

**POINTE COUPEE PARISH CORONER'S OFFICE**

New Roads, Louisiana

**FINANCIAL REPORT**

(Reviewed)

December 31, 2020

**POINTE COUPEE PARISH CORONER'S OFFICE**

New Roads, Louisiana

**TABLE OF CONTENTS**

December 31, 2020

	<u><b>Exhibit</b></u>	<u><b>Page</b></u>
<b>INDEPENDENT ACCOUNTANTS' REVIEW REPORT</b>		1
<b>FINANCIAL STATEMENTS</b>		
Statement of Net Position and General Fund Balance Sheet	A	3
Statement of Activities and General Fund Statement of Revenues, Expenditures and Changes in Fund Balance	B	4
Notes to Financial Statements	C	5
<b>SUPPLEMENTARY INFORMATION</b>	<u><b>Schedule</b></u>	
Schedule of Compensation, Benefits and Other Payments to Agency Head	1	9
<b>INDEPENDENT ACCOUNTANTS' REPORT ON AGREED UPON PROCEDURES</b>		10
Louisiana Compliance Questionnaire		14

**INDEPENDENT ACCOUNTANTS' REVIEW REPORT**

Pointe Coupee Parish Coroner's Office  
New Roads, Louisiana

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

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

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

**Accountants' Responsibility**

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

**Accountants' Conclusion**

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

**Required Supplementary Information**

Management has omitted the management's discussion and analysis, general fund statement of revenue, expenditures, and changes in fund balance – budget to actual, and notes to the general fund statement of revenue, expenditures, and changes in fund balance – budget to actual, information that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information although not a required part of the basic financial statements, is required by Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economical, or historical context.

### Supplementary Information

The supplementary information contained in Schedule 1 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such.

*Faulk & Winkler, LLC*  
Certified Public Accountants

Baton Rouge, Louisiana  
June 18, 2021

**POINTE COUPEE PARISH CORONER'S OFFICE**  
New Roads, Louisiana

**STATEMENT OF NET POSITION AND  
GENERAL FUND BALANCE SHEET**

December 31, 2020

(See Independent Accountants' Review Report)

**ASSETS**

Cash \$ 21,529

**LIABILITIES**

Accounts payable and accrued liabilities 5,764

**FUND BALANCE / NET POSITION**

Unassigned / Unrestricted 15,765

Total liabilities and fund balance / net position \$ 21,529

The accompanying notes to the financial statements  
are an integral part of this statement.

**POINTE COUPEE PARISH CORONER'S OFFICE**  
New Roads, Louisiana

**STATEMENT OF ACTIVITIES AND GENERAL FUND STATEMENT  
OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**

For the year ended December 31, 2020

(See Independent Accountants' Review Report)

**REVENUES**

Retainer - Pointe Coupee Health Services District	\$	200,000
Charges for services and other income		<u>6,385</u>
Total revenues		<u>206,385</u>

**EXPENDITURES**

Contract services		134,000
Professional fees		46,340
Other		<u>14,262</u>
Total expenditures		<u>194,602</u>

Net change in fund balance / net position 11,783

**FUND BALANCE / NET POSITION**

Beginning of year		<u>3,982</u>
End of year	\$	<u><u>15,765</u></u>

The accompanying notes to the financial statements  
are an intergral part of this statement.

**POINTE COUPEE CORONER'S OFFICE**

New Roads, Louisiana

**NOTES TO FINANCIAL STATEMENTS**

(See Independent Accountants' Review Report)

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

**Nature of activities**

As provided by Chapter 3 of Title 33 of the Louisiana Revised Statutes of 1950, the voters of Pointe Coupee Parish elect the Pointe Coupee Parish Coroner (the Coroner) for a four year term. The Coroner investigates all deaths, performs autopsies, furnishes death certificates, and examines other cases for other crimes under police investigation.

**Basis of presentation**

The Coroner's Office's basic financial statements consist of the government-wide statements of the primary government and the general fund financial statements. The Coroner's Office has only the general fund, which accounts for its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in this fund based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The financial statements include only those accounts and transactions which relate to the Coroner's Office.

***Government-wide Financial Statements***

The government-wide financial statements include the Statement of Net Position and the Statement of Activities for all non-fiduciary activities of the Coroner's Office. The government-wide presentation focuses primarily on the sustainability of the government as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

Governmental activities are generally financed through intergovernmental appropriations, and charges for services.

The government-wide statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or business-type activity, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function.

***Fund Financial Statements***

The fund financial statements are very similar to the traditional government fund statements as prepared by governments prior to the issuance of GASB No. 34. Emphasis is now on the major funds in either the governmental or business-type categories. The Coroner's Office consists of one governmental fund, the general fund.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### *Fund Financial Statements (continued)*

**General Fund** - The general fund is the general operating fund of the Coroner's Office. It is used to account for all financial resources except those required to be accounted for in another fund. The general fund is always a major fund.

### **Basis of accounting and measurement focus**

#### *Governmental-wide Financial Statements*

The government-wide financial statements are reported using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

#### *Fund Financial Statements*

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

General fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the government's availability criteria (susceptible to accrual). "Available" means collectible within the current period or within 60 days after year-end. Charges for services are recorded as earned since they are measurable and available. Expenditures are generally recognized in the accounting period in which the liability is incurred.

The non-exchange transaction, in which the Coroner's Office receives value without directly giving value in return includes quarterly appropriation received from the Pointe Coupee Parish Government's Health Services District.

