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CAJON PARISH COMMISSION  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED  
DECEMBER 31, 1997

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

Release Date — ~~1998~~ 4 2000

CONTENTS

	Exhibit	Schedule	Page
UNQUALIFIED OPINION ON GENERAL-PURPOSE FINANCIAL STATEMENTS-GOVERNMENTAL ENTITY	-	-	3 - 3
REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	-	-	3 - 4
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	-	-	4 - 4
GENERAL PURPOSE FINANCIAL STATEMENTS (CONDENSED STATEMENTS - OVERVIEW)			
Balance sheet	A	-	7
Statement of revenues, expenses, and changes in retained earnings	B	-	8
Statement of Revenues, expenses, and changes in retained earnings - Budget (GAAP basis) and actual	C	-	9
Statement of Cash Flows	D	-	10
NOTES to the financial statements	-	-	11 - 16
ADDITIONAL INFORMATION			
Management's Schedule of Prior Year Findings	-	1	18
Management's Corrective Action Plan	-	2	19

**ELLIOTT & ASSOCIATES, INC.***A Professional Accounting Corporation*

P. O. Box 1287

Lacrosse, Louisiana 70406-1287

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Rev. 208124

W. Melvin Ebbel, CPA

**UNQUALIFIED OPINION ON GENERAL-PURPOSE  
FINANCIAL STATEMENTS--GOVERNMENTAL ENTITY****INDEPENDENT AUDITOR'S REPORT**

Honorable Mr. George W. McCornick, II  
Cade Parish Coroner  
Shreveport, Louisiana

I have audited the accompanying general-purpose financial statements of the Cade Parish Coroner, as of and for the year ended December 31, 1987, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Cade Parish Coroner's management. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

Except as discussed in the following paragraph, I conducted my 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. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

Governmental Accounting Standards Board Technical Bulletin 88-1, *Amendments about Year 2000 Issues*, requires disclosure of certain matters regarding the year 2000 issue. Cade Parish Coroner has included such disclosures in Note G. Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support Cade Parish Coroner's disclosures with respect to the year 2000 issue made in Note G. Further, I do not provide assurance that Cade Parish Coroner is or will be 2000 ready, that Cade Parish Coroner's year 2000 remediation efforts will be successful in whole or in part, or that parties with which Cade Parish Coroner does business will be year 2000 ready.

In my opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had I been able to examine evidence regarding the year 2008 disclosures, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Caddo Parish Coroner as of and for the year ended December 31, 1997, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated December 15, 1999, on my consideration of the Caddo Parish Coroner's internal control over financial reporting and my tests of its compliance with laws, regulations, contracts and grants.

My audit was performed for the purpose of forming an opinion on the general purpose financial statements of the Caddo Parish Coroner taken as a whole. The accompanying schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Elliot H. Aron, "CPA"*  
Monroe, Louisiana  
December 15, 1999

**ELLIOTT & ASSOCIATES, INC.***A Professional Accounting Corporation*

P. O. Box 1287

Lafayette, Louisiana 71405-1287

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W. Michaelson, CPA

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

Honorable Dr. George M. McCormick, II  
Caddo Parish Coroner  
Shreveport, Louisiana

I have audited the financial statements of the Caddo Parish Coroner as of and for the year ended December 31, 1997, and have issued my report thereon dated December 18, 1998. In my report, my opinion was qualified because insufficient evidence exists to support the Coroner's disclosures with respect to the year 2000 issue.

Except as discussed in the above paragraph, I conducted my 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 Caddo Parish Coroner's financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed one instance of noncompliance that is required to be reported under Government Auditing Standards which is described as follows:

**Finding:** This audit report is not being issued within the six months of the close of its December 31, 1997 fiscal year-end. This is a violation of LA S.S. #28:512(A)(5)(a).

**Management Response:** The CPA performing the examination of accounts had an external quality review performed in December 1997. Based on the results of that review, a specific letter of comment suggested that, due to the firm's size, the firm should consider retaining another qualified CPA firm to review all governmental type reports prior to issuance to improve its quality control features.

The firm adopted the recommendations; however, implementation and coordination of the pre-issuance review has delayed the release of certain reports until after the statutory deadline. Future reports beginning with the next fiscal year will be issued within the statutory time frame.

#### Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Cedco Parish Center's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control 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 accounts 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

*Elliott & Assoc. "APAC"*  
Lexington, Louisiana  
December 15, 2000

**Cable Parish Cosec  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For the Fiscal Year Ended December 31, 1997

I have audited the financial statements of Cable Parish Cosec as of and for the year ended December 31, 1997, and have issued my report thereon dated December 15, 1998. I conducted my 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. My audit of the financial statements as of December 31, 1997 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 Weaknesses     Yes    No  
Reportable Conditions    Yes    No

**Compliance**

Compliance Material to Financial  
Statements                     Yes    No

**b. Federal Awards**

**Internal Control**

Material Weaknesses     Yes    No    N/A  
Reportable Conditions    Yes    No    N/A

**Type of Opinion on Compliance For Major Programs**

Unqualified                        qualified     
Disclaimer                        Adverse      
N/A                   

Are their findings required to be reported in accordance with Circular  
A-133, Section .516(a)?

Yes             No             N/A

c. Identification of Major Programs

CFDA Number(s)

Name of Federal Program

Name

Name

Below threshold used to distinguish between Type A and Type B Programs: 2.5%

Is the audit a "low-risk" audit, as defined by OMB Circular A-133?  
 Yes  No  N/A

Section II Financial Statement Findings

1997.2 Late Filings: This audit report is not being issued within the six months of the close of its December 31, 1997 fiscal year-end. This is a violation of IA R.S. #24:513(A)(5)(a), but does not have any effect on the financial statements. All future reports should be issued within the required time frame.

Section III Federal Award Findings and Questioned Costs

N/A

See Independent auditor's report.



CADDO PARISH COURSES

EXHIBIT A

BALANCE SHEET

December 31, 1987

ASSETS

Current assets:	
Cash and cash equivalents (Note B)	\$118,642
Receivables:	
Other governmental units (Note C)	3,300
Accrued interest	58
Miscellaneous-payroll tax overpayment	200
Total current assets	<u>122,200</u>
Property, plant and equipment, net (Note D)	<u>52,861</u>
Total assets	<u>\$175,161</u>

LIABILITIES AND CAPITAL

Current liabilities:	
Accounts payable	\$ 7,098
Salaries payable	16,130
Deferred compensation payable (Note F)	<u>1,821</u>
Total current liabilities	<u>25,049</u>

EQUITY

Retained earnings	<u>148,381</u>
Total equity	<u>148,381</u>
Total liabilities and equity	<u>\$175,161</u>

The accompanying notes are an integral part of this statement.

CADDO PARISH COURSES  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN  
RETAINED EARNINGS  
For the year ended December 31, 1997

Operating revenues:	
Fees - city of Shreveport/Caddo	
Parish Commission	\$686,084
Course's emergency commitments	23,800
Other income	<u>16,394</u>
Total operating revenues	826,278
Operating expenses:	
Salaries	488,564
Automobile expense	3,051
Supplies	3,488
Professional books, dues and subscriptions	4,188
Conventions, seminars, and travel	3,283
Computer service and maintenance	1,857
Payroll taxes	22,388
Legal and accounting fees	17,478
Insurance	60,820
Other expenses (Note E)	9,894
Professional fees - psychiatric services	70,550
Telephone	9,392
Retirement expense (Note F)	18,817
Depreciation (Note D)	<u>20,338</u>
Total operating expenses	855,828
Operating income	(29,550)
Nonoperating revenues (expenses):	
Interest income	<u>2,311</u>
Total nonoperating revenues (expenses)	2,311
Net loss	(27,239)
Retained earnings, beginning	124,862
Retained earnings, ending	<u>97,623</u>

The accompanying notes are an integral part of this statement.

CADDO PARISH COURSES  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN  
 RETAINED EARNINGS - BUDGET (GAAP BASIS) AND ACTUAL -  
 Year ended December 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
Operating revenues:			
Fees - City of Shreveport/			
Caddo Parish Commission	\$ 604,084	\$604,084	\$ (0)
Corporate emergency commitments	24,000	24,900	(100)
Other income	2,300	22,754	18,454
Total operating revenues	630,384	651,738	18,354
Operating expenses:			
Salaries	403,194	403,604	(410)
Automobile expense	7,400	3,051	4,349
Supplies	4,000	3,408	512
Professional books, dues and subscriptions	3,600	4,168	(568)
Conventions, seminars and travel	9,200	3,262	5,938
Computer services and maintenance	600	3,857	(1,257)
Payroll taxes	30,700	32,368	(1,668)
Legal and accounting fees	20,700	17,028	3,672
Insurance	54,500	68,028	(13,528)
Other expenses	8,500	8,094	(594)
Professional fees - psychiatric services	66,800	78,668	(11,868)
Telephone	10,200	9,793	407
Equipment expense	15,000	14,837	163
Depreciation	20,000	28,133	(8,133)
Total operating expenses	652,394	653,834	(1,440)
Operating income	(20,000)	(8,096)	10,904
Nonoperating income:			
Interest income	---	2,311	2,311
Total nonoperating income	---	2,311	2,311
Net loss	(20,000)	(5,785)	13,465
Retained earnings, beginning	154,892	154,892	---
Retained earnings, ending	\$ 134,892	\$149,107	\$ 13,465

The accompanying notes are an integral part of this statement.

