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CLAUDE SMITH, M.D.
OUACHITA PARISH CORONER

FINANCIAL STATEMENTS

FOR THE PERIOD

JANUARY 1, 1998 TO AUGUST 1, 1998

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 SEP 30 1998

OUACHITA PARISH CORONER
West Monroe, Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS AS OF
AND FOR THE PERIOD ENDED AUGUST 1, 1998
WITH AGREED UPON PROCEDURES

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

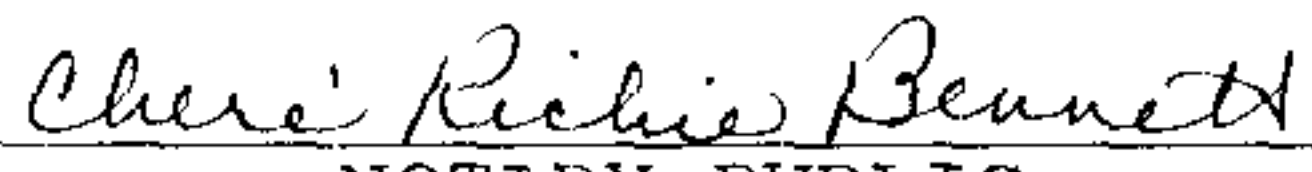
AFFIDAVIT

Personally came and appeared before the undersigned authority, Ms. Johnnie Kelly, Executrix for the Estate of 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 August 1, 1998, and the results of operations for the period then ended, in accordance with the basis of accounting described within the accompanying financial statements.


Signature

Sworn to and subscribed before me, this 11th day of September 1998

CHERE RICHIE BENNETT
NOTARY PUBLIC
STATE OF LOUISIANA
PARISH OF OUACHITA
My commission Expires with life.


NOTARY PUBLIC

Officer	<u>MS. JOHNNIE KELLY,</u> <u>EXECUTRIX FOR THE ESTATE OF</u> <u>DR. CLAUDE SMITH, CORONER</u>
Address	<u>2000 NORTH 7TH ST SUITE H</u> <u>WEST MONROE, LA 71291</u>
Telephone No.	<u>(318) 327-1362</u>

CLAUDE SMITH, M.D.
OUACHITA PARISH CORONER
AUGUST 1, 1998

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- Accounting & Auditing
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- Business & Financial Planning
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- Bookkeeping & Payroll Services

August 31, 1998

Ms. Johnnie Kelly, Executrix
for the Estate of Claude Smith, M.D.
Ouachita Parish Coroner
West Monroe, LA 71291

We have compiled the accompanying balance sheet of the Ouachita Parish Coroner's Office as of August 1, 1998, and the related statements of revenues, expenditures, and changes in fund balances for the seven months 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 owners. 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. However, we did become aware of a departure from generally accepted accounting principles that is described in the following paragraph.

In prior years the financial statements have been prepared on the cash basis of accounting. However, due to the death of the Ouachita Parish Coroner, the accompanying financial statements have been prepared on the accrual basis of accounting. The effect of this departure from generally accepted accounting principles on the statement of revenues, expenditures, and changes in fund balances have not been determined.

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 LSA-R.S.33:1572.

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

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

CLAUDE SMITH, M.D.
OUACHITA PARISH CORONER
BALANCE SHEET
AUGUST 1, 1998

GOVERNMENTAL TYPE FUNDS
GENERAL FUND

ASSETS

Cash 4,415
Accounts Receivable 15,310

TOTAL ASSETS 19,725

LIABILITIES AND FUND EQUITY

Accrued Expenses 1,880

TOTAL LIABILITIES 1,880

FUND EQUITY

Undesignated 17,845

TOTAL LIABILITIES AND FUND EQUITY 19,725

See accountants' report and notes to financial statements.

