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**IBERVILLE PARISH CORONER'S OFFICE
SPECIAL PURPOSE REPORT
FOR THE PERIOD
APRIL 1, 1997 THRU DECEMBER 20, 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 08-30-00

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A Professional Accounting Corporation

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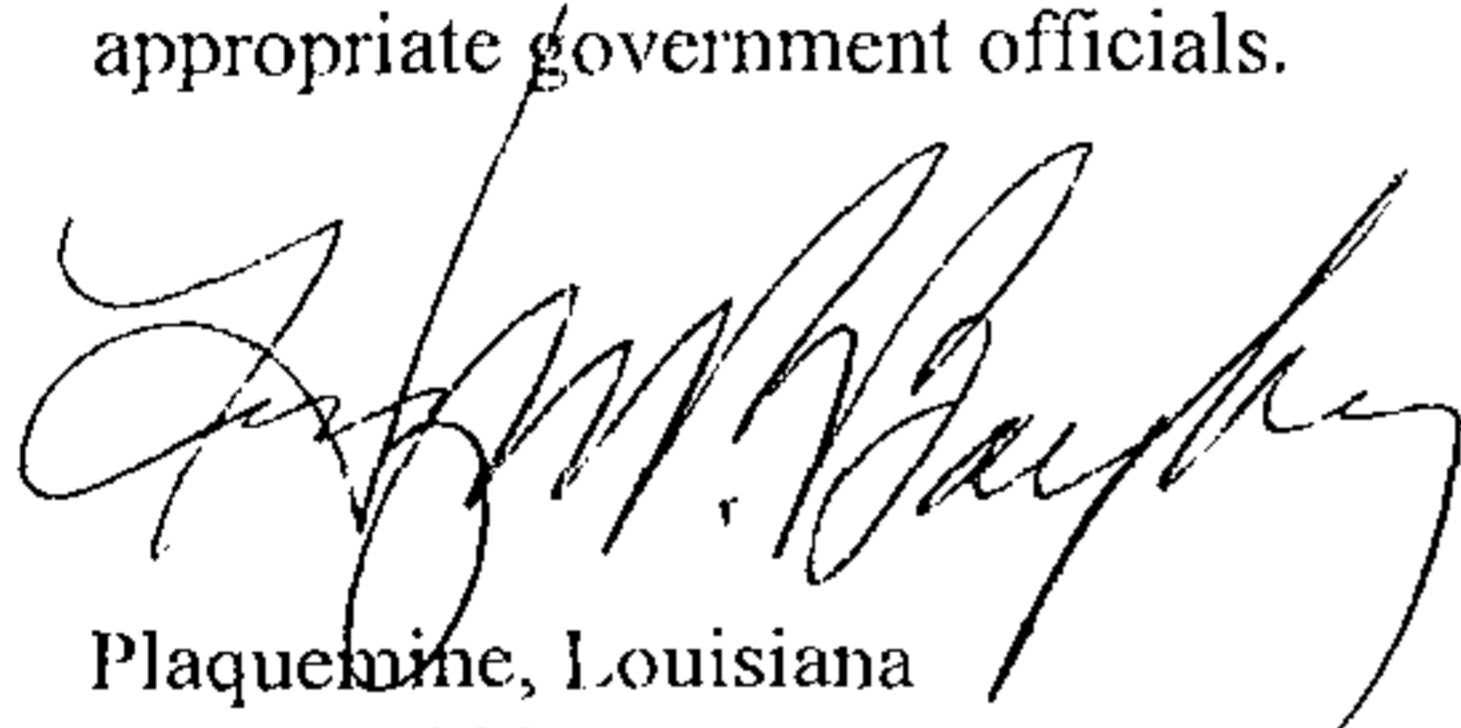
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June 2, 2000

To the Honorable J. Mitchell Ourso, Jr., President
and the Councilmen of Iberville Parish Council
Plaquemine, Louisiana

We have prepared the accompanying Schedule of Cash Receipts and Cash Disbursements for the period April 1, 1997 through December 20, 1999 and the list of Accounts Payable as of December 20, 1999 for the Iberville Parish Coroner's Office. The lack of availability of compiled and/or complete accounting records required that alternative means be used in order to formulate these schedules. The means utilized are discussed in the note disclosures.