#### *Government-wide Net Position*

Government-wide net position is divided into three components:

- Net investment in capital assets - consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets. The Coroner's Office has no net investment in capital assets at year end.
- Restricted net position - consist of net position that is restricted by the Coroner's Office's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors. The Coroner's Office has no restricted net position at year end.
- Unrestricted - all other net position is reported in this category.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of accounting and measurement focus (continued)**

***Governmental Fund Balances***

In the general fund financial statements, fund balances are classified as follows:

- **Nonspendable** - Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact. The Coroner's Office has no restricted fund balance at year end.
- **Restricted** - Amounts that can be spent only for specific purposes because of the Pointe Coupee Parish, state or federal laws, or externally imposed conditions by grantors or creditors. The Coroner's Office has no restricted fund balance at year end.
- **Committed** - Amounts that can be used only for specific purposes determined by a resolution adopted by the Coroner's Office. This includes the budget reserves. The Coroner's Office has no restricted fund balance at year end.
- **Assigned** - Amounts that are designated by the Coroner for a particular purpose but are not spendable until a budget is adopted. The Coroner's Office has no restricted fund balance at year end.
- **Unassigned** - All amounts not included in other spendable classifications.

**Cash and cash equivalents**

The Coroner's Office considers all highly liquid investments with a maturity of three months or less at the date of acquisition to be cash equivalents. As of December 31, 2020, there were no restrictions on cash balances. All amounts on deposit at financial institutions were covered by federal depository insurance at December 31, 2020. The Coroner's Office had no cash equivalents at December 31, 2020.

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates. Estimates are used primarily when accounting for accounts payable and accrued liabilities.

**Subsequent events**

In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through June 18, 2021, which was the date the financial statements were available to be issued.

**NOTE 2 - ECONOMIC DEPENDENCY**

The Coroner's Office receives quarterly retainer installments from the Pointe Coupee Parish Government's Health Service District. Revenue derived from the Health Service District accounted for approximately 97% of total revenues for the year; the loss of this significant support would have a material adverse effect on the Coroner's Office.

**POINTE COUPEE PARISH CORONER'S OFFICE**  
New Roads, Louisiana

**SCHEDULE OF COMPENSATION, BENEFITS AND  
OTHER PAYMENTS TO AGENCY HEAD**

For the year ended December 31, 2020

(See Independent Accountants' Review Report)

**Agency Head:** Dr. Harry Kellerman

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

**POINTE COUPEE PARISH CORONER'S OFFICE**  
New Roads, Louisiana

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

For the year ended December 31, 2020

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

To the Pointe Coupee Parish Coroner  
and the Louisiana Legislative Auditor:

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

The procedures and associated findings are as follows:

***Public Bid Law***

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$157,700. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

*No exceptions noted.*

***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).
3. Obtain a list of all employees paid during the fiscal year.
4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.
5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

*There are no employees paid from funds disbursed by the Coroner's Office. Additionally, the Coroner's Office does not have a formal board as the Coroner is an elected official. Finally, there were no disbursements identified that were made to the Coroner's immediate family member(s).*

### ***Budgeting***

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

*Management represented that there were no amendments to the budget during the year.*

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

*No minutes were recorded as the Coroners is an independently elected official whose budget is under \$500,000 and therefore is not subject to public participation rules under R.S. 39:1302.*

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

*No exceptions noted.*

### ***Accounting and Reporting***

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

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

(Continued)

### ***Meetings***

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

*The Coroner's Office held no public meetings during 2020.*

### ***Debt***

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

*We scanned the bank deposit slips and discussed deposits with management and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness during the year ended December 31, 2020.*

### ***Advances and Bonuses***

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

*There were no payroll disbursements made as the Coroner's Office has no employees. No bonus or advances or gifts were identified during 2020.*

### ***State Audit Law***

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

*The Coroner's Office submitted the review report in a timely manner and in accordance with R.S. 24:513.*

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:221 I, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

*Management represented that the Coroner's Office did not enter into any contracts that utilized state funds or subject to public bid law during the year ended December 31, 2020.*

***Prior-Year Comments***

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

*Our prior year report, dated December 31, 2019, did not include any suggestions, exceptions, recommendations, or comments.*

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

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

*Faulk & Winkler, LLC*  
Certified Public Accountants

Baton Rouge, Louisiana  
June 18, 2021

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Governmental Agencies)**

Dear Chief Executive Officer:

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

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

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

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Daryl G. Purpera, CPA, CFE  
Louisiana Legislative Auditor

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Governmental Agencies)**

December 31, 2020

Faulk & Winkler, LLC

6811 Jefferson Highway

Baton Rouge, LA 70806

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

**Public Bid Law**

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

Yes [ x ] No [ ]

**Code of Ethics for Public Officials and Public Employees**

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

Yes [ x ] No [ ]

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

Yes [ x ] No [ ]

**Budgeting N/A**

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

Yes [ ] No [ ]

**Accounting and Reporting**

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

Yes [ x ] No [ ]

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

Yes [ x ] No [ ]

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

Yes [ x ] No [ ]

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

Yes [ x ] No [ ]

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

Yes [ x ] No [ ]

**Meetings N/A**

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.  
Yes [ ] No [ ]

**Debt N/A**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.  
Yes [ ] No [ ]

**Advances and Bonuses N/A**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.  
Yes [ ] No [ ]

**Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.  
Yes [x] No [ ]

**General**

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.  
Yes [x] No [ ]

We have evaluated our compliance with these laws and regulations prior to making these representations.  
Yes [x] No [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.  
Yes [x] No [ ]

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.  
Yes [ ] No [ ]

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.  
Yes [x] No [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.  
Yes [x] No [ ]

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

\_\_\_\_\_  
Secretary \_\_\_\_\_ Date

\_\_\_\_\_  
Treasurer \_\_\_\_\_ Date

14 Q. D. \_\_\_\_\_  
President 12 April 2021 Date