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ORLEANS PARISH COMMISSION  
18, Compensated Unit  
CITY OF NEW ORLEANS  
New Orleans, Louisiana  
Financial Statements  
FOR THE year ended June 30, 1967

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 MAR 04 1967

One Oak Square, New Or.  
P. O. Box 4007  
Baton Rouge, La 70801  
(504) 835-0241  
Fax No. (504) 835-0211

INTRODUCTORY MATTER - Report

To the Orleans Parish Council

We have audited the accompanying financial statements of the Orleans Parish Council (a Component Unit), City of New Orleans, as of June 30, 1998, and for the year then ended. These financial statements are the responsibility of the Orleans Parish Council's (a Component Unit), City of New Orleans, management. Our responsibility is to express an opinion on these 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in note 2, the financial statements of the Orleans Parish Council (a Component Unit), City of New Orleans, are intended to present the financial position and results of operations of only that portion of the funds and account groups of the City of New Orleans that is attributable to the funds solely in the custody of the Orleans Parish Council's office, and does not include the funds appropriated and expended by the City of New Orleans for the operations of the Council's Office.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Orleans Parish Council (a Component Unit), City of New Orleans, as of June 30, 1998, 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 January 8, 1998 on our consideration of the Orleans Parish Council's internal control and a report dated January 8, 1998 on its compliance with laws and regulations.

JANUARY 8, 1998

*Kelton & Company*

DELAWARE PARKING AUTHORITY  
 A Component Unit  
 CITY OF NEW BRUNSWICK

BALANCE SHEET  
 All Fund Types and Revenue Groups

	June 30, 1993		
	GOVERNMENTAL Fund Type- General Fund	Account Group- General Fixed Assets	Total Demonstrated Only
<b>Assets</b>			
Cash	\$ 713	-	\$ 713
Accounts receivable (Net of allowance for doubtful accounts of \$1,451)	7,451	-	7,451
Fixed assets	-	1,313	1,313
Improvements	-	26,730	26,730
Movable property	-	-	-
<b>Total assets</b>	<b>\$ 8,164</b>	<b>\$ 27,851</b>	<b>\$ 48,006</b>
<b>Liabilities</b>			
Accounts payable	\$ 17,850	-	\$ 17,850
<b>Total liabilities</b>	<b>17,850</b>	<b>-</b>	<b>17,850</b>
<b>Fund Equity</b>			
Investment in general fixed assets	-	17,851	17,851
Fund balance (deficit) Unreserved and unassigned	(9,681)	-	(9,681)
<b>Total fund equity (deficit)</b>	<b>(9,681)</b>	<b>17,851</b>	<b>28,170</b>
<b>Total liabilities and fund equity</b>	<b>\$ 8,164</b>	<b>\$ 27,851</b>	<b>\$ 48,006</b>

The accompanying notes are an integral part of these financial statements.

RELEASE PARKING GARAGE  
 IN COMPLIANCE WITH  
 CITY OF NEW ORLEANS

Statement of Revenues, Expenditures, and Changes in Fund Balance—  
 Governmental Fund Type - General Fund

		For the year ended June 30, 1987
	Actual	
<b>REVENUES</b>		
Autopsy and toxicology reports	\$	49,340
Marine permits		488
Construction permits		17,820
Death reports		385
Photographs		1,888
Use of visitor's facility		4,580
Miscellaneous		2,803
Less: refunds		<u>(2,818)</u>
Total revenues		<u>74,176</u>
<b>EXPENDITURES - current</b>		
Bus fares		850
Printing		821
Books and printing		3,381
Continuing education and training		288
Dues and memberships		2,784
Gasoline		1,018
Licenses and permits		200
Postage and tele. charges		885
Postage		3,381
Professional services		22,300
Repairs and maintenance		3,492
Salary supplements		28,928
Supplies		9,319
Office		5,798
Laboratory and morgue		3,521
Telephone		1,091
Travel, conferences, and operations		<u>3,433</u>
Total expenditures - current		80,218
Expenditures - capital outlay		
Equipment		<u>425</u>
Total expenditures		<u>80,643</u>
Excess of expenditures over revenues		(6,467)
Fund balance - deficit, beginning of year		<u>(1,214)</u>
Fund balance - deficit, end of year	\$	<u>(7,681)</u>

The accompanying notes are an integral part of these financial statements.

