

TERRE BONNE PARISH COMONCH  
HOUMA, LOUISIANA

Financial Reports

December 31, 1995

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF  
THE COMPONENT UNIT FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Terrebonne Parish Coroner  
Houma, Louisiana

We have audited the general purpose financial statements of the Terrebonne Parish Coroner (the Coroner), State of Louisiana, a component unit of the Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 1995, and have issued our report thereon dated April 9, 1997.

We conducted our audit in accordance with generally accepted auditing standards and 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 of material misstatement.

Compliance with laws and regulations applicable to the Coroner is the responsibility of the Coroner. As part of obtaining reasonable assurance about whether financial statements are free of material misstatement, we performed tests of the Coroner's compliance with certain provisions of laws and regulations. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the Coroner, the State of Louisiana and the Legislative Auditor for the State of Louisiana. This restriction is not intended to limit the distribution of this report which is a matter of public record.



April 9, 1997

# Bergeron & Lanoux

— CERTIFIED PUBLIC ACCOUNTANTS —

A PROFESSIONAL CORPORATION

## INDEPENDENT AUDITOR'S REPORT

To the Terrebonne Parish Coroner  
Houma, Louisiana

We have audited the general purpose financial statements of the Terrebonne Parish Coroner (the Coroner), State of Louisiana, a component unit of the Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 1996, as listed in the table of contents. These component unit financial statements are the responsibility of the Coroner. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Terrebonne Parish Coroner as of December 31, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated April 9, 1997, on our consideration of the general purpose financial statements of the Terrebonne Parish Coroner's internal control structure and a report dated April 9, 1997, on its compliance with laws and regulations.



April 9, 1997

TERREBONNE PARISH CORNER  
Houma, Louisiana

Balance Sheet - General Fund

December 31, 1998

ASSETS

Cash	\$	11,175
Due from Terrebonne Parish Consolidated Government		10,579
Due from other governmental units		<u>2,300</u>
Total assets	\$	<u>24,054</u>

LIABILITIES AND FUND BALANCE

Liabilities - accounts payable and accrued expenses	\$	2,801
Fund balance - unreserved		<u>21,250</u>
Total liabilities and fund balance	\$	<u>24,051</u>

See notes to financial statements.

TERREBORNE PARISH CORPORA  
 Houma, Louisiana

Statement of Revenues, Expenditures and Changes  
 in Fund Balance - Budget and Actual - General Fund

Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental			
Terrebonne Parish			
Consolidated Government	\$ 178,784	\$ 303,542	\$ 6,758
Charges for services	120,182	131,170	10,978
Miscellaneous:			
Interest	480	500	20
Other	1,392	1,249	(143)
Total revenues	<u>299,848</u>	<u>316,461</u>	<u>12,613</u>
<b>EXPENDITURES</b>			
Public safety:			
Constable:			
Personal services	236,676	240,053	(3,377)
Operating services	45,492	58,204	(12,712)
Materials and supplies	18,490	11,017	7,473
Travel and other charges	324	208	116
Total expenditures	<u>309,982</u>	<u>309,482</u>	<u>(6,500)</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(2,000)</b>	<b>6,841</b>	<b>10,845</b>
<b>FUND BALANCE</b>			
Beginning of year	<u>12,400</u>	<u>12,400</u>	<u>-</u>
End of year	<u>\$ 10,400</u>	<u>\$ 21,250</u>	<u>\$ 10,845</u>

See notes to financial statements.

TERREBONNE PARISH CORONER  
Houma, Louisiana

Notes to Financial Statements

December 31, 1996

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Chapter 3 of Title 33 of the Louisiana Revised Statutes of 1950, the Terrebonne Parish Coroner is elected by the voters of Terrebonne Parish, for a four year term. The Coroner investigates all deaths, performs autopsies, furnishes death certificates, provides mental health services, mental examinations, protective custody services and examines cases for other crimes under police investigation.

The accounting policies of the Coroner conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

a. Reporting Entity:

The Coroner for Terrebonne Parish is a separately elected official. The Coroner is classified as a component unit of the Terrebonne Parish Consolidated Government who provides a significant portion of the revenues necessary to fund operations.

