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TERREBOUVE PARISH CORNER
HOUMA, LOUISIANA

Financial Reports

December 31, 1968

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Release Date JAN 0 9 1969

TERREBONE PARISH CORNER
HOUMA, LOUISIANA

Financial Reports

December 31, 1966

TERREBONNE PARISH CORNER
HOUMA, LOUISIANA

Financial Reports

December 31, 1998

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Bergeron & Lanoux

— CERTIFIED PUBLIC ACCOUNTANTS —

A PROFESSIONAL CORPORATION

INDEPENDENT AUDITOR'S REPORT

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.

The Coroner has not presented the disclosures required by Governmental Accounting Standards Board Technical Bulletin 99-1, Disclosures about Year 2000 Issues, as amended by the Governmental Accounting Standards Board Technical Bulletin 99-1, that Governmental Accounting Standards Board has determined are necessary to supplement, although not be a part of, the basic financial statements. In addition, we do not provide assurance that the Coroner is or will become year 2000 compliant, that the Coroner's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Coroner does business are or will become year 2000 compliant.

In accordance with Government Auditing Standards, we have also issued our report dated April 7, 1999, 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 & Lanoux

April 7, 1999

TERREBONNE PARISH COUNCIL
Houma, Louisiana

Balance Sheet - General Fund

December 31, 1998

ASSETS

Cash	\$	2,679
Due from Terrebonne Parish Consolidated Government		13,353
Due from other governmental units		<u>1,600</u>
Total assets	\$	<u>17,732</u>

LIABILITIES AND FUND BALANCE

Liabilities - accounts payable and accrued expenses	\$	11,124
Fund balance - unreserved		<u>6,608</u>
Total liabilities and fund balance	\$	<u>17,732</u>

TERREBONNE PARISH COUNCIL
Houma, Louisiana

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

Year Ended December 31, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental:			
Terrebonne Parish			
Consolidated Government	\$ 204,530	\$ 207,719	\$ 3,189
Charges for services	136,630	141,316	4,686
Miscellaneous:			
Interest	504	542	(38)
Other	3,600	4,037	437
	<u>345,264</u>	<u>353,644</u>	<u>8,322</u>
Total revenues			
EXPENDITURES			
Public safety:			
Coroner:			
Personal services	290,206	290,732	(526)
Operating services	48,242	67,562	(19,320)
Materials and supplies	21,639	14,691	6,948
	<u>359,787</u>	<u>372,985</u>	<u>(13,198)</u>
Total expenditures			
EXCESS REVENUES (EXPENDITURES)	(4,974)	(9,341)	(4,367)
FUND BALANCE			
Beginning of year	15,249	15,249	-
End of year	<u>\$ 10,275</u>	<u>\$ 6,908</u>	<u>\$ (3,367)</u>

TERREBONNE PARISH CORONER
Houma, Louisiana

Notes to Financial Statements

December 31, 1998

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Chapter 3 of Title 20 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, 1998

Governmental Funds

Governmental Funds are those through which the governmental functions of the Coroner are financed. The acquisition, use and disposition 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 refers 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 28:1303, 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.

TERREBORNE 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 employee; 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	\$ 600
St. Mary Parish	700
St. John Parish	100
St. James Parish	100
St. Charles	100
Assumption Parish	200
Total	<u>\$ 1,800</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 December, 2000. Minimum rental payments of \$7,491 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:	
1999	\$ 7,491
2000	3,498
TOTAL	<u>\$ 10,989</u>

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 workers'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

Bergeron & Lanoux

Charles E. Bergeron, CPA
Thomas J. Lanoux, CPA
Michael B. Rosenbaum, CPA

— CERTIFIED PUBLIC ACCOUNTANTS —

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, 1998, and have issued our report thereon dated April 7, 1999. 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. However, we noted other matters involving internal control over financial reporting that we have reported to the Coroner in a separate letter dated April 7, 1999.

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.

April 7, 1999

Bergeron & Lanoux

TERREBONNE PARISH CORONER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 1998

We have audited the financial statements of the Terrebonne Parish Coroner as of and for the year ended December 31, 1998, and have issued our report thereon dated April 7, 1999. 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, 1998 resulted in an unqualified opinion. We issued a separate management letter as a result of this engagement.

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 - (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.

TERRE BONNE PARISH CORNER
SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended December 31, 1998

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

There were none.

SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

Not applicable.

SECTION III MANAGEMENT LETTER

No management letter was issued for the prior year.