ORANGE COUNTY BOARD  
 (A Component Unit)  
 CITY OF NEW ORLEANS

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

	For the year ended June 30, 2007		
	Budget	Actual Non-SAPP Budget 2007	Variance Favorable (Deficit)
<b>Revenues</b>			
Survey and toxicology reports	\$ 30,000	\$ 49,528	\$ 19,528
Surial permits	2,000	16	(198)
Creation permits	17,000	17,888	888
Death reports	500	154	(346)
Photographs	2,000	2,005	5
Use of chamber's facility	5,000	4,750	(250)
Miscellaneous	2,500	2,841	341
Gifts/Refunds	(3800)	(2,000)	1,800
<b>Total revenues</b>	<b>57,100</b>	<b>78,432</b>	<b>21,332</b>
<b>Expenditures - current</b>			
Banking	800	812	(12)
Books and printing	2,800	2,274	526
Contracting education and training	1,700	280	1,420
Exam and memberships	(2,800)	2,818	(18)
Gasoline	3,800	3,103	697
Insurance	200	---	200
Licenses and permits	200	218	(18)
Postage and faxes	---	295	(295)
Professional services	2,200	2,104	96
Repairs and maintenance	2,000	18,888	(16,888)
Salary supplements	28,000	2,785	25,215
Supplies and expenses		28,015	(28,015)
Office	8,000	8,489	(489)
Laboratory and morgue	5,000	5,000	---
Telephone	2,700	1,894	806
Travel, conferences, and conventions	1,500	9,932	(8,432)
Utilities	280	---	280
<b>Total expenditures - current</b>	<b>64,780</b>	<b>78,088</b>	<b>13,308</b>
<b>Expenditures - capital outlay</b>			
Equipment	2,800	208	2,592
<b>Total expenditures</b>	<b>67,580</b>	<b>78,296</b>	<b>10,716</b>
<b>Reversal of expenditures with revenues</b>	\$ ---	(2,864)	\$ 2,864
<b>Fund balance, beginning of year</b>		<b>3,488</b>	
<b>Fund balance, end of year</b>		<b>4,112</b>	

The accompanying notes are an integral part of these financial statements.

LOUISIANA PARISH GOVERNMENTS  
(A Component Unit)  
CITY OF NEW ORLEANS

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Notes to Financial Statements

1. Summary of significant accounting policies

The Orleans Parish Coroner is authorized by Louisiana Revised Statute 48:1551(B). The coroner is elected by the qualified electors of the Parish of Orleans for a term of four years. The coroner, in general, is responsible for determining the nature and cause of all suspicious, unexplained, unusual, violent, and sudden deaths; examining all cases of alleged rape, carnal knowledge, and crime against nature; committing mentally disturbed persons; and providing medical and health services to parish prisoners and reporting on the health and sanitation conditions of parish prisons.

A. Reporting entity

As defined in Section 104 of the Codification of Governmental Accounting and Financial Reporting Standards, the governmental "reporting entity" is the City of New Orleans, since it exercises significant "oversight responsibility" over the Orleans Parish Coroner, and is, therefore, a "component unit" of the City of New Orleans. Accordingly, these financial statements only present information as to the funding of activities of the Orleans Parish Coroner which are solely in the custody of the Coroner's office.

B. Fund accounting

The accounting policies of the Orleans Parish Coroner conform to generally accepted accounting principles as applicable to governments. The accounts of the Orleans Parish Coroner are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts composed of its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are used and the means by which spending activities are controlled.

The General Fund is the general operating fund of the Orleans Parish Coroner. It is used to account for all financial resources, except those required to be accounted for in another fund.

The General Fixed Asset Account Group is used to account for fixed assets used in governmental fund type operations. These assets are recorded as expenditures in the general fund when they are purchased. No depreciation has been provided for general fixed assets.

C. Basis of accounting

The General Fund is accounted for using the modified accrual basis of accounting, which recognizes revenues from taxes when assessed, all other revenues when they become available and measurable, and all expenditures and the related fund obligations when incurred.

ORLEANS PARISH COURSE  
14 Compromise Trail  
CITY OF NEW ORLEANS

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Notes to Financial Statements

B. SUBSIDIARY ACCOUNTING

The Orleans Parish Course, as an independently elected parish official, is a "political subdivision", as defined by the Local Government Budget Act, and is, accordingly, required to adopt a budget. The Course has adopted a budget for the general fund type for that portion of the funds attributable to the transactions generated by the funds solely in the custody of his office; therefore, these financial statements include a comparison of revenues and expenditures to budget.

The budget for the year ended June 30, 1997 was prepared on the cash less-GAAP basis. Budget appropriations lapse at year end, if uncommitted. Budgetary control is exercised at the fund level.

