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TERREBONNE PARISH CORONER
HOUMA, LOUISIANA

Financial Reports

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

6/14/00

TERREBONNE PARISH CORONER
HOUMA, LOUISIANA

Financial Reports

December 31, 1999

TERREBONNE PARISH CORONER
HOUMA, LOUISIANA

Financial Reports

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Bergeron & Lanaux

— CERTIFIED PUBLIC ACCOUNTANTS —

A PROFESSIONAL CORPORATION

INDEPENDENT AUDITOR'S REPORT

CLAUDE E. BERGERON, CPA
THOMAS J. LANAUX, CPA
MICHAEL D. BERGERON, CPA
MARK S. FELGER, CPA

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, 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 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 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, 1999, 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 our report dated March 29, 2000, on our consideration of the Terrebonne Parish Coroner's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Bergeron & Lanaux

March 29, 2000

TERREBONNE PARISH CORONER
Houma, Louisiana

Balance Sheet - General Fund

December 31, 1999

ASSETS

| | | |
|--|----|----------------------|
| Cash | \$ | 6,098 |
| Due from Terrebonne Parish Consolidated Government | | 11,825 |
| Due from other governmental units | | <u>3,300</u> |
| Total assets | \$ | <u><u>21,223</u></u> |

LIABILITIES AND FUND BALANCE

| | | |
|---|----|----------------------|
| Liabilities - accounts payable and accrued expenses | \$ | 7,249 |
| Fund balance - unreserved | | <u>13,974</u> |
| Total liabilities and fund balance | \$ | <u><u>21,223</u></u> |

TERREBONNE PARISH CORONER
Houma, Louisiana

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

Year Ended December 31, 1999

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|--|-----------------|------------------|--|
| <u>REVENUES</u> | | | |
| Intergovernmental: | | | |
| Terrebonne Parish | | | |
| Consolidated Government | \$ 219,832 | \$ 222,935 | \$ 3,103 |
| Charges for services | 146,760 | 153,257 | 6,497 |
| Miscellaneous: | | | |
| Interest | 408 | 462 | 54 |
| Other | 2,712 | 2,410 | (302) |
| | <u>369,712</u> | <u>379,064</u> | <u>9,352</u> |
| Total revenues | | | |
| <u>EXPENDITURES</u> | | | |
| Public safety: | | | |
| Coroner: | | | |
| Personal services | 285,036 | 286,994 | (1,958) |
| Operating services | 68,216 | 68,183 | 33 |
| Materials and supplies | 9,745 | 10,406 | (661) |
| Capital outlay | 6,100 | 6,115 | (15) |
| | <u>369,097</u> | <u>371,698</u> | <u>(2,601)</u> |
| Total expenditures | | | |
| <u>EXCESS REVENUES (EXPENDITURES)</u> | 615 | 7,366 | 6,751 |
| <u>FUND BALANCE</u> | | | |
| Beginning of year | <u>6,608</u> | <u>6,608</u> | <u>-</u> |
| End of year | <u>\$ 7,223</u> | <u>\$ 13,974</u> | <u>\$ 6,751</u> |

TERREBONNE PARISH CORONER
Houma, Louisiana

Notes to Financial Statements

December 31, 1999

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.

TERREBONNE PARISH CORONER
Houma, Louisiana

Notes to Financial Statements, Continued

December 31, 1999

Governmental Funds

Governmental Funds are those through which the governmental functions of the Coroner are financed. The acquisition, use and balances of the Coroner's expendable financial resources and the related liabilities are accounted for through Governmental Funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following is the Governmental Fund of the Coroner:

General Fund - The General Fund is the general operating fund of the Coroner. It is used to account for all financial resources and expenditures.

c. Basis of Accounting:

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

The governmental fund type (General Fund) is accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Charges for services are recorded when earned since they are measurable and available. Intergovernmental revenues represent reimbursements for employee salaries, payroll taxes, insurance, and other expenditures. Such revenues are recorded when the qualifying expenditure is incurred.