This report is intended for the information of the Iberville Parish Council, management and other appropriate government officials.



Plaquemine, Louisiana
June 2, 2000

IBERVILLE PARISH CORONER'S OFFICE
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
 FOR THE PERIOD APRIL 1, 1997 THRU DECEMBER 20, 1999

RECEIPTS	FOR THE YEAR ENDED DECEMBER 31, 1997	FOR THE YEAR ENDED DECEMBER 31, 1998	FOR THE PERIOD ENDED DECEMBER 20, 1999	TOTAL FOR THE PERIOD APRIL 1, 1997 THRU DECEMBER 20, 1999
Iberville Parish Council:				
Annual allotment	\$77,000	\$119,450	\$100,000	\$296,450
Start up costs	53,265			53,265
Computer equipment	4,150			4,150
Morgue supplies	3,450			3,450
Service parish prisoners	2,350	450	102	2,902
Charge for services- other governmental units	9,760	13,550	6,825	30,135
Charge for services- funeral homes, attorneys	85	690	1,724	2,499
Unidentified receipts	118	1,715	2,747	4,580
	<u>150,178</u>	<u>135,855</u>	<u>111,398</u>	<u>397,431</u>
DISBURSEMENTS				
Accounting & legal	\$430	\$750	\$3,775	\$4,955
Advertising		861		861
ATM debits		1,804	1,300	3,104
Bank/service charges	330	791	932	2,053
Capital outlay-computer	4,192			4,192
Casual wages		300	800	1,100
Dues & subscriptions	660	350	450	1,460
Education	390	920		1,310
Employee training	100	250		350
Entertainment		500		500
Insurance	5,214			5,214
Laboratory fees		1,306		1,306
Leased equipment- copier			1,805	1,805
Linens & uniforms	894			894
Office expense	2,484	3,738	571	6,793
Coroner's draw	47,600	82,780	59,500	189,880
Payroll and other taxes	4,166	3,363	2,350	9,879
Postage	48	21		69
Professional fees-autopsy	6,000	8,987	4,290	19,277
Professional fees-deputy cor.	1,700	1,900		3,600
Rent		72		72
Repairs & maintenance		305		305
Salaries	38,375	43,961	29,220	111,556
Supplies - medical		50	50	100
Suspense	523	1,162	418	2,103
Telephone	2,819	5,788	2,348	10,955
Transportation	4,372	3,619	2,330	10,321
Travel & seminar	1,362	117	228	1,707
Utilities	225	977	797	1,999
Vehicle lease			1,128	1,128
	<u>121,884</u>	<u>164,672</u>	<u>112,292</u>	<u>398,848</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>\$28,294</u>	<u>(\$28,817)</u>	<u>(\$894)</u>	<u>(\$1,417)</u>

See notes #1thru #4.

IBERVILLE PARISH CORONER'S OFFICE
NOTE DISCLOSURES
FOR THE PERIOD APRIL 1, 1997 THRU DECEMBER 20, 1999

NOTE 1-RECORDING OF TRANSACTIONS

Records provided to our office consisted of bank statements, check stubs, remittance advices, partial payroll records, and some invoices. None of these documents were in the form of finalized accounting records from which financial statements could be extracted.

In order to fulfill the requirements of the engagement by producing a summary of cash receipts and cash disbursements, we confirmed receipts by mail with the surrounding municipalities, governmental units, and other parties. With information obtained above, we were able to classify the deposits reflected in the Coroner's operating bank account and create a general ledger from which the schedule of cash receipts and cash disbursements was generated. Transactions, including those discussed in Note 4B, 4E, and 4F are not reflected in the schedule of cash receipts and cash disbursements. Disbursements were recorded from check stubs, bank statements and canceled checks with classification determined by payee and/or description on check stub.

