104.00%	99.89%	88.86%	101.98%	94.15%	92.23%	99.15%

Note: Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**The amounts presented have a measurement date of the previous fiscal year end.*

ST. TAMMANY PARISH CORONER
SCHEDULE OF CONTRIBUTIONS - RETIREMENT PLAN
FOR THE YEAR ENDED DECEMBER 31, 2023*

	<u>12/31/2023</u>	<u>12/31/2022</u>	<u>12/31/2021</u>	<u>12/31/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u>	<u>12/31/2017</u>	<u>12/31/2016</u>	<u>12/31/2015</u>
<u>Parochial Employees Retirement System of Louisiana</u>									
Contractually required contribution	\$ 292,272	\$ 298,783	\$ 267,036	\$ 254,555	\$ 262,562	\$ 248,127	\$ 243,959	\$ 255,561	\$ 248,768
Contributions in relation to the contractually required contribution	<u>(292,272)</u>	<u>(298,783)</u>	<u>(267,036)</u>	<u>(259,124)</u>	<u>(262,562)</u>	<u>(253,973)</u>	<u>(243,959)</u>	<u>(255,561)</u>	<u>(240,123)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,569)</u>	<u>\$ -</u>	<u>\$ (5,846)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,645</u>
Coroner's covered-employee payroll	\$ 2,541,499	\$ 2,597,490	\$ 2,265,812	\$ 2,078,000	\$ 2,283,149	\$ 2,157,628	\$ 1,951,670	\$ 1,965,854	\$ 1,715,643
Contributions as a percentage of covered-employee payroll	11.50%	11.50%	11.79%	12.47%	11.50%	11.77%	12.50%	13.00%	14.00%

Note: Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

ST. TAMMANY PARISH CORONER
NOTES TO REQUIRED SUPPLEMENTAL INFORMATION
DECEMBER 31, 2023

(1) PENSION PLAN SCHEDULES

Changes of Benefit Terms

There were no changes of benefit terms during any of the years presented.

Changes of Assumptions

For the year ended December 31, 2023 (measurement date of December 31, 2022), the System increased its inflation rate assumption from 2.10% to 2.30% annually. The real investment rate of return assumption increased from 7.00% to 7.70%.

For the year ended December 31, 2022 (measurement date of December 31, 2021), the System increased its inflation rate assumption from 2.00% to 2.10% annually.

For the year ended December 31, 2021 (measurement date of December 31, 2020), the System lowered its assumption for the real investment rate of return from 6.5% in 2019 to 6.4% in 2020.

There were no changes of assumptions for the year ended December 31, 2020 (measurement date of December 31, 2019).

For the year ended December 31, 2019 (measurement date of December 31, 2018), the system lowered its assumption for the real investment rate of return from 6.75% in 2017 to 6.5% in 2018. The System lowered its salary increase assumptions from 5.25% in 2017 to 4.75% in 2018. The System also began using the Pub-2010 Public Retirement Plans Mortality Tables in 2018.

For the year ended December 31, 2018 (measurement date of December 31, 2017), the System lowered its assumption for the real investment rate of return from 7.0% in 2016 to 6.75% in 2017.

There were no changes of assumptions for the year ended December 31, 2017 (measurement date of December 31, 2016).

For the year ended December 31, 2016 (measurement date of December 31, 2015), the System lowered its inflation rate assumption from 3% to 2.5% annually, and lowered the salary increase assumption from 5.75% to 5.25%. The real investment rate of return assumption was also lowered from 7.25% in 2014 to 7.0% in 2015. Additionally, the System began using the RP-2000 Employee Sex Distinct Table for selected employees and the RP-2000 Healthy Annuitant Sex Distinct Tables to develop its mortality rate assumptions.

