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Grant Parish Police Jury Coroner's Office

Agreed Upon Procedures

For the Year Ended December 31, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. 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 10 2000

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April 6, 2000

Independent Accountants' Report On Applying Agreed-Upon Procedures

To the Grant Parish Police Jury
Colfax, Louisiana

We were engaged to performed the procedures enumerated below, which were agreed to by the Grant Parish Policy Jury and the Office of the Legislative Auditor, solely to assist these parties in evaluating the activities of the Grant Parish Coroner's Office. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Grant Parish Police Jury and the Office of the Legislative Auditor. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Procedures performed by our staff and the related findings are presented as follows:

Reimbursement Request:

For the year ended December 31, 1999, we inspected reimbursement request submitted to the Police Jury by the Coroner's Office. Based on our inspection, the Coroner's Office request and received reimbursements totaling \$5,376. A summary of the reimbursement request has been prepared and presented as Exhibit A.

Canceled Checks:

In order to determine whether funds actually disbursed by the Coroner's Office were consistent with the request for reimbursement described above, we attempted to examined the canceled checks that were issued by the Coroner's Office. We were unable to complete this procedure because the canceled checks were not available. Based on information provided by the Police Jury's Office, bank statements containing the canceled checks were mailed directly to the previous Coroner; however, the canceled check were not included in any of the records that were provided to the current coroner. Police Jury personnel and the current coroner have attempted to locate additional records but these attempts have been unsuccessful.

Due to the inadequate nature of records maintained by the coroner's office, it appears that state statutes associated with the retention of public records have been violated. It may be possible to have the Bank provide copies of the canceled checks; however, this process is usually somewhat

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The Grant Parish Police Jury

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expensive. Due to the potential expense associated with bank research, it may not be practical to pursue this option in order to determine the disposition of \$5,376.

In order to prevent further problems, we suggest closing the bank account that has been maintained by the Coroner's Office. In the future, expenses associated with operating the Coroner's Office should be paid directly from the Police Jury's general fund. We suggest requiring the Coroner's Office to submit an original invoice before disbursing any funds to vendors. Furthermore, invoices submitted in this manner should include documentation signifying that the Coroner has personally approved the expenditure of public funds and that the expenditure represents an ordinary, necessary cost of operating the office.

We were not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the activities of the Coroner's Office. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the specified users listed above and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.



Rozier, Harrington & McKay,
Certified Public Accountants

Exhibit A

Grant Parish Coroner's Office Expenses Reimbursed by the Police Jury For the Year Ended December 31, 1999

Date	Description	Amount	Autopsies	Supplies	Beeper Service	Rape Exam	Coroner's Association Dues	Protective Custody Orders
Apr - Nov	Lavergne's Telemessaging	362.56	-	-	362.56	-	-	-
31-Aug	The Dodge Company	365.99	-	365.99	-	-	-	-
Apr - Nov	Jeff. Parish Coroner	3,402.35	3,402.35	-	-	-	-	-
5-Apr	Rapides Regional Med Cntr	187.00	-	-	-	187.00	-	-
22-Apr	Wal-Mart	37.13	-	37.13	-	-	-	-
25-May	Complete Photo	24.30	-	24.30	-	-	-	-
25-May	La Coroner's Assn.	350.00	-	-	-	-	350.00	-
June-Nov	Photo Magic	111.58	-	111.58	-	-	-	-
16-Jul	Wal-Mart	95.30	-	95.30	-	-	-	-
2-Apr	Steve Snoumake	55.00	-	-	-	-	-	55.00
27-Jun	Alvis Franks	55.00	-	-	-	-	-	55.00
14-Jul	Tommy McCarter	55.00	-	-	-	-	-	55.00
4-Aug	Martha Beavers	55.00	-	-	-	-	-	55.00
11-Aug	Faye Jackson	55.00	-	-	-	-	-	55.00
28-Aug	Juanita Johnson	55.00	-	-	-	-	-	55.00
3-Sep	Matilde Greenhoward	55.00	-	-	-	-	-	55.00
5-Sep	Tommy McCarter	55.00	-	-	-	-	-	55.00
Total		5,376.21	3,402.35	634.30	362.56	187.00	350.00	440.00