

**TERREBONNE PARISH CORONER**  
**Houma, Louisiana**

Annual Financial Report  
As of and for the  
Year Ended December 31, 2020

**TERREBONNE PARISH CORONER**  
 Terrebonne Parish Consolidated Government  
 Annual Financial Report  
 Year Ended December 31, 2020

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## **INDEPENDENT AUDITOR'S REPORT**

To the Terrebonne Parish Coroner  
Terrebonne Parish Consolidated Government  
Houma, Louisiana

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and the general fund of the Terrebonne Parish Coroner (the Coroner), a component unit of Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Coroner's basic financial statements as listed in the table of contents.

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

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

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also

includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of the Terrebonne Parish Coroner, as of December 31, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 7, the Budgetary Comparison Schedule - General Fund on page 27, and the Schedule of Changes in the Total OPEB Liability on page 28, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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.

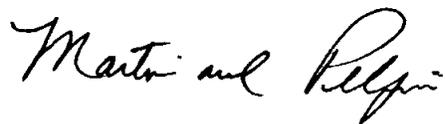
### ***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Coroner's basic financial statements. The Schedule of Compensation, Benefits, and Other Payments to Agency Head on page 29 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

This schedule 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. Such 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 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated April 21, 2021, 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Coroner's internal control over financial reporting and compliance.



Houma, Louisiana  
April 21, 2021

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**TERREBONNE PARISH CORONER**  
Terrebonne Parish Consolidated Government  
Management's Discussion and Analysis  
December 31, 2020

As management of the Terrebonne Parish Coroner (the Coroner), we offer readers of the Coroner's financial statements this narrative overview and analysis of the financial activities of the Coroner for the year ended December 31, 2020.

**FINANCIAL HIGHLIGHTS**

- The Coroner's liabilities and deferred inflows of resources exceeded its assets and deferred outflows of resources by \$260,930 (net deficit) as of December 31, 2020.
- Expenditures exceeded revenues by \$2,158 during the year.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis serves as an introduction to the Terrebonne Parish Coroner's basic financial statements. The Coroner's basic financial statements consist of the following:

**Statement of Net Position.** This statement combines and consolidates the governmental fund's current financial resources (short-term spendable resources) with capital assets and long-term obligations, regardless if they are currently available or not.

**Statement of Activities.** Consistent with the full accrual basis method of accounting, this statement accounts for current year additions and deductions regardless of when cash is received or paid.

**Balance Sheet – Governmental Fund.** This statement presents the Coroner's assets, liabilities, and fund balance for its general fund only.

**Statement of Revenues, Expenditures, and Change in Fund Balance – Governmental Fund.** Consistent with the modified accrual basis method of accounting, this statement accounts for current year revenues when received except when they are measurable and available. Expenditures are accounted for in the period that goods and services are used in the government's activities. In addition, capital asset purchases are expensed and not recorded as an asset. The statement also exhibits the relationship of revenues and expenditures with the change in fund balance.

**Notes to the Financial Statements.** The accompanying notes provide additional information essential to a full understanding of the data provided in the basic financial statements.

**TERREBONNE PARISH CORONER**  
 Terrebonne Parish Consolidated Government  
 Management's Discussion and Analysis  
 December 31, 2020

**BASIC FINANCIAL ANALYSIS**

Net position may serve over time as a useful indicator of an entity's financial position. The Coroner's net position (deficit) was (\$260,930) at December 31, 2020. The largest portion of the Coroner's total assets is cash (59.08%).

**The Coroner's Net Position**

	<b>December 31,</b>	
	<b>2020</b>	<b>2019</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 80,931	\$ 81,061
Receivables	1,986	2,027
Due from other governmental units	2,700	3,400
Capital assets, net of depreciation	51,366	67,291
<b>TOTAL ASSETS</b>	<b>136,983</b>	<b>153,779</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows from OPEB	42,687	77,893
<b>LIABILITIES</b>		
Accounts payable	15,693	17,317
Due to Terrebonne Parish Government	-	369
Compensated absences payable	2,238	2,238
Long term liabilities due > 1 year	269,158	447,494
<b>TOTAL LIABILITIES</b>	<b>287,089</b>	<b>467,418</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows from OPEB	153,511	23,026
<b>NET POSITION</b>		
Net investment in capital assets	51,366	67,291
Unrestricted (deficit)	(312,296)	(326,063)
<b>TOTAL NET POSITION (DEFICIT)</b>	<b>\$ (260,930)</b>	<b>\$ (258,772)</b>

**TERREBONNE PARISH CORONER**  
Terrebonne Parish Consolidated Government  
Management's Discussion and Analysis  
December 31, 2020