OTHER SUPPLEMENTARY INFORMATION

ST. TAMMANY PARISH CORONER
SCHEDULE OF COMPENSATION, BENEFITS AND
OTHER PAYMENT TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Dr. Charles A. Preston</u>
Salary	\$ 188,255
Benefits - insurance	28,598
Benefits - retirement	21,556
Benefits - cell phone	454
Reimbursements	<u>309</u>
Total compensation, benefits, and other payments	<u><u>\$ 239,172</u></u>

(See Independent Auditors' Report)

ST. TAMMANY PARISH CORONER
SCHEDULE OF JUSTICE SYSTEM FUNDING - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>1/1/2023 - 6/30/2023</u>	<u>7/1/2023 - 12/31/2023</u>
St. Tammany Parish Sheriff/Criminal Court Costs/Fees	\$ <u>8,098</u>	\$ <u>8,250</u>
Total receipts	\$ <u><u>8,098</u></u>	\$ <u><u>8,250</u></u>

(See Independent Auditors' Report)

**OTHER REPORT REQUIRED BY
*GOVERNMENT AUDITING STANDARDS***



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the St Tammany Parish Coroner
Lacombe, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Louisiana Governmental Audit Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of St. Tammany Parish Coroner as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise St. Tammany Parish Coroner's basic financial statements, and have issued our report thereon dated June 30, 2024.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.



To the St. Tammany Parish Coroner
Lacombe, Louisiana

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Tammany Parish Coroner's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

June 30, 2024
Mandeville, Louisiana

Erickson Krentel, LLP
Certified Public Accountants

ST. TAMMANY PARISH CORONER
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2023

SECTION I SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on the financial statements of the St. Tammany Parish Coroner.
2. No material weaknesses or significant deficiencies in internal control related to the audit of the financial statements were reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the St. Tammany Parish Coroner are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
4. No management letter was issued for the year ended December 31, 2023.

SECTION II FINANCIAL STATEMENT FINDINGS

Not Applicable

ST. TAMMANY PARISH CORONER
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2023

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE
FINANCIAL STATEMENTS**

Not Applicable

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL
AWARDS**

Not Applicable

SECTION III MANAGEMENT LETTER

Not Applicable

LOUISIANA LEGISLATIVE AUDITOR
STATEWIDE AGREED-UPON PROCEDURES
ST. TAMMANY PARISH CORONER
LACOMBE, LOUISIANA
FOR THE YEAR ENDED
DECEMBER 31, 2023



ERICKSEN KRENTEL^{LLP}
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS



INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the St. Tammany Parish Coroner
Lacombe, Louisiana

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified by the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the year ended December 31, 2023. St. Tammany Parish Coroner's (the Coroner's) management is responsible for those C/C areas identified in the agreed-upon procedures.

The Coroner has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the year ended December 31, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Our procedures and associated findings are detailed in Schedule "1".

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

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

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the agreed-upon procedures, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

June 30, 2024
Mandeville, Louisiana

Erickson Krentel, LLP
Certified Public Accountants

ST. TAMMANY PARISH CORONER
STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2023

WRITTEN POLICIES AND PROCEDURES

1. **Procedure:** Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
 - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
 - b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
 - c) ***Disbursements***, including processing, reviewing, and approving.
 - d) ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
 - e) ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
 - f) ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
 - g) ***Travel and Expense Reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
 - h) ***Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
 - i) ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
 - j) ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

ST. TAMMANY PARISH CORONER
STATEWIDE AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023

WRITTEN POLICIES AND PROCEDURES (CONTINUED)

- k) ***Information Technology Disaster Recovery/Business Continuity***, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- l) ***Prevention of Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Results: No exceptions were found as a result of applying the procedure.

BOARD AND FINANCE COMMITTEE

- 2. **Procedure:** Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.
 - c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
 - d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Results: No exceptions were found as a result of applying the procedure.

