

**NATCHITOCHEs PARISH
CORONER'S OFFICE**

ANNUAL FINANCIAL REPORT

DECEMBER 31, 2021

Natchitoches Parish Coroner's Office
Financial Report
December 31, 2021

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Natchitoches Parish Coroner's Office
203 Saint Denis Street
Natchitoches, LA 71457

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Natchitoches Parish Coroner's Office's (hereafter referred to as the Coroner) annual financial report presents an overview and analysis of the Coroner's financial activities for the year ended December 31, 2021. The intent of the MD&A is to look at the Coroner's financial performance as a whole. It should, therefore, be read in conjunction with this report. Certain comparative information is presented to provide an overview of the Coroner's operations.

Financial Highlights

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Coroner as a whole and presents a longer-term view of the Coroner's finances. These statements tell how these services were financed in the short-term as well as what remains for future spending.

Government-Wide Financial Statements

- The Statement of Net Position presents all of the Coroner's assets and liabilities, with the difference between the two reported as "net position". Over time, increases or decreases in the Coroner's net position may serve as a useful indicator of whether the financial position of the Coroner is improving or deteriorating.
- The Statement of Activities presents information showing how the Coroner's net position changed during the current year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Therefore, some revenues and some expenses that are reported in this statement will not result in cash flows until future years.

Fund Financial Statements

The services provided by the Coroner are financed through governmental funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Coroner, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Coroner conducts its day-to-day operations through a governmental fund, the General Fund. These statements provide a short-term view of the Coroner's finances and assists in determining whether there will be adequate financial resources available to meet the current needs of the Coroner.

A summary of the basic government-wide financial statements is as follows:

Summary of Statement of Net Position

	<u>2021</u>	<u>2020</u>
ASSETS:		
Current and Other Assets	\$13,901	\$6,626
LIABILITIES:		
Accounts Payable	<u>132</u>	<u>85</u>
NET POSITION:		
Unrestricted	<u>\$13,769</u>	<u>\$6,541</u>

Summary of Statement of Activities

	<u>2021</u>	<u>2020</u>
REVENUES:		
Program Revenues-		
Charges for Services	\$210,089	\$138,285
General Revenues	<u>67,322</u>	<u>41,950</u>
Total Revenues	\$277,411	\$180,235
EXPENSES:		
Judicial	<u>270,183</u>	<u>180,830</u>
Change in Net Position	<u>\$ 7,228</u>	<u>\$ (595)</u>

- The Natchitoches Parish Coroner's Office's assets exceeded its liabilities by \$13,769 (net position) for the year ended December 31, 2021. This is an increase of \$7,228 from the prior year.
- Unrestricted net position of \$13,769 represents the portion available to maintain the Natchitoches Parish Coroner's Office's obligation to both citizens and creditors.

General Fund Budgetary Highlights

Revenues continue to be sufficient to enable the Natchitoches Parish Coroner's Office to fund its operations. Actual revenues were more than the budgeted amount for the year by \$9,502 and actual expenses were less than the budgeted amount by \$5,058.

Economic Factors and Next Year's Budget

The Natchitoches Parish Coroner's Office considered many factors when setting the budget for the next fiscal year. The budget for 2022 should not vary significantly from the prior year.

Contacting the Natchitoches Parish Coroner's Office

This financial report is designed to provide our citizens and creditors with a general overview of the Natchitoches Parish Coroner's Office's finances and to show the Natchitoches Parish Coroner's Office's accountability for the money it receives. Any questions about this report or requests for additional information may be directed to the Natchitoches Parish Coroner's Office at 203 Saint Denis Street, Natchitoches, La 71457.

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

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INDEPENDENT ACCOUNTANT’S REVIEW REPORT

Natchitoches Parish Coroner’s Office
203 St. Denis Street
Natchitoches, Louisiana 71457

We have reviewed the accompanying financial statements of the governmental activities and major fund of the Natchitoches Parish Coroner’ Office, as of and for the year ended December 31, 2021, which collectively comprise the Coroner’s basic financial statements as listed in the Table of Contents. A review includes primarily applying analytical procedures to management’s financial data and making inquiries of the Natchitoches Parish Coroner’s personnel. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 the financial statements that are free from material misstatement whether due to fraud or error.

Accountant’s Responsibility

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

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

Accountant’s Conclusion

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

Other Matter Paragraphs

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Budgetary Comparison Schedule be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is presented for purposes of additional analysis and 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. The information is the responsibility of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such information.