Terrebonne Parish Coroner
Management Letter
December 31, 1998

Bergeron & Lanaux

— CERTIFIED PUBLIC ACCOUNTANTS —
A PROFESSIONAL CORPORATION

CLAUDE E. BERGERON, CPA
TIMOTHY J. LANAUX, CPA
MICHAEL D. BERGERON, CPA

April 7, 1999

To the Terrebonne Parish Coroner
Houma, Louisiana

In planning and performing our audit of the general purpose financial statements of the Terrebonne Parish Coroner for the year ended December 31, 1998, we considered the Coroner's internal control to determine our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on internal control. As a result of our audit, we offer the following comments for the Coroner's consideration.

Year 2000

On January 1, 2000, information technology experts believe that many application systems will fail as a result of erroneous calculations and data integrity problems. This situation, commonly known as the year 2000 issue, will occur because many computers cannot process date information beyond December 31, 1999. That is because many application software products (both commercial and in-house-developed legacy systems) were originally designed to accommodate only a two-digit date position to represent the year (for example, 99 for the year 1999).

The systems most critical to the operations of the Coroner's Office are owned by the Terrebonne Parish Consolidated Government (TPCG). The Coroner's Office uses the TPCG computers to for accounting, administrative functions and case management. A failure of these systems could have a significant adverse impact on the operations of the Coroner's office. While TPCG has primary responsibility for assessment, remediation and testing of these systems, the Coroner's Office should monitor TPCG's remediation efforts and develop contingency plans in the event that TPCG's efforts to remediate these systems are not successful or are not completed timely.

Also, the Coroner should consider implementing additional verification procedures to test the accuracy of information received from its vendors, bankers, grantor agencies and other third party organizations with whom you exchange date-dependent information because these organizations also must become year 2000 compliant. The Coroner should satisfy itself that these organizations will not experience problems relating to the year 2000 issue that could affect the Coroner's operations.

Fund Balance

The Terrebonne Parish Consolidated Government (TPCG) provides the majority of the funding for the operations of the Coroner's office and approves the Coroner's annual budget. For the years ended December 31, 1998 and 1997, projected revenues in the budgets approved by TPCG have not been sufficient to cover appropriations. As a result, the fund balance in the Coroner's general fund has decreased from \$21,250 to \$6,000, or less than 2% of annual revenues. Although the Coroner's office is not intended to be operated at a profit, budgets should be prepared to allow for a fund balance sufficient to cover emergencies and other unforeseen circumstances. Future operating deficits could affect the Coroner's ability to pay bills and other obligations in a timely manner and could also affect the Coroner's ability to provide unexpected but necessary services.

The Coroner adopted a budget for 1999 with projected expenditures in excess of estimated revenues by \$5,367, which would reduce fund balance to \$1,341. Small negative budget variances could produce a deficit in ending fund balance and state budget laws prohibit a political subdivision from adopting or amending a budget with a deficit in ending fund balance. We recommend that future budgets be prepared with estimated revenues sufficient to cover projected expenditures and to provide a modest fund balance for emergencies and other unforeseen circumstances.

We have issued a separate report dated April 7, 1999, on the Coroner's internal control. This letter does not affect our report dated April 7, 1999, on the general purpose financial statements. We have already discussed these comments and suggestions with management, and we will be pleased to discuss them in further detail at your convenience. We would like to express our appreciation for the courtesy and assistance extended to us during our audit.

Sincerely,



Benjamin & Lanoue

TERREBONNE PARISH COUNCIL
MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended December 31, 1999

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENT

No findings were reported which require a response from management.

SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

Not applicable.

SECTION III MANAGEMENT LETTER

In response to the Management Letter issued by our auditors dated April 7, 1999, we intend to take the following actions:

Year 2000

- We will monitor the status of the Terrebonne Parish Consolidated Government with respect to upgrading and/or replacement of computer equipment used.
- We will identify and assess other computer systems and electronic equipment critical to our operations and remediate these systems as necessary.
- We will contact vendors and other third party organizations critical to our operations and request representations concerning their year 2000 readiness.
- We will develop contingency plans as necessary in the event that our year 2000 remediation efforts are not successful.

Fund balance

We will request the Terrebonne Parish Consolidated Government (TPCG) to approve an amended budget for the year ending December 31, 1999 with projected revenues equal to or exceeding expenditures. Future budgets will be presented to the TPCG with projected revenues equal to or exceeding expenditures.

We believe that the foregoing plans adequately address the concerns of our auditors.