A reconciliation of excess of expenditures over revenues - budget less-GAAP basis to excess of expenditures over revenues - modified accrual GAAP basis for the year ended June 30, 1997 is as follows:

	<u>June 30, 1997</u>	
Excess of expenditures over revenues budget less-GAAP basis	0	11,8721
Net effect of conversion of revenues to modified accrual (GAAP) basis		(856)
Net effect of conversion of expenditures to modified accrual (GAAP) basis		<u>7,5291</u>
Excess of expenditures over revenues modified accrual (GAAP) basis	0	<u>20,5351</u>

B. Total Memorandum Total column - Balance Sheet

The total column on the balance sheet is presented and captioned "Hemorrhoids Only" to indicate it is only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Such data is not comparable to, nor should be construed to be, a consolidation.

B. Cash

Cash consists of demand deposits in a local bank chartered by the State of Louisiana. The deposit is insured up to \$100,000 by FDIC insurance. The balance per the bank was \$8,280 as of June 30, 1997.

DELAWARE PARISH CORONER  
A Corporation (Incl.)  
CITY OF NEW ORLEANS

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Notes to Financial Statements

3. Fixed Assets

Fixed assets, as defined on the balance sheet, consist of building improvements and movable property, and are accounted for in the general fixed assets account group. All fixed assets are valued at historical cost. No depreciation has been provided on fixed assets. The account group is not a "fund". Accordingly, it is only related to the measurement of financial position and is not a part of the measurement of results of operations.

Any fixed assets, including the coroner's operating facility, which are furnished by the City of New Orleans are accounted for by the City of New Orleans and are not presented in these financial statements.

A summary of the changes in general fixed assets is as follows:

	Balance 6/30/86	Additions	Deletions	Balance 6/30/87
Improvements	\$ 1,513	\$ --	\$ --	\$ 1,513
Movable property	26,788	428	234,243	23,573
Total	<u>\$28,291</u>	<u>\$ 428</u>	<u>\$234,243</u>	<u>\$ 25,076</u>

4. Expenditures by the City of New Orleans

Expenditures were made by the City of New Orleans for the operations of the Delaware Parish Coroner. These expenditures are not included in the accompanying financial statements because the expenditures were made directly by the City of New Orleans and are, accordingly, reported by that entity. The City of New Orleans pays salaries, employee benefits, and other necessary expenses for the Delaware Parish Coroner.

5. Salary supplements

During the year ended June 30, 1987, the Delaware Parish Coroner paid \$28,424 in salary supplements to employees in addition to the salary paid by the City of New Orleans.

6. Contingencies

At June 30, 1987, there was litigation against the office of the Delaware Parish Coroner, which was named as a party, although not singularly, amongst other codefendants in claims aggregating approximately \$100,000.

No liability has been recorded in the financial statements relating to these claims as it is considered probable these claims will not have a material effect on the financial statements.



ORANGE PARISH COURSE  
LA Component Unit  
CITY OF NEW ORLEANS

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Notes to Financial Statements

7. Budget

The budget for the year ending June 30, 1987 was approved by the Course. Actual expenditures were \$20,808 more than budgeted. This variance exceeds the percentage variance allowed by law which is 5%.

8. Deficit in Fund Balance

As shown on page 3 of the financial statements, the Orange Parish Course has a deficit of \$8,681 in the fund balance of the general fund under the modified accrual basis of accounting as of June 30, 1987.

**Independent Auditor's Report on Internal Control**  
**Rendered as an Exhibit of Financial Statements**  
**Performed in Accordance with Government Auditing Standards**

To the Orleans Parish Council

We have audited the accompanying financial statements of the Orleans Parish Council as Component Unit, City of New Orleans, as of and for the year ended June 30, 1997, and have issued our report thereon dated January 8, 1998.

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 financial statements are free of material misstatement.

The management of the Orleans Parish Council as Component Unit, City of New Orleans, is responsible for establishing and maintaining internal control. In fulfilling this responsibility, selection and judgments by management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of internal control 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 internal control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any weaknesses of internal control 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 financial statements of the Council for the year ended June 30, 1997, we obtained an understanding of internal control. With respect to internal control, 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 financial statements and not to provide an opinion on internal control. Accordingly, we do not express such an opinion.