ST. TAMMANY PARISH CORONER
STATEWIDE AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023

BANK RECONCILIATIONS

3. **Procedure:** Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select four additional accounts (or all accounts if less than five). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
- a) Bank reconciliations include evidence that they were prepared within two months of the related statement closing date (e.g., initialed and dated or electronically logged);
 - b) Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within one month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and
 - c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Results: No exceptions were found as a result of applying the procedure.

COLLECTIONS (EXCLUDING ELECTRONIC FUNDS TRANSFERS)

4. **Procedure:** Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select five deposit sites (or all deposit sites if less than five).
5. **Procedure:** For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g. five collection locations for five deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that
- a) Employees responsible for cash collections do not share cash drawers/registers;
 - b) Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
 - c) Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and

ST. TAMMANY PARISH CORONER
STATEWIDE AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023

COLLECTIONS (EXCLUDING ELECTRONIC FUNDS TRANSFERS) (CONTINUED)

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.
6. **Procedure:** Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.
7. **Procedure:** Randomly select two deposit dates for each of the five bank accounts selected for Bank Reconciliations procedure #3 (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:
- a) Observe that receipts are sequentially pre-numbered.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
 - d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than ten miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - e) Trace the actual deposit per the bank statement to the general ledger.

Results: No exceptions were found as a result of applying the procedures.

NON-PAYROLL DISBURSEMENTS (EXCLUDING CARD PURCHASES, TRAVEL REIMBURSEMENTS, AND PETTY CASH PURCHASES)

8. **Procedure:** Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than five).
9. **Procedure:** For each location selected under procedure #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that

ST. TAMMANY PARISH CORONER
STATEWIDE AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023

NON-PAYROLL DISBURSEMENTS (EXCLUDING CARD PURCHASES, TRAVEL REIMBURSEMENTS, AND PETTY CASH PURCHASES)(CONTINUED)

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
 - b) At least two employees are involved in processing and approving payments to vendors;
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
 - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
 - e) Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.
10. **Procedure:** For each location selected under procedure #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select five disbursements for each location, obtain supporting documentation for each transaction and
- a) Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice, and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
 - b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #9 above, as applicable.
11. **Procedure:** Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Results: The Coroner's written policies and procedures relating to job duties do not segregate responsibilities of the employee mailing checks and processing checks.

ST. TAMMANY PARISH CORONER
STATEWIDE AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023

CREDIT CARDS/DEBIT CARDS/FUEL CARDS/PURCHASE CARDS (CARDS)

12. **Procedure:** Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
13. **Procedure:** Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and
- a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
 - b) Observe that finance charges and late fees were not assessed on the selected statements.
14. **Procedure:** Using the monthly statements or combined statements selected under procedure #13 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Results: Finance charges and late fees were assessed on one of the three statements selected.

TRAVEL AND TRAVEL-RELATED EXPENSE REIMBURSEMENTS (EXCLUDING CARD TRANSACTIONS)

15. **Procedure:** Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select five reimbursements, and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the five reimbursements selected:

ST. TAMMANY PARISH CORONER
STATEWIDE AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023

TRAVEL AND TRAVEL-RELATED EXPENSE REIMBURSEMENTS (EXCLUDING CARD TRANSACTIONS) (CONTINUED)

- a) If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);
- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and
- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results: No exceptions were found as a result of applying the procedure.

CONTRACTS

16. **Procedure:** Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and
 - a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
 - b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
 - c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
 - d) Randomly select one payment from the fiscal period for each of the five contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Results: The Coroner did not retain one contract agreement selected.

ST. TAMMANY PARISH CORONER
STATEWIDE AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023

PAYROLL AND PERSONNEL

17. **Procedure:** Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select five employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
18. **Procedure:** Randomly select one pay period during the fiscal period. For the five employees or officials selected under procedure #17 above, obtain attendance records and leave documentation for the pay period, and:
- a) Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
 - b) Observe whether supervisors approved the attendance and leave of the selected employees or officials;
 - c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
 - d) Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.
19. **Procedure:** Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.
20. **Procedure:** Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g. payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Results: No exceptions were found as a result of applying the procedures.