In order to fulfill the requirements of the engagement concerning the schedule of accounts payable, we accumulated a list of probable vendors from the schedule of accounts payable provided by the coroner and a review of prior expenditure activities. We corresponded with the vendors to determine amounts due as well as services or products provided.

NOTE 2-DESCRIPTION OF CASH RECEIPTS

Annual allotment- This is the annual allotment provided by the Iberville Parish Council paid in monthly installments of \$10,000.

Start up costs- This amount represents a payment made to the Coroner's office by the Iberville Parish Council for \$53,265 to be used for the purchase of equipment and supplies. See Appendix A for a detailed list.

Computer equipment- The amount of \$4,150 was an allotment for computer equipment paid by the Iberville Parish Council.

Morgue supplies- The amount of \$3,450 was an allotment for morgue supplies paid by the Iberville Parish Council.

Service parish prisoners- This amount represents funds paid by the Iberville Parish Council to service parish prisoners.

Charge for services- other governmental units- This amount represents fees charged and received by the Coroner's Office for services to local municipalities and other governmental agencies.

IBERVILLE PARISH CORONER'S OFFICE
NOTE DISCLOSURES
FOR THE PERIOD APRIL 1, 1997 THRU DECEMBER 20, 1999

NOTE 2 - DESCRIPTION OF CASH RECEIPTS (CONTINUED)

Charges for services- funeral homes, attorneys- This amount represents fees collected for services rendered to attorneys and funeral homes.

Unidentified receipts- This amount represents deposits for which the source was not determinable. See note 4-F.

NOTE 3-DESCRIPTION OF DISBURSEMENTS

Salaries- Monthly payroll and the required quarterly and annual reports were prepared by Paychex. This classification does not include payments to Dr. Joseph A. Freeman.

Suspense- This account represents disbursements that we were not able to classify by payee or by description.

ATM Debits- These are unidentified charges to the Coroner's bank account.

Other disbursements- All other disbursements were categorized based primarily on check stubs, payees, or descriptions. The records were not in a form so that invoices and other supporting documentation could be comprehensively utilized.

NOTE 4-OTHER FINDINGS

A. Accounting Records

The schedules incorporated in this report were generated from an incomplete and unorganized set of documents. In some instances, deposit slips lacked source information and expenditures lacked description and invoice support. These factors made it difficult to accurately classify receipts and disbursements.

B. Unrecorded Deposit

On April 16, 1997, the Iberville Parish Council issued a check for \$5,000 to the Coroner's office for start up costs. This deposit was not identified in the Coroner's office operating account located in the Bank of West Baton Rouge. As a result of a May 10, 2000 subpoena, evidence was presented that verified the \$5,000 was deposited into a personal account in the name of Joseph A. Freeman, M. D. and Dayne' Maria Freeman. Dr. Freeman's attorney, Eulis Simien, Jr., states that these funds were considered compensation for Dr. Freeman and were appropriately reported on the IRS form 1099. We have received no verification of this inclusion in the form 1099.

IBERVILLE PARISH CORONER'S OFFICE
NOTE DISCLOSURES
FOR THE PERIOD APRIL 1, 1997 THRU DECEMBER 20, 1999

NOTE 4- OTHER FINDINGS (CONTINUED)

C. Capital Outlay Purchases

On August 29, 1997, Iberville Parish Council issued a check to the Coroner's office for start up costs in the amount of \$53,265. As evidenced by Appendix A, the start up costs included various capital outlay items such as a vehicle, office equipment, and office furniture. No evidence was found of the purchase of capital items (vehicle, office equipment, office furniture, etc.). Our examination revealed lease payments made to Copelco Capital for a copier and bin sorter. Also, it should be noted that in September and October 1999, two payments were made to the Ford Motor Credit Corporation for a total of \$1,128.

The computer allotment of \$4,150 provided by the Iberville Parish Council was utilized in the acquisition of a computer at a cost of \$4,192.

