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CLAUDE SWENH, M.D.  
CONCRETE PARISH POLYCLINIC

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
DECEMBER 31, 1957

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or receiver, 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 JUL 29 1968

OUACHITA PARISH CORONER  
West Monroe, Louisiana

ANNUAL FINANCIAL STATEMENTS AS OF  
AND FOR THE YEAR ENDED DECEMBER 31, 1997  
WITH AGREED UPON PROCEDURES

Required to be filed with the Legislative Auditor  
within six months after the close of the fiscal year

AFFIDAVIT

Personally came and appeared before the undersigned authority,  
Claude Smith, M.D., who, duly sworn, deposes and says that the  
financial statements herewith given present fairly the financial  
position of the Ouachita Parish Coroner as of December 31, 1997,  
and the results of operations for the year then ended, in  
accordance with the basis of accounting described within the  
accompanying financial statements.

  
Signature

Sworn to and subscribed before me, this 30<sup>th</sup> day of June 1998

  
NOTARY PUBLIC

---

Officer	<u>DR. CLAUDE E. SMITH, CORONER</u>
Address	<u>3008 NORTH 7TH ST SUITE B</u> <u>WEST MONROE LA 71291</u>
Telephone No.	<u>(504) 387-1902</u>

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# JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.

WILLIAM B. JOHNSON, CPA  
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JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.

A DELAWARE LIMITED LIABILITY COMPANY  
APPROVED BY THE  
STATE OF MISSISSIPPI, CPA



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- Structuring of Payment Services

June 30, 1991

Claude Smith, M.D.  
Ouachita Parish Coroner  
West Monroe, LA 71291

We have compiled the accompanying statement of assets, liabilities, and fund balances-cash basis of the Ouachita Parish Coroner's office as of December 31, 1991, and the related statement of revenues, expenses, and changes in fund balances-cash basis for the year then ended, in accordance with statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of the owner. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

The Coroner's policy is to prepare its financial statements on the cash basis of accounting; consequently, certain revenues are recognized when received rather than when earned, and certain expenses and purchases of assets are recognized when cash is disbursed rather than when the obligation is incurred.

The accompanying financial statements present the financial funds received and disbursed directly by the Coroner's office. The Coroner's operation fund is administered by the Ouachita Parish Police Jury and is not included in the accompanying financial statements, but is included in the annual audit of the Ouachita Parish Police Jury per 15A-B.S. 33:1572.

*Johnston, Perry, Johnson & Associates, L.L.P.*

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS

CLAUDE SMITH, M.D.  
QUACHITA PARISH COOKER  
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE—CASH BASIS  
DECEMBER 31, 1997

GOVERNMENTAL TYPE FUNDS  
GENERAL FUND

<u>ASSETS</u>	
Cash	14,278
<u>TOTAL ASSETS</u>	14,278
<u>LIABILITIES AND FUND EQUITY</u>	
Payroll Taxes Withheld	<u>1,282</u>
<u>TOTAL LIABILITIES</u>	1,282
<u>FUND EQUITY</u>	
Undesignated	12,996
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	14,278

See accountants' report and notes to financial statements.

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CLAUDE SMITH, M.D.  
QUINCY'S PARISH CORONER  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES--CASE BASIS  
FOR THE YEAR ENDED DECEMBER 31, 1997

GOVERNMENTAL TYPE FUNDS  
GENERAL FUND

<u>REVENUES</u>	
Coroner's Fees	<u>171,025</u>
<u>TOTAL REVENUES</u>	<u>171,025</u>
<u>EXPENDITURES</u>	
Coroner's Operations	<u>87,235</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	<u>103,890</u>
<u>FUND BALANCE - Beginning of Year</u>	<u>1,050</u>
<u>LESS: Drawings by Claude Smith, Coroner</u>	<u>92,040</u>
<u>FUND BALANCE - End of Year</u>	<u>12,890</u>

See accountants' report and notes to financial statements.

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CLARENCE SMITH, M.D.  
OASCHITA PARISH CORONER  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1991

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. The Oaschita Parish Coroner is a component unit of the Police Jury of Oaschita Parish. The Coroner is a parish elected official. However, the Oaschita Parish Police Jury approves the Coroner's budget, pays the majority of his expenditures and pays the Coroner for services rendered. The accompanying financial statements contain revenues and expenditures received and paid directly to and by the Coroner. Expenditures paid by the Oaschita Parish Police Jury are not included in the accompanying financial statements.
- B. The cash basis of accounting is used in the general fund. Revenues are recorded when received and expenditures recorded when paid.
- C. The annual budget is approved by the Oaschita Parish Police Jury.
- D. No provision is made for compensated absences as such amounts are not material.

NOTE 2 - CASH ACCOUNTS

All cash is secured by the Federal Deposit Insurance Corporation. The category of risk is Category 1.

NOTE 3 - RETIREMENT PLANS

Employee(s) of the Coroner's office are covered by Social Security. The Coroner is self-employed and pays self-employment tax on his earnings.

NOTE 4 - CONTINGENT LIABILITIES

The Coroner is not aware of any material contingent liabilities that should be disclosed.