Expenditures are generally recognized when the related fund liability is incurred.

d. Operating Budgetary Data:

As required by Louisiana Revised Statute 39:1303, the Coroner adopted a budget for the General Fund. All budgeted amounts that are not expended, or obligated through contracts, lapse at year end. The original budget was approved following a public hearing and was subsequently amended following a public hearing.

TERREBONNE PARISH CORONER
Houma, Louisiana

Notes to Financial Statements, Continued

December 31, 1999

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 employees; however, all accumulated sick leave lapses at separation of employment. There is no material accumulated vacation at December 31, 1999.

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.

TERREBONNE PARISH CORONER
Houma, Louisiana

Notes to Financial Statements, Continued

December 31, 1999

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.

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 1999. There were no funds invested in securities during 1999.

3) DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 1999 consisted of the following:

| | |
|--------------------------|-----------------|
| Lafourche Parish Council | \$ 2,000 |
| St. Mary Parish | 800 |
| St. John Parish | 100 |
| St. James Parish | 100 |
| St. Charles | 100 |
| Assumption Parish | 200 |
| Total | <u>\$ 3,300</u> |

TERREBONNE PARISH CORONER
Houma, Louisiana

Notes to Financial Statements, Continued

December 31, 1999

4) OPERATING LEASES

The Coroner leases two vehicles under operating leases expiring in January, 2000 and November, 2002. Minimum rental payments of \$7,871 were charged to current expenditures for the year ended December 31, 1999.

Minimum future rental payments under these operating leases as of December 31, 1999 are as follows:

| Year Ending December 31: | |
|--------------------------|-----------|
| 2000 | \$ 8,780 |
| 2001 | 5,282 |
| 2002 | 4,842 |
| TOTAL | \$ 18,904 |

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 workmen's 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.

SUPPLEMENTARY FINANCIAL REPORTS

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A PROFESSIONAL CORPORATION

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Terrebonne Parish Coroner
Houma, Louisiana

We have audited the financial statements of the Terrebonne Parish Coroner as of and for the year ended December 31, 1999, and have issued our report thereon dated March 29, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Terrebonne Parish Coroner's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Terrebonne Parish Coroner's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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 over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Terrebonne Parish Coroner, the State of Louisiana and the Legislative Auditor for the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties.

March 29, 2000

Bergeron & Lanaux

TERREBONNE PARISH CORONER
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Year Ended December 31, 1999

We have audited the financial statements of the Terrebonne Parish Coroner as of and for the year ended December 31, 1999, and have issued our report thereon dated March 29, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 1999 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weakness ___ Yes XX No

Reportable Conditions ___ Yes XX No

Compliance

Compliance Material to Financial Statements ___ Yes XX No

b. Federal Awards - (Not applicable)

c. Identification of Major Programs:

| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|-----------------------|---|
| Not applicable | |

Section II Financial Statement Findings

There were none.

Section III Federal Award Findings and Questioned Costs

Not Applicable.

TERREBONNE PARISH CORONER
SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended December 31, 1999

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

There were none for the year ended December 31, 1998.

SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

Not applicable.

SECTION III MANAGEMENT LETTER

For the year ending December 31, 1998, we issued a management letter regarding the following matters:

Year 2000

We recommended that the Terrebonne Parish Coroner's Office assess all date sensitive systems and equipment for year 2000 readiness. As of December 31, 1999, management has assessed all data sensitive systems and has replaced or remediated all non-compliant systems. Management believes it has resolved the issue of year 2000 readiness to the best of its ability.

Fund Balance

We recommended that the Terrebonne Parish Coroner's Office prepare future budgets with estimated revenues sufficient to cover projected expenditures and to provide a modest fund balance for emergencies and other unforeseen circumstances. For the year ended December 31, 1999, the adopted budgets follow these recommendations and ending fund balance has increased over the previous year's balance. Management believes it has resolved the issue to the best of its ability.