D. ATM Debits

Beginning in August of 1998, ATM debits were charged to the Coroner's operating account. The amount of the debits varied and no descriptions of the charges were provided. These ATM debits totaled \$1,804 for 1998 and \$1,300 for 1999.

E. Cash Received

The Iberville Parish Council issued monthly allotment payments to the Coroner's office in the amount of \$10,000. Four instances were noted in which the net amount of the deposit was less than the monthly allotment. These four instances of withdrawal totaled \$1,230.

F. Unidentified Receipts

Through third party confirmations, information was received concerning payments made to the Coroner's office. Many of these receipts were for smaller amounts and considered to have been a component of unidentified receipts as shown on the Schedule of Cash Receipts and Cash Disbursements. One receipt however, was too large to have been a component of unidentified receipts. This check was issued to the Coroner's office on October 31, 1999 by the Town of St. Gabriel in the amount of \$3,076 and is not accounted for in the Schedule of Cash Receipts and Cash Disbursements.

G. Payments made to Dr. Joseph A. Freeman, M. D.

The recap below includes other checks issued to Dr. Joseph A. Freeman by date, check number, amount and account classification.

IBERVILLE PARISH CORONER'S OFFICE
NOTE DISCLOSURES
APRIL 1, 1997 THRU DECEMBER 20, 1999

NOTE 4- OTHER FINDINGS (CONTINUED)

This recap does not include payments made to Dr. Joseph A. Freeman for coroner's salary in the amount of \$189,880 for the period April 1, 1997 thru December 20, 1999 as shown on the Schedule of Cash Receipts and Cash Disbursements.

<u>Date</u>	<u>Check Number</u>	<u>Amount</u>	<u>Account Classification</u>
07-03-97	117	\$ 500.00	Linen and uniform
12-19-97	179	850.00	Office expense
04-27-98	246	1091.57	Office expense
05-12-98	251	500.00	Travel & entertainment

IBERVILLE PARISH CORONER'S OFFICE
 ACCOUNTS PAYABLE
 APRIL 1, 1997 THRU DECEMBER 20, 1999

	Services Received	Confirmed/Invoiced Amount Outstanding	Unsupported Amounts per Coroner	Total Accounts Payable at December 20, 1999
Iberville Parish Sheriff's Office	Tower Usage	\$215.50		\$215.50
City Light and Water Plant	Utility	61.68		61.68
Patricia Lego Lewis	Accounting	6,250.00		6,250.00
LSU Medical Center	Medical	0.00		0.00
The Anserphone System	Telephone	754.00		754.00
Reliagene	Lab	2,450.00		2,450.00
Jefferson Parish Forensic Center	Medical	1,225.20		1,225.20
River West Radiology Assoc.	Medical	0.00		0.00
Terrebonne Parish Coroner's Office	Medical	100.00		100.00
Emil M. Laga M. D.	Medical	1,920.00		1,920.00
Acadiana Medical Laboratories, Ltd.	Lab	500.00		500.00
St. James Parish Coroner's Office	Medical	1,000.00		1,000.00
Copelco Capital, Inc.	Copier Lease	7,857.50		7,857.50
Livingston Parish Coroner's Office	Medical	700.00		700.00
William Credo III	Attorney	2,800.00		2,800.00
Faces Laboratory	Lab	500.00		500.00
Bob Hester	Attorney	0.00		0.00
Metrocall	Rental	0.00		0.00
La. State Coroner's Office	Medical	500.00		500.00
Ted Brustowicz, M.D.	Medical	6,109.16		6,109.16
Evergreen Crematory	Medical	260.00		260.00
Paychex	Payroll	297.30		297.30
West Group	Subscriptions	476.00		476.00
AT&T	Telephone *	100.77		100.77
.T&T	Telephone *	45.91		45.91
Bell South	Telephone *	4,211.63		4,211.63
East Baton Rouge Coroner's Office	Medical *	21,700.00		21,700.00
Freeman Family Medical	Medical *	6,987.91		6,987.91
Lake Lawn Funeral Home	Medical *	54.50		54.50
MCI	Telephone *	17.26		17.26
New Southside Funeral Home	Medical *	125.00		125.00
Pathology Group of La	Medical *	904.00		904.00
City Light and Water Plant	Utility *	20.41		20.41
Transworld Systems Inc.	Collection *	41.94		41.94
Wilbert's Funeral Home	Medical *	150.00		150.00
River West Hospital	Medical *	17,788.49		17,788.49
Earl Pania (Oct. - Dec.)	Payroll		4,844.25	4,844.25
Robert Johnson	Payroll		2,000.00	2,000.00
Joseph Freeman, M. D.	Administrative		6,188.63	6,188.63
Ford Motor Credit	Auto		828.42	828.42
		<u>\$86,124.16</u>	<u>\$13,861.30</u>	<u>\$99,985.46</u>