NOTE 5 - BUDGETS

The Oaschita Parish Police Jury adopts a budget for the Coroner's office which includes a line item titled Official Fees. Funds in official fees are paid to the Coroner as he provides services in Oaschita Parish. The Coroner also provides services in other parishes. The revenues from all these sources totaled \$171,000 in 1991. In response to prior year findings, the Coroner has adopted a budget for funds under his direct control.

CLAUDE SMITH, M.D.  
QUICHITA PARISH CORONER  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1997

NOTE 6 - CORONER'S OPERATIONAL EXPENDITURES

Details of expenditures are as follows:

Salaries Paid	\$3,643
Taxes & Licenses	5,703
Professional Fees	4,353
Other	<u>3,503</u>
Total	<u>\$7,202</u>

NOTE 7 - PER DIEM PAID TO BOARD MEMBERS

The Coroner received \$22,560 from the funds under his direct control.



# JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.

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- Tax Preparation & Planning
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  - Corporate & Estoppel
- Bookkeeping & Payroll Services

May 19, 1998

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To: Claude Smith, M.D.,  
Ouachita Parish Coroner

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Claude Smith, M.D., Ouachita Parish Coroner and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Claude Smith, M.D., Ouachita Parish Coroner's compliance with certain laws and regulations during the year ended December 31, 1997, included in the accompanying Louisiana Attestation questionnaire. This agreed-upon procedure engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

We found no expenditures which were subject to the public bid law.

### Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 43:1181-1184 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (1) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (1) appeared on the list provided by management.

#### Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget adopted by the Coroner.

6. Trace the budget adoption and amendments to the minute book.

No public meetings were held by the Coroner during the year under review, therefore, no minute book was kept.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

Both the actual revenues and actual expenditures exceeded budgeted amounts by greater than 5%.

#### Accounting and Reporting

8. Randomly select 5 disbursements made during the period under examination and:  
(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and noted one instance that the payment was made for an incorrect amount. A bill for travel expenses in the amount of \$18.91 was incorrectly reimbursed by the Coroner twice. The \$34.91 overpaid bill is reimbursed to the company.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

All six of the payments were properly coded to the correct fund and general ledger account.

to determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated that the Coroner did approve the disbursements.

#### Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by L&A-Pol 42:1 through 42:32 (the open meetings law).

No public meetings were held by the Coroner during the year under review.

#### Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

#### Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

We inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Ouachita Parish Coroner's Office and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS

# JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.

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- Corporate & Personal
- Bookkeeping & Payroll Services

June 10, 1998

Claude Smith, M.D.  
Ouachita Parish Coroner  
West Monroe, LA 71291

We have applied agreed upon procedures in our report dated June 10, 1998 to the Ouachita Parish Coroner's office funds under the Coroner's direct control.

In connection with that report we have the following recommendations:

- A. We recommend the Coroner closely monitor the budget during the year to keep the actual revenues and expenditures within 5% of budgeted revenues and expenditures.

Reply: The Coroner will closely monitor the budget.

- B. We recommend that the Coroner collect \$14.91 for a travel receipt that was reimbursed twice and to closely review all receipts that are to be reimbursed to employees.

Reply: The Coroner will collect \$14.91 for the receipt that was reimbursed twice and will closely review all future receipts to be reimbursed.

If we can be of any additional help or information, please telephone us.

*Johnston, Perry, Johnson & Associates, L.L.P.*

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS

**LOUISIANA ATTESTATION QUESTIONNAIRE**DECEMBER 31, 1997 DateJENNIFER PERCY JOHNSON & ASSOCIATES, LLP3007 BRADLEY STREETMONROE, LA 71201

(Auditors)

In connection with your compilation of our financial statements as of DECEMBER 31, 1997 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation, and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of DECEMBER 31, 1997 (Date).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 39:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes [X] No [ ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1104.

Yes [X] No [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1988, under circumstances that would constitute a violation of LSA-RS 42:1106.

Yes [X] No [ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1901-194) or the budget requirements of LSA-RS 39:43.

Yes [X] No [ ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least five years, as required by LSA-RS 44:7, 44:7, 44:21, and 44:36.

Yes [X] No [ ]

We have filed our annual financial statements in accordance with LSA-RS 28:114, 33:483, under 39:52, as applicable.

Yes [X] No [ ]

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes  No

#### Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes  No

#### Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1874 Louisiana Constitution, Article VI, Section 33 of the 1874 Louisiana Constitution, and LSA-RS 47:1418-65.

Yes  No

#### Advances and bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1874 Louisiana Constitution, LSA-RS 14:158, and AG opinion 79-729.

Yes  No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions in the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

\_\_\_\_\_  
Secretary Date

\_\_\_\_\_  
Treasurer Date

*Clarence D. Givens*  
\_\_\_\_\_  
Date 12-9-07

Note-Quasi-public entities should delete reference to the above statutes, unless required to follow such laws by contract with their public funding agencies. The quasi-public entities should include a representation that they have complied with the contractual provisions under which they have received state and/or local funds.