During the year, the Coroner's net position decreased by \$2,158. The elements of the decrease are as follows:

**The Coroner's Changes in Net Position**

	<b>For the Year Ended December 31,</b>	
	<b>2020</b>	<b>2019</b>
<b>REVENUES</b>		
Charges for Services		
Operating services	\$ 375,369	\$ 395,121
General Revenues		
Intergovernmental	457,558	440,359
Interest income	24	17
Total General Revenues	457,582	440,376
<b>TOTAL REVENUES</b>	<b>832,951</b>	<b>835,497</b>
<b>EXPENDITURES</b>		
Public Safety		
Personnel services	598,632	627,551
Operating services	160,223	185,633
Insurance	30,498	25,856
Professional fees	17,814	18,791
Depreciation	15,925	13,724
Materials and supplies	9,940	11,870
Travel and miscellaneous	1,855	1,465
Repairs and maintenance	222	236
<b>TOTAL EXPENDITURES</b>	<b>835,109</b>	<b>885,126</b>
<b>CHANGE IN NET POSITION</b>	(2,158)	(49,629)
<b>NET POSITION - BEGINNING OF YEAR</b>	<b>(258,772)</b>	<b>(209,143)</b>
<b>NET POSITION - END OF YEAR</b>	<b>\$ (260,930)</b>	<b>\$ (258,772)</b>

As indicated above, net position decreased by \$2,158. The improvement in change in net position from the previous year is primarily due to the decrease in personnel and operating services expenditures.

**TERREBONNE PARISH CORONER**  
 Terrebonne Parish Consolidated Government  
 Management's Discussion and Analysis  
 December 31, 2020

**CAPITAL ASSETS**

As of December 31, 2020, the Coroner had \$51,366 invested in capital assets.

	<u>2020</u>	<u>2019</u>
Capital assets	\$ 234,572	\$ 234,572
Less accumulated depreciation	(183,206)	(167,281)
	<u>\$ 51,366</u>	<u>\$ 67,291</u>

Depreciation expense for the year is \$15,925. The Coroner had no capital asset additions, nor any capital asset dispositions.

**BUDGET**

The Coroner did not amend its budget during the fiscal year. The budget for revenues was \$818,130, and the budget for expenditures was \$860,401.

The Coroner's actual revenues exceeded budgeted revenues by \$14,821, a favorable variance of 1.81%. The Coroner's actual expenditures were less than budgeted expenditures by \$28,572, a favorable variance of 3.32%.

**REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the Terrebonne Parish Coroner's finances for all those with such an interest. Call the Coroner's office (985-873-6440) and ask for Charles Ledoux, M.D. if you should have any further questions concerning any of the information provided in this report or have a request for additional financial information.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**TERREBONNE PARISH CORONER**  
 Terrebonne Parish Consolidated Government  
 Statement of Net Position  
 December 31, 2020

**ASSETS**

Cash and cash equivalents	\$ 80,931
Receivables	1,986
Due from other governmental units	2,700
Capital assets, net of depreciation	<u>51,366</u>
<b>TOTAL ASSETS</b>	<u>136,983</u>

**DEFERRED OUTFLOWS OF RESOURCES**

Deferred outflows from OPEB	<u>42,687</u>
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**LIABILITIES**

Accounts payable	15,693
Compensated absences payable	2,238
Long term liabilities due > 1 year (OPEB)	<u>269,158</u>
<b>TOTAL LIABILITIES</b>	<u>287,089</u>

**DEFERRED INFLOWS OF RESOURCES**

Deferred inflows from OPEB	<u>153,511</u>
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**NET POSITION**

Net investment in capital assets	51,366
Unrestricted (deficit)	<u>(312,296)</u>
<b>TOTAL NET POSITION (DEFICIT)</b>	<u><u>\$(260,930)</u></u>

See accompanying notes.

**TERREBONNE PARISH CORONER**  
Terrebonne Parish Consolidated Government  
Statement of Activities  
Year Ended December 31, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Increase (Decrease) in Net Position
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	
<b>GOVERNMENTAL ACTIVITIES</b>					
Public Safety - current					
Personnel services	\$ 598,632	\$ -	\$ -	\$ -	\$ (598,632)
Operating services	160,223	375,369	-	-	215,146
Insurance	30,498	-	-	-	(30,498)
Professional fees	17,814	-	-	-	(17,814)
Depreciation	15,925	-	-	-	(15,925)
Materials and supplies	9,940	-	-	-	(9,940)
Repairs and maintenance	1,855	-	-	-	(1,855)
Travel and miscellaneous	222	-	-	-	(222)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 835,109</b>	<b>\$ 375,369</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (459,740)</b>
General Revenues:					
				\$ 457,558	
				24	
Total General Revenues				<u>457,582</u>	
Decrease in Net Position					(2,158)
<b>NET POSITION (DEFICIT) - BEGINNING OF YEAR</b>					<u>(258,772)</u>
<b>NET POSITION (DEFICIT) - END OF YEAR</b>					<u><u>\$ (260,930)</u></u>

See accompanying notes.

