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TERREBONNE PARISH CORONER  
HOUMA, LOUISIANA

Financial Reports

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 concerned 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 JUN 9 3 1998

**TERREBONNE PARISH CORONER  
HOUMA, LOUISIANA**

*Financial Report*

**December 31, 1997**

TERREBONNE PARISH CORNER  
HOUMA, LOUISIANA

Financial Reports

December 31, 1997

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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, 1997, 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 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 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, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated April 13, 1998, 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.



April 13, 1998

TERREBONNE PARISH CORONER  
Houma, Louisiana

## Balance Sheet - General Fund

December 31, 1997

**ASSETS**

Cash	\$	7,000
Due from Terrebonne Parish Consolidated Government		12,400
Due from other governmental units		<u>3,075</u>
Total assets:	\$	<u>22,441</u>

**LIABILITIES AND FUND BALANCE**

Liabilities - accounts payable and accrued expenses	\$	6,492
Fund balance - unreserved		<u>15,949</u>
Total liabilities and fund balance	\$	<u>22,441</u>

**TERREBONE PARISH CORNER**  
Houma, Louisiana

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

Year Ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>REVENUES</u></b>			
Intergovernmental			
Terrebonne Parish			
Consolidated Government	\$ 192,999	\$ 194,753	\$ 2,657
Charges for services	141,228	142,955	1,727
Miscellaneous:			
Interest	624	627	3
Other	2,891	3,080	189
	<u>326,809</u>	<u>331,415</u>	<u>4,606</u>
Total revenue			
<b><u>EXPENDITURES</u></b>			
Public safety:			
Coroner:			
Personal services	252,791	257,158	(4,317)
Operating services	53,852	60,254	(6,442)
Materials and supplies	15,817	17,823	(2,006)
Travel and other charges	1,730	1,691	39
	<u>323,990</u>	<u>336,716</u>	<u>(12,756)</u>
Total expenditures			
<b><u>EXCESS REVENUES (EXPENDITURES)</u></b>	2,849	(5,301)	(8,150)
<b><u>FUND BALANCE</u></b>			
Beginning of year	21,250	21,250	-
End of year	<u>\$ 24,099</u>	<u>\$ 15,949</u>	<u>\$ (8,150)</u>

TERREBONNE PARISH CORONER  
Houma, Louisiana

Notes to Financial Statements

December 31, 1997

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Chapter 3 of Title 33 of the Louisiana Revised Statutes of 1950, the Terrebonne Parish Coroner is elected by the voters of Terrebonne Parish, for a four year term. The Coroner investigates all deaths, performs autopsies, furnishes death certificates, provides mental health services, mental examinations, protective custody services and examines cases for other crimes under police investigation.

The accounting policies of the Coroner conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies.

a. Reporting Entity:

The Coroner for Terrebonne Parish is a separately elected official. The Coroner is classified as a component unit of the Terrebonne Parish Consolidated Government who provides a significant portion of the revenues necessary to fund operations.

The activities of the Coroner have been reviewed and it was determined that there are no potential component units which should be included in the financial statements of the Coroner.

b. Fund Accounting:

The Coroner uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

TERREBONNE PARISH CORONER  
Houma, Louisiana

## Notes to Financial Statements, Continued

December 31, 1997

Governmental Funds

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

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

c. Basis of Accounting:

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

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

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

d. Operating Budgetary Data:

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



TERREBONNE PARISH CORONER  
Houma, Louisiana

Notes to Financial Statements, Continued

December 31, 1997

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, 1997.

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, 1997

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 1997. There were no funds invested in securities during 1997.

3) DUE FROM OTHER GOVERNMENTAL UNITS

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

Lafourche Parish Council	\$	1,475
St. Mary Parish		300
St. John Parish		100
Assumption Parish		200
Total	<u>\$</u>	<u>2,075</u>

TERREBONNE PARISH CORONER  
Houma, Louisiana

Notes to Financial Statements, Continued

December 31, 1997

4) OPERATING LEASES

The Coroner leases two vehicles under operating leases expiring in January, 2000 and December, 2000. Minimum rental payments of \$7,332 were charged to current expenditures for the year ended December 31, 1997.

Minimum future rental payments under these operating leases as of December 31, 1997 are as follows:

Year Ending December 31:		
1998	\$	7,431
1999		7,431
2000		3,466
<b>TOTAL</b>	<b>\$</b>	<b><u>18,328</u></b>

5) SELF-INSURANCE AND RISK MANAGEMENT

The Coroner participates in the Terrebonne Parish Consolidated Government's self-insurance program for general liability, group health, auto liability, and workmen's compensation liability protection. Under the self-insurance program, certain amounts of claims are retained by the Parish and commercial insurance is purchased to cover claims in excess of this amount. The Coroner is billed monthly for his corresponding portion of insurance premiums and loss fund requirements. All claims are forwarded to the Parish for processing.

**SUPPLEMENTARY FINANCIAL REPORTS**

**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, 1997, and have issued our report thereon dated April 13, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Terrebonne Parish Coroner's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Terrebonne Parish Coroner's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Terrebonne Parish Coroner, the State of Louisiana and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

April 13, 1998

*Beaumont L. L...*

**TERREBONNE PARISH CORONER**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended December 31, 1997**

We have audited the financial statements of the Terrebonne Parish Coroner as of and for the year ended December 31, 1997, and have issued our report thereon dated April 13, 1998. 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, 1997 resulted in an unqualified opinion. We did not issue 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 Weakness	___ Yes	<u>XX</u> No
Reportable Conditions	___ Yes	<u>XX</u> No
Compliance		
Compliance Material to Financial Statements	___ Yes	<u>XX</u> No

**b. Federal Awards - (Not applicable)**

Internal Control		
Material Weaknesses	___ Yes	___ No
Reportable Conditions	___ Yes	___ No
Type of Opinion On Compliance For Major Programs	Unqualified Disclaimer ___	Qualified Adverse ___

Are their findings required to be reported in accordance with Circular A-133, Section 510(a)?

\_\_\_ Yes    \_\_\_ No

c. Identification of Major Programs:

CEDA Number(s)

Name of Federal Program or Cluster

Not applicable

Dollar threshold used to distinguish between Type A and Type B Programs:

Not applicable

Is the auditee a 'low-risk' auditee, as defined by OMB Circular A-133?

Yes  No

Not Applicable

**Section II Financial Statement Findings**

There were none.

**Section III Federal Award Findings and Questioned Costs**

Not Applicable.



TERREBONNE PARISH CORONER  
SCHEDULE OF PRIOR YEAR FINDINGS  
For the Year Ended December 31, 1997

**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.

TERREBONNE 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**

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**

No management letter was issued.