Supplementary Information

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

Other Reporting Requirements

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report dated May 24, 2022, on the results of our agreed-upon procedures on page 24 through 27 and pages 28 through 30 present the Louisiana Attestation Questionnaire.

Thomas, Cunningham Broadway + Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

May 24, 2022

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS

Natchitoches Parish Coroner's Office
Statement of Net Position
For the Year Ended December 31, 2021

	Governmental <u>Activities</u>
ASSETS:	
Current Assets-	
Cash & Cash Equivalents	\$13,901
LIABILITIES:	
Current Liabilities-	
Accounts Payable	<u>132</u>
NET POSITION:	
Unrestricted	<u>\$13,769</u>

See independent accountant's review report.

Natchitoches Parish Coroner's Office
Statement of Activities
For the Year Ended December 31, 2021

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u> <u>Charges for</u> <u>Services</u>	<u>Net (Expenses)</u> <u>Revenues and Changes</u> <u>in Net Position</u> <u>Governmental Activities</u>
Governmental Activities:			
Health and Welfare	<u>\$270,183</u>	<u>\$210,089</u>	\$(60,094)
	General Revenues:		
	Intergovernmental		<u>67,322</u>
	Change in Net Position		\$ 7,228
	Net Position – Beginning of Year		<u>6,541</u>
	Net Position – End of Year		<u>\$ 13,769</u>

See independent accountant's review report.

FUND FINANCIAL STATEMENTS

Natchitoches Parish Coroner's Office
Balance Sheet-Governmental Fund
December 31, 2021

	<u>General Fund</u>
ASSETS:	
Cash & Cash Equivalents	<u>\$13,901</u>
LIABILITIES:	
Accounts Payable/Accruals	\$ 132
FUND BALANCE:	
Unassigned	<u>13,769</u>
Total Liabilities and Fund Balance	<u>\$13,901</u>

See independent accountant's review report.

Natchitoches Parish Coroner's Office
Reconciliation of the Governmental Fund
Balance Sheet to the Statement of Net Position
December 31, 2021

Total Fund Balance for the Governmental Fund at December 31, 2021	<u>\$13,769</u>
Total Net Position of Governmental Activities at December 31, 2021	<u>\$13,769</u>

See independent accountant's review report.

Natchitoches Parish Coroner's Office
Statement of Revenues, Expenditures and Changes in Fund Balance
Year Ended December 31, 2021

	General <u>Fund</u>
Revenues:	
Service Fees	\$210,089
Other	<u>67,322</u>
Total Revenues	<u>\$277,411</u>
Expenditures:	
Current-	
Public Safety-	
Insurance	\$ 7,654
Professional Fees	36,150
Salaries/Benefits	99,354
Contractors	33,376
Operations	<u>93,649</u>
Total Expenditures	<u>\$270,183</u>
Excess (Deficiency) of Revenues over Expenditures	\$ 7,228
Fund Balance-Beginning of Year	<u>6,541</u>
Fund Balance-End of Year	<u>\$ 13,769</u>

See independent accountant's review report.

Natchitoches Parish Coroner's Office
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balance-Governmental Fund
to the Statement of Activities
for the Year Ended December 31, 2021

Net Change in Fund Balance-Governmental Fund	<u>\$7,228</u>
Change in Net Position, per Statement of Activities	<u>\$7,228</u>

See independent accountant's review report.

NOTES TO FINANCIAL STATEMENTS

Natchitoches Parish Coroner's Office
Notes to Financial Statement
For the Year Ended December 31, 2021

Introduction:

The Coroner for Natchitoches Parish is elected by the voters of Natchitoches Parish for a four-year term. The Coroner investigates all deaths, performs autopsies, furnishes death certificates, provides mental health services and examines cases for other crimes under police investigation. The Natchitoches Parish government and the Natchitoches Parish Sheriff's office cover some of the operating expenses and the payroll expenses for the Coroner's office.