**FUND FINANCIAL STATEMENTS**

**TERREBONNE PARISH CORONER**  
Terrebonne Parish Consolidated Government  
Balance Sheet – Governmental Fund – General Fund  
December 31, 2020

**ASSETS**

Cash and cash equivalents	\$ 80,931
Receivables	1,986
Due from other governmental units	<u>2,700</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 85,617</u></b>

**LIABILITIES AND FUND BALANCE**

**LIABILITIES**

Accounts payable	\$ 15,693
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**FUND BALANCE**

Unassigned	<u>69,924</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$ 85,617</u></b>

See accompanying notes.

**TERREBONNE PARISH CORONER**  
 Terrebonne Parish Consolidated Government  
 Statement of Revenues, Expenditures and Change in Fund Balance  
 Governmental Fund – General Fund  
 Year Ended December 31, 2020

**REVENUES**

Intergovernmental	\$ 457,558
Charges for services	375,369
Interest	24

**TOTAL REVENUES**

832,951

**EXPENDITURES**

Public Safety - Coroner:

Current:

Personnel services	611,277
Operating services	160,223
Insurance	30,498
Professional fees	17,814
Materials and supplies	9,940
Repairs and maintenance	1,855
Travel and miscellaneous	222

**TOTAL EXPENDITURES**

831,829

**EXCESS OF REVENUES OVER EXPENDITURES**

1,122

**FUND BALANCE**

Beginning of year	<u>68,802</u>
End of year	<u>\$ 69,924</u>

See accompanying notes.

**TERREBONNE PARISH CORONER**  
 Terrebonne Parish Consolidated Government  
 Reconciliation of the Governmental Fund Balance Sheet  
 to the Statement of Net Position  
 December 31, 2020

Fund balance - governmental fund	\$ 69,924
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets of \$234,572 net of accumulated depreciation of \$183,206 are not financial resources and, therefore, are not reported in the governmental fund.	51,366
Deferred outflows of resources related to OPEB liability	42,687
Long-term liabilities are not reported as fund liabilities because they are not due and payable in the current period, but are presented as liabilities in the statement of net position. Those liabilities consist of:	
Compensated absences payable	(2,238)
Other post-employment benefits payable	(269,158)
Deferred inflows of resources related to OPEB liability	<u>(153,511)</u>
Net position (deficit) of governmental activities	<u><u>\$ (260,930)</u></u>

See accompanying notes.

**TERREBONNE PARISH CORONER**

Terrebonne Parish Consolidated Government  
Reconciliation of the Statement of Revenues, Expenditures and Change in Fund  
Balance of Governmental Fund to the Statement of Activities  
Year Ended December 31, 2020

Change in fund balance - governmental fund \$ 1,122

Total change in net position reported for governmental activities in the  
Statement of Activities is 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 useful lives and reported as depreciation expense.

Depreciation expense (15,925)

Generally expenditures recognized in the fund financial statements are  
limited to only those that use current financial resources but expenses and  
liability are reported in the statement of activities when they are incurred.

Net change in OPEB obligation 12,645

Change in net position \$ (2,158)

See accompanying notes.

**TERREBONNE PARISH CORONER**  
Terrebonne Parish Consolidated Government  
Notes to the Financial Statements  
Year Ended December 31, 2020

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Terrebonne Parish Coroner, (the Coroner) was created by the Terrebonne Parish Council, by virtue of the authority conferred by Chapter 3, Title 33 of the Louisiana Revised Statute of 1950. The Terrebonne Parish Coroner is chosen by the voters of Terrebonne Parish and serves a four-year term. The Coroner is in charge of investigating all deaths, performing autopsies, providing mental investigations, mental evaluation and commitment, court ordered sanity commission exams, and examining possible sex offense investigations.

The accounting policies of the Coroner conform to accounting principles generally accepted in the United States 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 principles. The following is a summary of significant accounting policies:

**A. REPORTING ENTITY**

Because the Parish is financially accountable as related to the Coroner, the Coroner was determined to be a component unit of the Terrebonne Parish Consolidated Government, the governing body of the parish.