CADDO PARISH COMMISSION  
Statement of Cash Flows  
For the year ended December 31, 1997

CASH FLOWS FROM OPERATING ACTIVITIES	
Operating income	\$ (8,088)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	30,138
Changes in assets and liabilities	
Accounts receivable	7,800
Other current assets	(283)
Accounts payable	(13,280)
Other current liabilities	(165)
Net cash provided by operating activities	____4,382
CASH FLOWS FROM MUNICIPAL FINANCING ACTIVITIES	_____
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES	_____
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	____2,314
Increase in cash	7,091
CASH, BEGINNING OF YEAR	____131,583
CASH, END OF YEAR	<u>\$138,674</u>

The accompanying notes are an integral part of this statement.

CAIRO PARISH CORONER  
Shreveport, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1999

NOTE A--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 29 of the Louisiana Constitution of 1974, Coroners are elected by the voters of each parish for terms of four years. They must be a licensed physician, except in any parish in which no licensed physician will accept the office. The Coroner's office holds inquest and investigates all cases of sudden death, deaths due to unknown causes, deaths without attending physicians or other remedial treatments, or deaths in which there is suspicion as to the cause of death. In addition, the Coroner has the right to order an autopsy in any instance where he feels it is necessary to determine the cause of death.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. The GASB has issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying general purpose financial statements have been prepared in accordance with such principles.

1. REPORTING ENTITY

For financial reporting purposes, in conformance with GASB Codification Section 2100, the Coroner includes all funds, account groups, activities, et cetera, that are controlled by the Coroner as an independently elected parish official. As an independently elected parish official, the coroner is solely responsible for the operations of his office, which include the hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Accordingly, the Coroner is a separate governmental reporting entity. Certain units of local government over which the Coroner exercises no oversight responsibility, such as the parish council, parish school board, other independently elected parish officials, and municipalities within the parish are excluded from the accompanying general purpose financial statements. Those units of government are considered separate reporting entities and issue general purpose financial statements separate from that of the Parish Coroner.

CADDO PARISH GOVERNOR  
Shreveport, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1987

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. FUND ACCOUNTING

The Governor is organized and operated on a fund basis as a Proprietary Fund Type-Enterprise Fund. In an enterprise fund the accrual basis of accounting is utilized and revenues are recognized when earned and expenses are recognized when incurred. Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

3. FIXED ASSETS AND LONG TERM LIABILITIES

The fixed assets and long-term liabilities of the Caddo Parish Governor are accounted for on the balance sheet of the Enterprise Fund. The fixed assets of the Governor as shown on the balance sheet are recorded at historical cost. Depreciation is computed by the straight line method based on the estimated useful life of the individual assets. At December 31, 1987, there were no long-term liabilities recorded on the Governor's books.

4. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenses 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 Governor's accounts are maintained on a cash basis of accounting. However, the Enterprise Fund reported in the accompanying financial statements has been converted to the accrual basis of accounting using the following practices in recording revenues and expenses:

Revenues

Interest income on time deposits is recorded when the time deposits have matured and interest is available.

Revenues are recognized when earned to finance expenses of the fiscal period.

CAROL PARSONS CORROSER  
Shreveport, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1997

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**A. BASIS OF ACCOUNTING (Continued)**

**Expenses**

Expenses are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

Proprietary funds follow GASB prescribed by the Governmental Accounting Standards Board and All Financial Accounting Standards Board's standards issued prior to November 30, 1999. All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets associated with the operation of these funds are included on the balance sheet. Fund equity, (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

**A. BUDGET PRACTICES**

The Corroser adopts an annual budget for the Enterprise Fund on the accrual basis of accounting. The budget is legally adopted and amended as necessary by the Corroser. All appropriations lapse at year end.

Budget amounts included in the accompanying general purpose financial statements are the original adopted budget, and there were no subsequent amendments.

**A. VACATION AND SICK LEAVE**

Employees of the Corroser's office earn up to twenty-two days of vacation and sick leave each year. Sick leave must be taken in the year earned. Vacation time is not cumulative and cannot be paid after termination.

Upon termination of employment, all unused vacation and sick leave is forfeited. There is no liability for unused leave payable at December 31, 1997.