We noted certain matters involving internal control and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of internal control that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

The reportable conditions noted are as follows:

#### 1. Accounting for receivables and revenue

**Condition** - The Coroner's office normally prepares invoices for billing to Parishes, other than Orleans, for the use of its facilities on autopsies performed for those parishes. The financial information in these manual accounts receivable system does not reflect, at any point in time, the current or accurate amount of receivables and the related revenue due from these other parishes, nor does it properly measure the amounts billed or any related collections are recorded into the accounting system.

**Criteria** - Accounts receivable and revenue data are essential to prepare reliable financial statements.

**Cause** - There are numerous causes of this problem. These include: (I) Failure to use consecutively pre-numbered invoices; (II) Failure to retain and systematically file invoices; (III) Lack of properly trained employees assigned to this duty; and (IV) Failure to periodically reconcile bank billings and collections with invoices and accounting system records.

**Effect** - Extensive substantive audit tests of unrecorded billings and the related revenue collections allowed estimates to be made for financial reporting purposes. Our increased substantive tests of these estimates indicated they prevented the financial statements from being materially misstated; therefore, we consider this to be only a reportable condition.

**Recommendation** - The Coroner's office should use pre-numbered invoices and maintain a copy of invoices in numerical order. The Coroner's office should consider training its employees to maintain a proper invoice and receivable system and the employees should reconcile the receivables monthly.

**Response** - The Coroner's office is in the process of installing a computer system for billing and receivables which will be responsive to this recommendation.

#### 2. Missing invoices or other support of cash disbursements

**Condition** - During our tests of cash disbursement transactions, we found 7 disbursements out of 114 for which the invoice or other supporting documentation was missing or incomplete.

**Criteria** - All cash disbursements should be supported by the original invoice or other documentation.

**Cause** - The Coroner's system requires invoices or other support to be attached to the file copy of the checks. Management believes these were simply misplaced.

**Effect** - The total of these 7 disbursements was immaterial and the cancelled checks were available for examination; therefore, there is no material effect on the financial statements.

**Recommendation** - The Coroner should reemphasize the importance of maintaining detailed invoices or other support for cash disbursements.

**Response** - The Comptroller's office will emphasize the importance of maintaining inventories on other support.

A material weakness is a reportable condition in which the design or operation of the specific internal control 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.

Our consideration of internal control would not necessarily disclose all matters in internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following reportable conditions that we believe to be material weaknesses. These conditions were considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of the Oregon Parish District for the year ended June 30, 2027.

### **3. Lack of Segregation of Duties**

**Condition** - The Comptroller's office employs one bookkeeper who initiates expenditure transactions and processes all financial data, except for the billing of receivables, which is performed by a non-accounting type employee. This limited number of personnel does not allow for proper segregation of duties which contributes to the lack of adequate internal control.

**Risk** - Accurate recording, processing, reviewing, and approval of all financial data are essential to prepare reliable financial statements.

**Cause** - The primary causes are (1) the small size of the entity, (2) the lack of qualifications and training of personnel performing accounting functions, and (3) the lack of review and approval of transactions.

**Effect** - We increased the extent of substantive tests of the financial data, where applicable, which did not reveal any instances of material misstatements to the financial statements. However, due to its significance, we consider this condition to be a material weakness in internal control.

**Recommendation** - Although the size of the entity does not allow for a proper segregation of duties, other compensating controls may be implemented to improve internal control.

**Response** - The Comptroller's office is currently evaluating this recommendation and will implement new control policies and procedures as considered necessary.

### **4. Inadequacies in Evidence**

**Condition** - The Comptroller maintains evidence for materials and supplies which they purchase for use by the Comptroller's office with their personal funds or credit cards. A significant number of checks, 73, were paid to a certain employee for this purpose totaling \$11,880. In five of these cases, the documentation of the items purchased was not in sufficient detail to determine the purpose of the purchase. These five totaled \$1,880.

**Risk** - Sufficient documentation should be maintained on all expenditures so the type and purpose of items purchased can be determined.

**Cause** - Documentation was not properly filed.

**Effect** - We increased the extent of substantive tests where applicable, which did not reveal any instances of material misstatements. However, we consider this to be a material weakness in internal control.

**Recommendation** - Detailed receipts or other documentation should be properly maintained for all expenditures. Also, the Director should strive to purchase items directly from vendors whenever possible to avoid excessive reimbursements to employees.

**Response** - The Director's office will maintain appropriate documentation for all future expenditures.

#### 5. Related facilities

**Condition** - The Director's office employs a limited number of personnel. As stated in matter 3 above, this does not allow for proper segregation of duties. Also, two of the employees are married to each other which further limits the Director's ability to properly segregate duties.