The accompanying financial statements present information only on the funds maintained by the Coroner and do not present information on the Consolidated Government, the general government services provided by that governmental unit, or other government units that comprise the governmental reporting entity.

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

**B. BASIS OF PRESENTATION**

GASB statements established standards for external financial reporting for all state and local governmental entities which includes a statement of net position and a statement of activities. It requires the classification of net position into three components – net investment in capital assets, restricted, and unrestricted. These classifications are defined as follows:

Net investment in capital assets – This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net

**TERREBONNE PARISH CORONER**  
Terrebonne Parish Consolidated Government  
Notes to the Financial Statements  
Year Ended December 31, 2020

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted – This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – This component of net position consists of net position that does not meet the definition of “restricted” or “net investment in capital assets”.

GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied. It establishes fund balance classifications that comprise hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. These classifications are defined as follows:

Nonspendable – This component of fund balance includes amounts that cannot be spent due to form, including inventories and prepaid amounts. Also included are amounts that must be maintained intact legally or contractually.

Restricted – This component of fund balance includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed – This component of fund balance includes amounts that can be used only for the specific purposes determined by a formal action of the Coroner.

Assigned – This component of fund balance is intended to be used by the Coroner for specific purposes but do not meet the criteria to be classified as restricted or committed.

Unassigned – This component of fund balance is the residual classification for the Coroner’s general fund and includes all spendable amounts not contained in the other classifications.

Stabilization Funds – This component of fund balance covers such things as revenue shortfalls, emergencies, or other purposes. The authority to set aside resources often comes from a statute, ordinance, or constitution.

**TERREBONNE PARISH CORONER**  
Terrebonne Parish Consolidated Government  
Notes to the Financial Statements  
Year Ended December 31, 2020

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

The Coroner's basic financial statements consist of the government-wide statements on all activities of the Coroner and the governmental fund financial statements.

*Government-wide Financial Statements:*

The government wide financial statements include the Statement of Net Position and the Statement of Activities for all activities of the Coroner. The government-wide presentation focuses primarily on the sustainability of the Coroner as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. Governmental activities generally are financed through intergovernmental revenues and charges for services.

*Fund Financial Statements:*

The daily accounts and operations of the Coroner are organized on the basis of a fund and accounts groups, each of which is considered a separate accounting entity. The operations of the fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures. Government resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The following is the Governmental Fund of the Coroner:

**General Fund** – The General Fund is the operating fund of the Coroner. It is used to account for all financial resources except those that are required to be accounted for in another fund.

**C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

*Government-wide Financial Statements:*

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.

**TERREBONNE PARISH CORONER**  
Terrebonne Parish Consolidated Government  
Notes to the Financial Statements  
Year Ended December 31, 2020

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

*Fund Financial Statements:*

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Governmental funds are maintained on the modified accrual basis of accounting.

Charges for services are recorded when earned since they are measurable and available. Miscellaneous revenues are recorded as revenues when received in cash by the Coroner because they are generally not measurable until actually received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Allocations of cost such as depreciation are not recognized in the governmental funds.

**D. CASH AND CASH EQUIVALENTS**

The Coroner considers all highly liquid investments purchased with an initial maturity of three months or less to be cash equivalents.

**E. ACCOUNTS RECEIVABLE**

The financial statements for the Coroner contain no allowance for uncollectible accounts. Uncollectible amounts are recognized as bad debts at the time information becomes available which would indicate the particular receivable is uncollectible. These amounts are not considered to be material in relation to the financial position or operations of the Coroner.

**F. CAPITAL ASSETS**

The accounting treatment over property, plant and equipment (capital assets) depends on whether the assets are reported in the government-wide or fund financial statements.

Government-wide Financial Statements:

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets purchased or acquired with an original cost of \$1,000 or more are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their estimated fair value at the date

**TERREBONNE PARISH CORONER**  
Terrebonne Parish Consolidated Government  
Notes to the Financial Statements  
Year Ended December 31, 2020

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

of donation. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by the type of asset is as follows:

Equipment	3-10 years
Vehicles	3-5 years

Fund Financial Statements:

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Capital assets acquired for the Coroner's use prior to January 1, 2010 are property of the Terrebonne Parish Consolidated Government and are included in the capital assets of the Parish. Those assets are recorded in the financial records of the Parish.

**G. DEFERRED OUTFLOWS / INFLOWS OF RESOURCES**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources, which represents a consumption of net position that applies to future periods. The Coroner has deferred outflows of resources related to other post-employment benefit obligations.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources, which represents an acquisition of net position that applies to future periods. The Coroner has deferred inflows of resources related to other post-employment benefit obligations.