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

CLAUDE SMITH, M.D.
OUACHITA PARISH CORONER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES
FOR THE PERIOD ENDED AUGUST 1, 1998

GOVERNMENTAL TYPE FUNDS
GENERAL FUND

<u>REVENUES</u>	
Coroner's Fees	<u>132,488</u>
<u>TOTAL REVENUES</u>	132,488
<u>EXPENDITURES</u>	
Coroner's Operations	<u>45,014</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	87,474
<u>FUND BALANCE - Beginning of Year</u>	12,988
<u>LESS: Drawings by Claude Smith, Coroner</u>	<u>82,617</u>
<u>FUND BALANCE - End of Year</u>	<u>17,845</u>

See accountants' report and notes to financial statements.

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

CLAUDE SMITH, M.D.
OUACHITA PARISH CORONER
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD ENDED AUGUST 1, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. The Ouachita Parish Coroner is a component unit of the Police Jury of Ouachita Parish. The Coroner is a parish elected official. However, the Ouachita 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 revenue and expenditures by the Coroner. Expenditures paid by the Ouachita Parish Police Jury are not included in the accompanying financial statements.
- B. The accrual basis of accounting is used in the general fund. However, due to the death of the Coroner, the accompanying statement of revenues, expenditures, and changes in fund balances includes some revenue and expenditures applicable to the prior year.
- C. The annual budget is approved by the Ouachita Parish Police Jury.
- D. No provision is made for compensated absences as such amounts are not material.
- E. Accounts receivable consists of amounts due for the Coroner's fees, and are considered to be fully collectible.

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.

CLAUDE SMITH, M.D.
OUACHITA PARISH CORONER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED AUGUST 1, 1998

NOTE 5 - BUDGETS

The Ouachita 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 Ouachita Parish. The Coroner also provides services in other parishes. The revenues from all these sources totaled \$132,488 for the period ended August 1, 1998. In response to prior year findings, the Coroner has adopted a budget for funds under his direct control.

NOTE 6 - CORONER'S OPERATIONS EXPENDITURES

Details of expenditures are as follows:

Salaries Paid	31,777
Taxes & Licenses	3,703
Professional Fees	5,397
Other	<u>4,137</u>
Total	<u>45,014</u>

NOTE 7 - PER DIEM PAID TO BOARD MEMBERS

The Coroner received \$82,617 from the funds under his direct control.

NOTE 8 - ESTIMATES

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenditures. Actual results could differ from those estimates.

NOTE 9 - DEATH OF CORONER

Due to the death of Claude Smith, M.D. on August 1, 1998, Claude Smith, M.D., Ouachita Parish Coroner ceased operations at that time.

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August 31, 1998

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To: Johnnie Kelly
Executrix for the Estate of
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 period ended August 1, 1998, included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures 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 42:1101-1124 (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 (3) 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 (3) 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%.

Due to the death of the Coroner on August 1, 1998, comparisons are not meaningful.

Accounting and Reporting

8. Randomly select 6 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. Payments were made for the correct amounts.

- (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.

- (c) 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 LSA-RS 42:1 through 42:12 (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.

All prior year findings have been resolved.

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.

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

CLAUDE SMITH, M.D.
OUACHITA PARISH CORONER
CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS
FOR THE PERIOD ENDED AUGUST 1, 1998

Finding: There was no monitoring of the budget during the year to keep the actual revenues and expenditures within 5% of budgeted revenues and expenditures.

Status: Due to the death of the Coroner on August 1, 1998, comparisons are not meaningful.

Finding: There was one travel receipt that was reimbursed twice.

Status: The travel receipt was charged to the Coroner's drawing account.

There were no other prior findings.

APPENDIX F. LOUISIANA ATTESTATION QUESTIONNAIRE

AUGUST 1, 1998 Date

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.
3007 ARMAND STREET
MONROE LA 71201
(Auditors)

In connection with your compilation of our financial statements as of AUGUST 1, 1998 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 AUGUST 1, 1998 (date).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes 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 42:1101-1124.

Yes 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, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:43.

Yes No []

Accounting and Reporting

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:38.

Yes [] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [] 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 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.60.

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 1974 Louisiana Constitution, LSA-RS 14:138, 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 to 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.

NA Secretary _____ Date

NA Treasurer _____ Date

 EXECUTRIX AUGUST 31, 1998 Date

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.