ETHICS

21. **Procedure:** Using the five randomly selected employees/officials from Payroll and Personnel procedure #17 obtain ethics documentation from management, and
- a) Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170 and

ST. TAMMANY PARISH CORONER
STATEWIDE AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023

ETHICS (CONTINUED)

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

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

Results: One employee did not complete the training and therefore the Coroner did not retain such documentation.

DEBT SERVICE

23. **Procedure:** Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

24. **Procedure:** Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Results: Not applicable as the Coroner did not issue debt during the fiscal period nor have any outstanding debt.

FRAUD NOTICE

25. **Procedure:** Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

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

Results: No exceptions were found as a result of applying the procedures.

ST. TAMMANY PARISH CORONER
STATEWIDE AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023

INFORMATION TECHNOLOGY DISASTER RECOVERY/BUSINESS CONTINUITY

27. **Procedure:** Perform the following procedures:

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
- c) Obtain a listing of the entity's computers currently in use, and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

28. **Procedure:** Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #19. Observe evidence that the selected terminated employees have been removed or disabled from the network.

29. **Procedure:** Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #17, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

- Hired before June 9, 2020 - completed the training, and
- Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

Results: We performed the procedures and discussed the results with management.

PREVENTION OF SEXUAL HARASSMENT

30. **Procedure:** Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #17, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

ST. TAMMANY PARISH CORONER
STATEWIDE AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023

PREVENTION OF SEXUAL HARASSMENT (CONTINUED)

31. **Procedure:** Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
32. **Procedure:** Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:
- a) Number and percentage of public servants in the agency who have completed the training requirements;
 - b) Number of sexual harassment complaints received by the agency;
 - c) Number of complaints which resulted in a finding that sexual harassment occurred;
 - d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - e) Amount of time it took to resolve each complaint.

Results: One employee selected did not complete the training and therefore the Coroner had no documentation of such training.



St. Tammany Parish Coroner's Office

65278 Hwy 434

Lacombe, Louisiana 70445

985-781-1150 • Fax: 985-781-1148

June 30, 2024

Louisiana Legislative Auditor

The St. Tammany Parish Coroner respectfully submits the following corrective action plan for items identified pursuant to the agreed-upon procedures in accordance with Statewide Agreed-Upon Procedures.

Name and address of independent public accounting firm:

Ericksen Krentel, L.L.P.
2895 Hwy 190 Suite 213
Mandeville, LA 70471

Engagement Period: January 1, 2023 – December 31, 2023

The exceptions from the Statewide Agreed-Upon Procedures report are discussed below:

Non-Payroll Disbursements (Excluding Card Purchases, Travel Reimbursements, and Petty Cash Purchases)

Exceptions: The Coroner's written policies and procedures relating to job duties do not segregate responsibilities of the employee mailing checks and processing checks.

Credit Cards/Debt Cards/ Fuel Cards/ Purchase Cards

Exceptions: Finance charges and late fees were assessed on one of the three statements selected.

Contracts

Exceptions: The Coroner did not retain one contract agreement selected.

Ethics

Exceptions: One employee did not complete the training and therefore the Coroner did not retain such documentation.

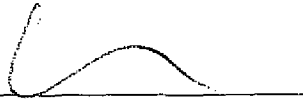
Prevention of Sexual Harassment

Exceptions: One employee selected did not complete the training and therefore the Coroner had no documentation of such training.

Management's Response to Exceptions: Management has noted and agrees with the above exceptions. Management will consider the effects of such exceptions and the need to enhance key controls or compensating controls in the identified areas.

If there are any questions regarding this plan, please contact Laura White, Chief Resource Officer at (985) 781-1150.

Sincerely,

A handwritten signature in black ink, appearing to be 'L. White', written over a horizontal line.

Signature

Coroner, St. Tammany Parish
Title