**H. ENCUMBRANCES**

The Coroner does not utilize encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledgers.

**TERREBONNE PARISH CORONER**  
Terrebonne Parish Consolidated Government  
Notes to the Financial Statements  
Year Ended December 31, 2020

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

I. OPERATING BUDGETARY DATA

As required by Louisiana Revised Statutes 39:1393, the Coroner adopted a budget for the General Fund. The Coroner did not amend its budget during the year. All budgeted amounts which are not expended, or obligated through contracts, lapse at year-end. The General Fund budget is adopted on a basis materially consistent with accounting principles generally accepted in the United States of America. The General Fund budget presentation is included in the required supplementary information.

J. COMPENSATED ABSENCES

Full-time employees of the Coroner can accrue up to 96 hours per year of vacation time on their anniversary date and accumulate up to 136 hours after 10 years. Unused vacation time is lapsed on the employee's anniversary date. The balance of unused annual leave is due to the employee at the time of termination. Employees of the Coroner also accumulate a maximum of 60 days of sick leave. However, sick leave is forfeited upon termination.

K. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Estimates of the Coroner primarily relate to capital assets' useful lives.

L. RECENT ACCOUNTING PRONOUNCEMENT

GASB Statement No. 84, "Fiduciary Activities" improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Management has implemented this Statement with no material impact on the financial statements.

**TERREBONNE PARISH CORONER**  
 Terrebonne Parish Consolidated Government  
 Notes to the Financial Statements  
 Year Ended December 31, 2020

**NOTE 2 – CASH AND CASH EQUIVALENTS**

Under state law, the Coroner may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of another state in the Union, or the laws of the United States.

State law requires that deposits (cash and certificates of deposits) of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana, and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision. The year-end balance of deposits is as follows:

	Bank Balance	Reported Amount
Cash	\$ 92,602	\$ 80,931

Custodial credit risk is the risk that in the event of a bank failure, the Coroner's deposits may not be returned to it. As of December 31, 2020, none of the deposits were exposed to credit risk as these deposits were insured in accordance with state law by FDIC coverage.

**NOTE 3 – DUE FROM OTHER GOVERNMENTAL UNITS**

The amounts due to the Terrebonne Parish Coroner's Office from other governments at December 31, 2020 is as follows:

Lafourche Parish Government	\$ 500
Acadia Parish Coroner	600
St. Landry Parish Coroner	600
Lafayette Parish Coroner	400
Allen Parish Coroner	100
East Feliciana Parish Coroner	100
Iberia Parish Coroner	100
St. Bernard Parish Coroner	100
St. Charles Parish Coroner	100
St. Mary Parish Government	100
	\$2,700

**TERREBONNE PARISH CORONER**  
 Terrebonne Parish Consolidated Government  
 Notes to the Financial Statements  
 Year Ended December 31, 2020

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2020 was as follows:

	December 31, 2019	Additions	Deletions	December 31, 2020
Government Activities:				
Capital assets being depreciated:				
Equipment	\$ 140,353	\$ -	\$ -	\$ 140,353
Vehicles	94,219	-	-	94,219
Total capital assets being depreciated	<u>234,572</u>	<u>-</u>	<u>-</u>	<u>234,572</u>
Less accumulated depreciation for:				
Equipment	(108,279)	(7,121)	-	(115,400)
Vehicles	(59,002)	(8,804)	-	(67,806)
Total accumulated depreciation	<u>(167,281)</u>	<u>(15,925)</u>	<u>-</u>	<u>(183,206)</u>
Total capital assets, net of depreciation	<u>\$ 67,291</u>	<u>\$(15,925)</u>	<u>\$ -</u>	<u>\$ 51,366</u>

**NOTE 5 – LONG-TERM OBLIGATIONS**

The Coroner has a long-term obligation for other post-employment benefit obligations. The following is a summary of the long-term obligation transactions during the year:

	December 31, 2019	Additions	Reductions	December 31, 2020
OPEB	<u>\$ 447,494</u>	<u>\$ -</u>	<u>\$ 178,336</u>	<u>\$ 269,158</u>

**NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

Plan Description - The Terrebonne Parish Coroner's Office's medical benefits are provided through a single employer defined benefit healthcare plan and are made available to eligible employees, retirees, and their dependents as approved by the Terrebonne Parish Council and adopted by the Coroner. The Coroner funds the entire premium for medical and dental insurance on all employees.