**Evidence** - Accurate recording, processing, reviewing, and approval of all financial data are essential to prepare reliable financial statements.

**Cause** - Small size of entity.

**Effect** - We increased the extent of substantive tests where applicable, which did not reveal any instances of material misstatements. However, we consider this to be a material weakness in internal control.

**Recommendation** - Although the size of the entity does not allow for a proper segregation of duties, the Director should strive to not have employees who are related to each other which makes this condition worse. Also, the Director should make sure that neither of these employees are married to each other supervises the other which may not be allowed under state law.

**Response** - The Director's office is currently evaluating this recommendation and will implement new controls as considered necessary.

Matters 1, 2, and 3 reported above, were also reported in the previous auditor's report for the year ended June 30, 1988.

This report is intended for the information of management and the Orleans Parish Council. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Kelton & Company*

January 4, 1989

**Independent Auditors' Report on Compliance with  
Laws and Regulations Based on an Audit of  
Financial Statements Performed in Accordance with  
Government Auditing Standards**

To the Orleans Parish Coroner

We have audited the accompanying financial statements of the Orleans Parish Coroner (a Component Unit), City of New Orleans, as of and for the year ended June 30, 1997, and have issued our report thereon dated January 8, 1998.

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, regulations, contracts, and grants applicable to the Orleans Parish Coroner (a Component Unit), City of New Orleans, is the responsibility of the Orleans Parish Coroner's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Orleans Parish Coroner's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements 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 the following instances of noncompliance that are required to be reported under Government Auditing Standards for which ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in the Coroner's June 30, 1997 financial statements.

**1. Inventory of property**

**Condition:** A complete physical inventory of property was not taken this fiscal year.

**Criteria:** LSA-R.S. 28:209 requires physical inventory of property every fiscal year.

**Effect:** No known material effect on financial statements. A test of all items costing greater than \$500 was performed during the audit.

**Cause:** Management oversight.

**Recommendation:** Physical inventory of assets should be taken each year.

**Response:** Physical inventory of fixed assets will be taken each year beginning in the fiscal year ending June 30, 1998.

## **2. Budget.**

**Condition:** TOTAL actual expenditures exceed total budgeted expenditures by 27.2%. The budget for the fiscal year ended June 30, 1987 was not amended.

**Criteria:** La. Rev. Statute 24:1212 requires an amendment to the budget if expenditures are expected to exceed five percent of budgeted expenditures.

**Effect:** No known material effect on financial statements.

**Cause:** Supplemental salaries were increased during the period and managerial inadvertently employed to award budget accordingly. Also, physicians performing autopsies in the Orleans Parish Coroner's facility for other parishes were paid by the Coroner and recorded as professional fees and amounts received from those parishes for those services were recorded as revenue. This is a reclassification of these items from prior year presentation.

**Recommendation:** The budget should be amended whenever total expenditures are expected to exceed budgeted amounts by more than 5%.

**Remedy:** The budget will be amended in future years whenever total expenditures are expected to exceed budgeted amounts by more than 5%.

## **3. Payroll Taxes and 1099 Forms**

**Condition:** Payroll taxes are not withheld and remitted on supplemental salaries paid to employees. A Form 1099 is not prepared and submitted to physicians and the IRS for payments made to physicians performing autopsies.

**Criteria:** Federal and state regulations require that payroll taxes be withheld and remitted on employee compensation and that 1099 forms be submitted on amounts paid to independent contractors.

**Effect:** The Orleans Parish Coroner is liable to the state and federal government for these taxes and for possible penalties.

**Cause:** Supplemental salaries were increased significantly in the current year. Also, payments to physicians performing autopsies for other parishes were reclassified in the current year to report them with professional fees expenditures rather than to bill them with amounts received from other parishes.

**Recommendation:** Payroll taxes should be properly withheld and remitted on compensation paid to employees and 1099 forms should be submitted to physicians and the IRS for amounts paid.

**Remedy:** The Coroner's office is currently evaluating this recommendation and will implement new policies and procedures as considered necessary.

We considered these instances of noncompliance in forming our opinion of whether the Coroner's June 30, 1987 general purpose financial statements are presented fairly in all material aspects, in conformity with generally accepted accounting principles, and this report does not affect our report dated January 8, 1988, on these general purpose financial statements.

This report is intended for the information of management and the Delaware Parish Council. This restriction is not intended to limit the dissemination of this report, which is a matter of public record.

*Kelley & Company*

January 8, 1998



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