* Outstanding payables were obtained from invoices rather than confirmations.

IBERVILLE PARISH CORONER'S OFFICE
START UP EXPENDITURES
JUNE 1997

APPENDIX A

<u>VEHICLE</u>	<u>AMOUNT</u>	<u>OFFICE SUPPLIES</u>	<u>AMOUNT</u>
Ford van	\$20,000	Heavy duty stapler Swingline (1)	\$35
Outfitting	1,500	Desk stapler and remover (40)	30
Emblems (8)	120	Desk tape (4)	20
	<u>21,620</u>	Desk calendar (4)/letter trays (4)	150
		Rolodex (4)	40
<u>OFFICE EQUIPMENT</u>		Hanging pendaflex files (50)	120
Computer software	900	Interior pendaflex files (3)	120
Printer (1)/ scanner	2,500	Pendaflex labels (3)	30
Fax (1)/ cartridge (3)	439	Xerox paper (2)	40
Copier (1)	6,000	Business card paper (2)	30
Shredder (1)	350	Stationary/envelopes	500
Adding machine (1)	60	Mailing labels	15
Telephone/security system (1)	2,000	Pens (3)/pencils (3)/rulers (3)	30
Dictation unit (1)/adding machine (1)	400	Letter/legal size pads (3)	50
Typewriter (1)/calculator (1)	400	2-hole puncher (1)/3-hole puncher (1)	72
Sony ICD 50 digital recorders (3)	500	Paper clips/dispensers (3)	20
35mm camera (1)/digital camera	1,500	Pencil holder (3)	21
	<u>15,049</u>	Highlighters (3)/permanent markers (3)	15
		Batteries (6)	25
<u>OFFICE FURNITURE</u>		Film (6)/photo protectors	100
Desks (4)	3,000	Liquid paper (4)/office stamps (4)	60
Chairs (4)	1,000	Phone message pads (4)	13
Bookshelves (4)	1,500	Formatted diskettes	35
Fireproof filing cabinet (3)	3,000	Trash can liners (3)	10
Waiting area furniture	1,000	Electric pencil sharpener (1)	35
Desk lamps (4)/trash cans (6)	675	Tape dispenser/scissors (4)	40
Conference table (1)/chairs (6)	3,500	Notebooks/clipboards (6)	75
	<u>13,675</u>		<u>1,731</u>
		<u>MORGUE</u>	
<u>MEDICAL SUPPLIES</u>		Renovation	TBD
Disaster pouch-heavy duty-6 handles (6)	250	Equipment	TBD
Disaster pouch-juvenile (2)	30		
Micro flex-safe grip high risk gloves (3)	300		
Antimicrobial cross infection lotion (2)	110		
Instant hand sanitizer (12)	55		
Disinfectant (12)	100		
Molded cone face mask (2)	15		
Shoe cover non-skid fluid resistant (1)	50		
Isolation gown-impervious (2)	170		
Crime scene duffle bags (2)	85		
Evidence bags (10)	25		
	<u>1,190</u>	<u>GRAND TOTAL (excluding Morgue)</u>	<u>\$53,265</u>