Retirement eligibility provisions are as follows: for employees hired prior to January 1, 2013, to be eligible to continue coverage, retired employees must have at least ten years of service with the Parish and be eligible for retirement under one of the Parish-sponsored state retirement programs. For all employees hired on or after January 1, 2013, a retiring employee must have thirty years of service and reached age 55. Employees who, at the

**TERREBONNE PARISH CORONER**  
Terrebonne Parish Consolidated Government  
Notes to the Financial Statements  
Year Ended December 31, 2020

**NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Cont.)**

time of retirement, have not participated in the group insurance program for a minimum of five continuous years immediately prior to retirement shall not be eligible for retirement group insurance coverage. Additionally, retirees who chose not to participate in the group insurance coverage at the time of their retirement will not be allowed to join the group health insurance program at a later date. Effective January 1, 2015, all employees hired prior to January 1, 2013 shall be eligible to continue participation in group medical insurance coverage under the following vesting schedule: 1 to 15 years of service, 2.75% per year; 16 to 20 years of service, 3.75% per year; and 21 to 30 years of service, 4% per year. For example, the Parish will pay 80% of the premiums for group insurance coverage for an eligible employee who retires after 25 years of creditable service. The Parish will pay up to 80% of the group insurance premium or the maximum percentage of premium paid for active employees; whichever is lesser. Effective January 1, 2019, a fully insured Medicare Advantage plan for Medicare-eligible retirees is also offered.

Method of Determining Value of Benefits - The Coroner maintains the following plans covering eligible retired employees, spouses, and their dependents. First, a self-insured health plan for retirees with two benefit options; standard plan covers medical and prescription drug benefits or premium plan with the same benefits as the standard plan, but with lower member cost-sharing. Second, a self-insured dental plan. Third, retirees can continue their fully insured life benefits. The death benefit for retirees is equal to \$10,000 until age 70 and \$5,000 thereafter. Retirees with family medical and dental coverage, the spousal death benefit is \$2,500 and the child death benefit is \$1,000.

Medicare Advantage Plan – Effective January 1, 2019, retirees age 65 and over have the option of enrolling in a Medicare Advantage plan. Approximately 85% of eligible retirees participate in this plan.

Employee Turnover Rates are based on the pension retirement system valuations, adjusted by a factor of 1.75 to be consistent with recent Parish experience.

Fund Policy - The Terrebonne Parish Coroner's Office recognizes the cost of providing post-employment benefits (the Terrebonne Parish Coroner's Office's portion of the retiree insurance benefit premiums) as an expense when the benefit premiums are due and thus finances the cost of the post-employment benefits on a pay-as-you-go basis. In 2020, the Terrebonne Parish Coroner's Office's portion of health care funding cost for retired employees totaled \$24,354.

**TERREBONNE PARISH CORONER**  
Terrebonne Parish Consolidated Government  
Notes to the Financial Statements  
Year Ended December 31, 2020

**NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Cont.)**

The following changes were made to assumptions since the last GASB 75 valuation:

1. Discount Rate: The discount rate was decreased from 2.75% to 2.00%. See the next section for more details. This change resulted in a decrease in the Total OPEB Liability.
2. Medical Trend Rates: Medical trends were updated to be more consistent with current expectations.
3. Mortality Rates: The generational mortality improvement scale was updated from MP-2019 to MP-2020, resulting in a decrease in Total OPEB Liability.

The Total OPEB Liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Measurement Date:	December 31, 2020
Actuarial Valuation Date:	January 1, 2020
Inflation:	2.50%
Salary Increase, including inflation:	3.00%
Discount Rate:	2.00%
Prior Year Discount Rate:	2.75%

Healthcare Cost Trend Rate - The expected rate of increase in medical cost is based on a graded schedule beginning with 7% annually, down to an ultimate annual rate of 5% after five or more years. The expected rate of increase in dental cost begins with 4% annually, reduced to an ultimate rate of 3% after five or more years.

The discount rate was based on the December 31, 2020 Fidelity General Obligation AA 20-Year Yield.

There is one inactive employee currently receiving benefit payments along with four active employees. There are no inactive employees entitled to but not yet receiving benefit payments.