The Accounting and reporting practices of the Natchitoches Parish Coroner's Office (Coroner's Office) conform to generally accepted accounting principles (GAAP) of the United State of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principals. The following is a summary of certain significant accounting policies:

1. Summary of Significant Accounting Policies:

A. Reporting Entity-

The financial report has been prepared in conformity with GASB Statement No. 34, Basic Financial Statements – and Management Discussion and Analysis – for State and Local Governments, issued in June 1999. For financial reporting purposes, in conformance with GASB codification Section 2100, the Natchitoches Parish Coroner's Office's financial statements include all governmental activities, funds, account groups, and activities that are controlled by the Coroner as an independently elected parish operations of his office. Accordingly, the Coroner's Office is a separate governmental exercises no oversight responsibility, such as Parish Council, other independently elected parish officials, and municipalities within the parish excluded from accompanying general purpose financial statements. These units of the government are considered separate reporting entities and issue general purpose financial statements separate from that of the Coroner's Office.

B. Basis of Presentation-

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting government. Governmental activities generally are financed through charges for services, intergovernmental revenues, and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Natchitoches Parish Coroner's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Natchitoches Parish Coroner's Office
Notes to Financial Statement
For the Year Ended December 31, 2021

C. Fund Accounting-

The accounts of the Natchitoches Parish Coroner are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements.

The Natchitoches Parish Coroner reports the following major governmental fund:

General Fund – The General Fund, a governmental fund type, is the general operating fund of the Natchitoches Parish Coroner's Office. It is used to account for all financial resources of the Natchitoches Parish Coroner's Office, except those to be accounting for in other funds.

D. Measurement Focus/Basis of Accounting-

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

Accrual Basis - Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Natchitoches Parish Coroner as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Modified Accrual Basis - Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Natchitoches Parish Coroner considers all revenues "available" if collected within 60 days after year-end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred.

The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due and (2) claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

Natchitoches Parish Coroner's Office
Notes to Financial Statement
For the Year Ended December 31, 2021

E. Assets, Liabilities, and Equity-

Cash and Interest-Bearing Deposits-

For purposes of the Statement of Net Position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposit of the Natchitoches Parish Coroner's Office.

Compensated Absences-

Employees of the Natchitoches Parish Coroner's Office do not accrue or "carry forward" vacation or sick leave from year to year. Therefore, no entry is made to record compensated absences.

When an expense is incurred for the purposes for which both restricted and unrestricted net position are available, management applies unrestricted resources first, unless a determination is made to use restricted resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expenses.

In the fund statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- a. Non-spendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the General Fund.

The General Fund has an unassigned fund balance of \$13,769. If applicable, the Natchitoches Parish Coroner's Office would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

Natchitoches Parish Coroner's Office
Notes to Financial Statement
For the Year Ended December 31, 2021

F. Budget-

Prior to the beginning of each fiscal year, the Natchitoches Parish Coroner's Office adopts a budget for the next fiscal year. The budget is open for public inspection. All budgetary appropriations lapse at the end of the fiscal year. The budget is prepared on the modified accrual basis of accounting.

G. Estimates-

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

2. Cash and Cash Equivalents:

The cash and cash equivalents of the Natchitoches Parish Coroner's Office are subject to the following risk:

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Natchitoches Parish Coroner's Office will not be able to recover its deposits. 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 or exceed 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. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Natchitoches Parish Coroner's Office that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Natchitoches Parish Coroner's Office name.

For reporting purposes, cash and cash equivalents include demand deposits, time deposits, and certificates of deposit. At December 31, 2021, the Natchitoches Parish Coroner's Office had cash and cash equivalents (collected bank balances) totaling \$13,901 which was secured by FDIC Insurance.

3. Intergovernmental Revenue:

The Natchitoches Parish Government transfers revenue to the Coroner's Office to cover some of the operating expense and payroll expenses.

4. Subsequent Events:

Management has evaluated events through May 24, 2022, the date which the financial statements were available for issue. There were no items to be reported as subsequent events.

OTHER REQUIRED SUPPLEMENTARY INFORMATION

Natchitoches Parish Coroner's Office
Budgetary Comparison Schedule

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:				
Service Fees	\$ 138,285	\$ 200,259	\$ 210,089	\$ 9,830
Other	<u>41,603</u>	<u>67,650</u>	<u>67,322</u>	<u>(328)</u>
Total Revenues	<u>\$ 179,888</u>	<u>\$ 267,909</u>	<u>\$ 277,411</u>	<u>\$ 9,502</u>
Expenditures:				
Current-				
Public Safety-				
Insurance	\$ 7,742	\$ 7,742	\$ 7,654	\$ 88
Professional Fees	36,100	36,100	36,150	(50)
Salaries/Benefits	101,399	101,399	99,354	2,045
Contractors	20,035	35,000	33,376	1,624
Operations	<u>15,149</u>	<u>95,000</u>	<u>93,649</u>	<u>1,351</u>
Total Expenditures	<u>\$ 180,425</u>	<u>\$ 275,241</u>	<u>\$ 270,183</u>	<u>\$ 5,058</u>
Excess (Deficiency) of Revenues over Expenditures	\$ (537)	\$ (7,332)	\$ 7,228	\$ 14,560
Fund Balance - Beginning	<u>6,541</u>	<u>6,541</u>	<u>6,541</u>	<u>-</u>
Fund Balance - Ending	<u><u>\$ 6,004</u></u>	<u><u>\$ (791)</u></u>	<u><u>\$ 13,769</u></u>	<u><u>\$ 14,560</u></u>