DAVID PARISH CORONER  
Shreveport, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1997

NOTE B - CASH AND INVESTMENTS

Under state law, the Coroner may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or national banks having their offices in Louisiana. At December 31, 1997, the Coroner has cash and cash equivalents (bank balances) totaling \$128,642 as follows:

Petty cash	\$ 128
Demand deposits	55,091
Interest bearing time deposits	<u> 73,423</u>
Total	<u>\$128,642</u>

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

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 subdivisions. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as a security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

At December 31, 1997, the Coroner's bank balances totalled \$128,642 which was fully covered by FDIC insurance.

NOTE C - DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 1997 consisted of the following:

Bienville Parish	\$ 300	Cassville Parish	\$ 300
Catahoula Parish	100	Sabine Parish	500
Grant Parish	<u> 100</u>	Terrebonne Parish	100
		Winn Parish	<u> 100</u>
Madisonville	<u> 500</u>		<u> 800</u>
TOTAL:	\$ 1,100		



CADDO PARISH COMMER  
Shreveport, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1997

NOTE D - PROPERTY, PLANT AND EQUIPMENT

A summary of changes in property, plant and equipment follows:

Balance, December 31, 1996	\$216,381
Additions	---
Deletions	---
Balance, December 31, 1997	<u>216,381</u>
Less: Accumulated depreciation	<u>(182,218)</u>
Net property, plant, and equipment	<u>\$ 34,163</u>

Prior to 1994, all property, plant and equipment utilized by the Commer was the property of the Caddo Parish Commission. Depreciation expense for 1997 was \$20,133.

NOTE E - OTHER EXPENSES

"Other expenses" as detailed in the accompanying income statements consists of:

Category	
Office supplies	\$ 2,600
Office equipment lease expense and repairs	3,018
Miscellaneous	3,718
Paper burial	2,872
Postage	<u>828</u>
Total	<u>\$ 13,036</u>

CADDO PARISH COURSE  
Shreveport, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1997

NOTE E - DEFERRED COMPENSATION PLAN

The Coroner began an employee deferred compensation plan in 1993, that qualifies under IRS Code 457. Total disbursements for the Coroner's office for the retirement plan for the year ended December 31, 1997, was \$26,937 of which \$14,000 was funded by the Coroner's office and the balance was funded by employee's voluntary contributions. The net assets available for distribution at December 31, 1997 (fair market value) based upon data provided by Public Employees Benefits Service Corporation ("PEBSCO"), the plan trustee, was \$169,522.

Under the provision of the plan, eligible employees are able to defer current taxable income and contribute to the plan. Furthermore, the assets of the plan are held in trust for the exclusive benefit of the employees. The Coroner also contributes on behalf of each eligible employee. By law (IRS Code Section 402E) the total annual contribution for both the office and the employee is limited to \$7,500 per year or 2% of gross annual compensation. Also in accordance with Section 457E, there is no vesting period, each employee is immediately vested into the plan.

NOTE D - YEAR 2000 CONVERSION PLANS

The Year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the coroner's operations as early as fiscal year 1999.

The Coroner has begun studying alternative plans to prepare its office for year 2000 computer conversion in early 1997. No definite plans are set at this time; but management is researching the appropriate actions. Its general ledger processor (outside services) is already year 2000 converted.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of the related remediation efforts will not be fully determinable until the Year 2000 and thereafter. Management can not assure that the Coroner is or will be Year 2000 ready, the Coroner's remediation efforts will be successful in whole or in part, or that period with whom the Coroner does business will be Year 2000 ready.

#### SUPPLEMENTARY DATA

Catholic Parish Diocese  
SCHEDULE OF PRIOR YEAR FINDINGS

For the Year Ended December 31, 1993

**SECTION I      INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE  
FINANCIAL STATEMENTS**

There were no prior year findings relating to internal control and compliance material to the financial statements.

**SECTION II     INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL  
AGREES**

There were no prior year findings relating to internal control and compliance material to federal awards.

**SECTION III    MANAGEMENT LETTER**

There was no management letter with prior year audit report.

See Independent Auditor's Report.

Caddo Parish Coroner  
MANAGEMENT'S CORRECTIVE ACTION PLAN

For the Year Ended December 31, 1997

**SECTION I**            **INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENT**

1993.1    The Coroner will more closely will closely monitor the timely completion of the December 31, 1998 audit by June 30, 1998 and require the auditor to complete it in a timely fashion.

**SECTION II**           **INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS**

N/A

**SECTION III**        **MANAGEMENT LETTER**

N/A

See Independent Auditor's Report.