**TERREBONNE PARISH CORONER**  
 Terrebonne Parish Consolidated Government  
 Notes to the Financial Statements  
 Year Ended December 31, 2020

**NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Cont.)**

Changes in total OPEB liability are as follows:

Balance at December 31, 2019	<u>\$ 447,494</u>
Changes for the year:	
Service cost	7,912
Interest	9,119
Differences between expected and actual experience	(39,935)
Changes in assumptions or other inputs	(149,235)
Benefit payments	<u>(6,197)</u>
Net changes	<u>(178,336)</u>
Balance at December 31, 2020	<u><u>\$ 269,158</u></u>

OPEB Expense and Deferred Outflows and Deferred Inflows of Recourses Related to OPEB:

OPEB Expense	
Service cost	\$ 7,912
Interest on liabilities	9,119
Difference between actual and expected experience	(6,364)
Changes in assumptions/inputs	<u>(10,667)</u>
Total OPEB Expense	<u><u>\$ -</u></u>

Deferred Outflows and Inflows	<u>Outflows</u>	<u>Inflows</u>
Differences between actual and expected experience	\$ 6,131	\$ 33,209
Changes of assumptions or other inputs	<u>36,556</u>	<u>120,302</u>
Total Deferred Outflows and Inflows	<u><u>\$ 42,687</u></u>	<u><u>\$ 153,511</u></u>

**TERREBONNE PARISH CORONER**  
Terrebonne Parish Consolidated Government  
Notes to the Financial Statements  
Year Ended December 31, 2020

**NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Cont.)**

Amounts reported and deferred outflows of resources and deferred inflows of resources related to OPEB expense will be recognized in OPEB expense as follows:

<u>Year Ended December 31,</u>	
2021	\$ (30,510)
2022	(30,510)
2023	(30,510)
2024	(19,294)

**NOTE 7 – DEFICIT IN NET POSITION**

The Coroner's net position at January 1, 2020 was a deficit balance of \$258,772. There was a decrease in net position of \$2,158 which increased the deficit balance to \$260,930 at December 31, 2020.

**NOTE 8 – RISK MANAGEMENT**

The Coroner is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illness; natural disasters; and employee accident and health benefits. The Coroner is covered under the Parish's risk management program for general liability, workers' compensation, group insurance and property insurance. No settlements were made during the year that exceeded the Coroner's insurance coverage. During the year ended December 31, 2020, the Coroner reimbursed the Parish \$207,584 for group insurance premiums, workers compensation premiums, general liability premiums, and property insurance premiums.

**NOTE 9 – LITIGATION AND CLAIMS**

The Parish administers all claims filed against the Coroner. At December 31, 2020, the Coroner had no litigation or claims pending.

**NOTE 10 – OTHER MATTER**

The currently elected Coroner died on August 17, 2020. On September 2, 2020, the Parish Council adopted a resolution naming acting Chief Deputy Coroner as the interim Coroner until the commencement of the term of the next elected Coroner.

**TERREBONNE PARISH CORONER**  
Terrebonne Parish Consolidated Government  
Notes to the Financial Statements  
Year Ended December 31, 2020

**NOTE 11 – SUBSEQUENT EVENTS**

Subsequent events were evaluated by management through April 21, 2021, which is the date the financial statements were available to be issued. It was determined that there were no events that require disclosure.

**REQUIRED SUPPLEMENTARY INFORMATION**

**TERREBONNE PARISH CORONER**  
Terrebonne Parish Consolidated Government  
Budgetary Comparison Schedule  
General Fund  
Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance - Favorable (Unfavorable)
<b>REVENUES</b>				
Intergovernmental:				
Terrebonne Parish				
Consolidated Government	\$ 740,120	\$ 740,120	\$ 457,558	\$ (282,562)
Charges for Services	42,000	42,000	375,369	333,369
Miscellaneous:				
Other	36,000	36,000	-	(36,000)
Interest	10	10	24	14
<b>TOTAL REVENUES</b>	<u>818,130</u>	<u>818,130</u>	<u>832,951</u>	<u>14,821</u>
<b>EXPENDITURES</b>				
Current:				
Public Safety:				
Personnel services	610,194	610,194	611,277	(1,083)
Operating services	167,200	167,200	160,223	6,977
Insurance	31,757	31,757	30,498	1,259
Professional fees	26,600	26,600	17,814	8,786
Materials and supplies	16,500	16,500	9,940	6,560
Travel and miscellaneous	5,450	5,450	222	5,228
Bad debt	200	200	-	200
Repairs and maintenance	2,500	2,500	1,855	645
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>860,401</u>	<u>860,401</u>	<u>831,829</u>	<u>28,572</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(42,271)	(42,271)	1,122	43,393
<b>FUND BALANCE, BEGINNING</b>	<u>68,802</u>	<u>68,802</u>	<u>68,802</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 26,531</u>	<u>\$ 26,531</u>	<u>\$ 69,924</u>	<u>\$ 43,393</u>

See Independent Auditor's Report.