The activities of the Coroner have been reviewed and it was determined that there are no potential component units which should be included in the financial statements of the Coroner.

b. Fund Accounting:

The Coroner uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

**TERREBORNE PARISH CORONER**  
**Houma, Louisiana**

**Notes to Financial Statements, Continued**

December 31, 1998

The General Fund budget is approved on a basis materially consistent with generally accepted accounting principles.

**e. Bad Debts:**

The financial statements for the Coroner contain no allowance for bad debts. Uncollectible receivables (including amounts due from other governmental units) are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operation of the General Fund.

**f. General Fixed Assets:**

General fixed assets acquired for the Coroner's use are property of the Terrebonne Parish Consolidated Government (the Parish) and are included in the General Fixed Assets Account Group of the Parish.

**g. Vacation and Sick Leave:**

Accumulated vacation and sick leave are recorded as an expenditure of the period in which paid. Vacation may be accumulated to a maximum of 17 days (after 10 years) and sick leave to a maximum of 60 days. Unused vacation time lapses at the employee's anniversary date. All accumulated vacation vests to the employee; however, all accumulated sick leave lapses at separation of employment. There is no material accumulated vacation at December 31, 1998.

**h. Encumbrances:**

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledgers, is not utilized by the Coroner.

**2) CASH AND INVESTMENTS**

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of state or national banks having their principal offices in Louisiana or any other federally insured investments.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the Governor, the State of Louisiana and the Legislative Auditor for the State of Louisiana. This restriction is not intended to limit the distribution of this report which is a matter of public record.

*Bergeron + Lavigne*

April 9, 1997



**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL  
CONTROL STRUCTURE BASED ON AN AUDIT OF THE COMPONENT UNIT  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENTAL AUDITING STANDARDS**

To the Terrebonne Parish Coroner  
Houma, Louisiana

We have audited the general purpose financial statements of the Terrebonne Parish Coroner, (the Coroner), State of Louisiana, a component unit of the Terrebonne Parish consolidated Government, as of and for the year ended December 31, 1999, and have issued our report thereon dated April 9, 1997.

We conducted our audit in accordance with generally accepted auditing standards and 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 of material misstatement.

The Coroner is responsible for establishing and maintaining an internal control structure. In taking this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the component unit financial statements of the Coroner, for the year ended December 31, 1999, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

## SUPPLEMENTARY FINANCIAL REPORTS

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TERREBORNE PARISH COUNCIL  
HOUMA, LOUISIANA

Financial Reports

December 31, 1960

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, and other appropriate public entities. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date MAY 21 1961

TERREBONNE PARISH CORONER  
Houma, Louisiana

Notes to Financial Statements, Continued

December 31, 1995

State law also requires that deposits of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes the 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 Coroner's cash was not in excess of the FDIC insurance during 1995. There were no funds invested in securities during 1995.

3) DUES FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 1995 consisted of the following:

Lafourche Parish Council	\$ 1,000
St. Mary Parish	600
St. John Parish	300
Assumption Parish	200
St. James Parish	100
Jefferson Parish	100
Total	<u>\$ 3,200</u>

4) OPERATING LEASES

The Coroner leases two vehicles under operating leases expiring in January, 1997 and November, 1997.

Minimum future rental payments under these operating leases as of December 31, 1995 are as follows:

December 31, 1997	<u>\$ 3,000</u>
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TERREBONNE PARISH CORONER  
Houma, Louisiana

Notes to Financial Statements, Continued

December 31, 1999

(5) SELF-INSURANCE AND RISK MANAGEMENT

The Coroner participates in the Terrebonne Parish Consolidated Government's self-insurance program for general liability, group health, auto liability, and workers' compensation liability protection. Under the self-insurance program, certain amounts of claims are retained by the Parish and commercial insurance is purchased to cover claims in excess of this amount. The Coroner is billed monthly for his corresponding portion of insurance premiums and loss fund requirements. All claims are forwarded to the Parish for processing.