See independent accountant's review report.

Natchitoches Parish Coroner's Office
 Schedule of Compensation, Benefits and Other Payments to
 Agency Head or Chief Executive Officer
 For the Year Ended December 31, 2021

Agency Head Name: Timothy Collins, MD, Coroner

<u>Purpose</u>	<u>Paid by Coroner's Office</u>	<u>Paid by Natchitoches Parish Government</u>
Salary	\$11,600	\$6,000
Benefits-Other	<u>887</u>	<u>459</u>
Total	<u>\$12,487</u>	<u>\$6,459</u>

See independent accountant's review report.

SUPPLEMENTARY INFORMATION

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

Natchitoches Parish Coroner's Office
203 St. Denis Street
Natchitoches, Louisiana 71457

We have performed the procedures enumerated below on the Coroner's Office's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2021, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The District's management is responsible for its financial records and compliance with applicable laws and regulations.

The Coroner's Office has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Coroner's Office's compliance with laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2021. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

PUBLIC BID LAW

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code); R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

We scanned the general ledgers noting that there were no expenditures for materials and supplies exceeding \$30,000, or public works exceeding \$250,000.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

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

Management provided us with the requested information.

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

Management provided us with the requested information.

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

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

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

Management provided the requested information. None of the businesses board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.

BUDGETING

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

Management provided us with a copy of the original budgets. There was one amendment to the budget during the year.

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

Not applicable.

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

Actual revenues and expenditures for the year were within the 5% variance allowed in the General Fund.

ACCOUNTING AND REPORTING

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

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

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

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

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

Each of the six selected disbursements were approved in accordance with the management policies and procedures.

MEETINGS

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

Not applicable.

DEBT

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

We scanned copies of all bank deposits for the period under examination and noted no deposits that appeared to be proceeds of bank loans, bonds, or other indebtedness.

ADVANCES AND BONUSES

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

We scanned payroll disbursements for the fiscal year. We found no payments to employees that would constitute bonuses, advances, or gifts.

STATE AUDIT LAW

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

The Coroner's Office's report was due on June 30, 2021, and was submitted prior to this date.

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

Management represented they were in compliance with R.S. 24:513 during the fiscal year.

PRIOR-YEAR COMMENTS

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

Our prior year report, dated March 11, 2021, had no exceptions.

We were engaged by the Coroner's Office to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General.

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 the Coroner's Office's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

May 24, 2022

OFFICE OF THE CORONER, PARISH OF NATCHITOCHEs

LOUISIANA ATTESTATION QUESTIONNAIRE

Thomas, Cunningham, Broadway & Todtenbier CPA's
 321 Bienville Street
 Natchitoches, LA 71457

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2021 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

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

Yes No [] N/A []

Code of Ethics for Public Officials and Public Employees

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

Yes No [] N/A []

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

Yes No [] N/A []

Budgeting

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

Yes No [] N/A []

Accounting and Reporting

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

Yes No [] N/A []

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

Yes No [] N/A []

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

Yes No [] N/A []

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

Yes No [] N/A []

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

Yes No [] N/A []

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

Yes No [] N/A []

Meetings

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

Yes [] No [] N/A

Debt

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

Yes No [] N/A []

Advances and Bonuses

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

Yes No [] N/A []

Prior-Year Comments

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

Yes [] No [] N/A

General

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

Yes No [] N/A []

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

Yes No [] N/A []

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

Yes No [] N/A []

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

Yes No [] N/A []

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

Yes No [] N/A []

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

Yes No [] N/A []

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

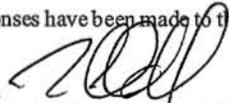
Yes No [] N/A []

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

Yes No [] N/A []

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

Signature and Title



Timothy Collins, Coroner

Date:

5/25/22