**TERREBONNE PARISH CORONER**  
 Terrebonne Parish Consolidated Government  
 Schedule of Changes in the Total OPEB Liability  
 Year Ended December 31, 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total OPEB Liability</b>			
Service cost	\$ 7,912	\$ 6,984	\$ 16,231
Interest	9,119	9,520	23,650
Changes of benefit terms	(39,935)	-	(3,508)
Differences between expected & actual experience	(149,235)	13,984	(24,473)
Changes in assumptions or other inputs	-	77,822	(354,545)
Benefit payments	<u>(6,197)</u>	<u>(11,521)</u>	<u>(9,838)</u>
<b>Net Change in Total OPEB Liability</b>	(178,336)	96,789	(352,483)
<b>Total OPEB Liability - beginning</b>	<u>447,494</u>	<u>350,705</u>	<u>703,188</u>
<b>Total OPEB Liability - end</b>	<u>\$ 269,158</u>	<u>\$ 447,494</u>	<u>\$ 350,705</u>
Covered Employee Payroll	<u>\$ 147,327</u>	<u>\$ 206,203</u>	<u>\$ 203,424</u>
Total OPEB liability as a percentage of covered employee payroll	<u>182.70%</u>	<u>217.02%</u>	<u>172.40%</u>

**Notes to Schedule:**

*Changes of Benefit Terms:* Effective 1/1/2019, a Medicare Advantage plan was introduced as an option for eligible retirees.

*Changes of Assumptions:* Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period.

The following are discount rates used in each period:

2018	3.71%
2019	2.75%
2020	2.00%

See Independent Auditor's Report.

**SUPPLEMENTAL INFORMATION**

**TERREBONNE PARISH CORONER**  
 Terrebonne Parish Consolidated Government  
 Schedule of Compensation, Benefits and  
 Other Payments to Agency Head  
 Year Ended December 31, 2020

Agency Head Name: Dr. Victor E. Tedesco III, Coroner

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 54,175
Benefits- insurance	14,251
Benefits- retirement	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	38
Membership fees	350
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

Dr. Victor E. Tedesco III died on August 17, 2020 during his term as the elected coroner. As such, the Parish Council named Chief Deputy Coroner, Dr. Charles Ledoux, as the Coroner until the next election.

Agency Head Name: Dr. Charles Ledoux, Coroner

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 68,053
Benefits- insurance	21,376
Benefits- retirement	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Membership fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

This schedule is used to satisfy the reporting requirements of R.S. 24:513(A)(3).

See Independent Auditor's Report.

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

**Martin  
and  
Pellegrin**

103 Ramey Road  
Houma, Louisiana 70360

*Certified public Accountants  
(A Professional Corporation)*

Ph. (985) 851-3638  
Fax (985) 851-3951

**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**

To the Terrebonne Parish Coroner  
Terrebonne Parish Consolidated Government  
Houma, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America 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 the General Fund of the Terrebonne Parish Coroner (the Coroner), a component unit of Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Coroner's basic financial statements, and have issued our report thereon dated April 21, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the 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 the Coroner's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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

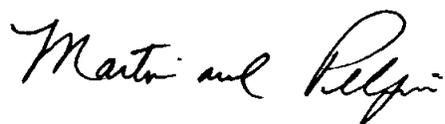
control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the 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 determination of financial statement amounts. 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.

A handwritten signature in black ink that reads "Martin and Pelquin". The signature is written in a cursive, flowing style.

Houma, Louisiana  
April 21, 2021

**TERREBONNE PARISH CORONER**  
Terrebonne Parish Consolidated Government  
Schedule of Findings and Responses  
Year Ended December 31, 2020

**Section I – Summary of Auditor’s Results**

1. The auditor's report expresses an unmodified opinion on the basic financial statements of the Terrebonne Parish Coroner.
2. No significant control deficiencies were noted during the audit of the financial statements.
3. No instances of noncompliance or other matters required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No instances of noncompliance under the provisions of the Louisiana Governmental Audit Guide were noted during the audit of the financial statements.
5. A management letter was not issued.
6. The Coroner did not receive or expend federal funds during the year.

**Section II – Financial Statement Findings**

No findings material to the basic financial statements of the Terrebonne Parish Coroner, which would be required to be reported in accordance with *Government Auditing Standards*, were noted during the audit.

**Section III – Federal Awards**

No federal awards were received during the year.

**REPORTS BY MANAGEMENT**

**TERREBONNE PARISH CORONER**  
Terrebonne Parish Consolidated Government  
Summary Schedule of Prior Year Audit Findings  
Year Ended December 31, 2020

Note: the prior findings related to the December 31, 2019 audit engagement.

**Section I – Internal Control and Compliance Material to the Financial Statements**

This section is not applicable.

**Section II – Internal Control and Compliance Material to Federal Awards**

This section is not applicable.

**Section III – Management Letter**

This section is not applicable.