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JEFFERSON PARISH CORONER'S OFFICE

December 31, 1998

~~PARISH CLERK OF COURT JEF~~

~~LSA-RS 24:516 provides that this report shall be available for public inspection for a period of not less than one year from the date of receipt.~~

Legislative Auditor

Audit of Financial Statements

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 JUL 14 1999



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Honorable Robert E. Treuting, M.D.
JEFFERSON PARISH CORONER'S OFFICE

Independent Auditor's Report

We have audited the general purpose financial statements of the **JEFFERSON PARISH CORONER'S OFFICE** as of December 31, 1998, and for the years ended December 31, 1998 and 1997 as listed in the table of contents. These general purpose financial statements are the responsibility of the **JEFFERSON PARISH CORONER'S OFFICE** management. Our responsibility is to express an opinion on these general purpose 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 general purpose 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.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the **JEFFERSON PARISH CORONER'S OFFICE** as of December 31, 1998, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

In accordance with *Governmental Auditing Standards*, we have also issued our report dated June 4, 1999 on our consideration of the **JEFFERSON PARISH CORONER'S OFFICE's** internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts and grants.

A Professional Accounting Corporation

June 4, 1999

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**JEFFERSON PARISH CORONER'S OFFICE
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1998**

	Fund Type	Governmental Account Groups		Total
	General	General Fixed Assets	General Long-Term Debt	
ASSETS				
Cash	\$ 6,326	\$ -	\$ -	\$ 6,326
Receivables:				
Ad Valorem Taxes (Net of Allowance for Uncollectible Taxes of \$85,241)	2,327,231	-	-	2,327,231
State Revenue Sharing	70,765	-	-	70,765
Other	27,389	-	-	27,389
Land, Buildings, Equipment and Automobiles	-	6,114,234	-	6,114,234
Amount to be Provided for Retirement of General Long-Term Obligations	-	-	392,303	392,303
	<u>\$ 2,431,711</u>	<u>\$ 6,114,234</u>	<u>\$ 392,303</u>	<u>\$ 8,938,248</u>
 LIABILITIES AND FUND EQUITY				
Liabilities				
Bank Overdraft	\$ 3,307	\$ -	\$ -	\$ 3,307
Accounts Payable	140,157	-	-	140,157
Accrued Expenditures	108,352	-	-	108,352
Long-Term Debt Payable	-	-	392,303	392,303
Total Liabilities	<u>251,816</u>	<u>-</u>	<u>392,303</u>	<u>644,119</u>
Fund Equity				
Investments in General Fixed Assets	-	6,114,234	-	6,114,234
Fund Balances - Unreserved - Undesignated	<u>2,179,895</u>	<u>-</u>	<u>-</u>	<u>2,179,895</u>
Total Fund Equity	<u>2,179,895</u>	<u>6,114,234</u>	<u>-</u>	<u>8,294,129</u>
	<u>\$ 2,431,711</u>	<u>\$ 6,114,234</u>	<u>\$ 392,303</u>	<u>\$ 8,938,248</u>

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

JEFFERSON PARISH CORONER'S OFFICE
STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS)
AND ACTUAL - GENERAL FUND

For The Years Ended December 31, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Ad Valorem Taxes	\$ 2,273,000	\$ 2,326,160	\$ 53,160	\$ 2,136,303	\$ 2,226,128	\$ 89,825
Intergovernmental State Revenue Sharing	116,000	106,148	(9,852)	110,000	111,201	1,201
Out of Parish Autopsies	168,000	118,250	(49,750)	75,000	149,400	74,400
Other Revenues	47,000	111,477	64,477	95,000	145,883	50,883
Interest Income	20,000	29,035	9,035	25,000	21,193	(3,807)
Court Fines	57,000	65,511	8,511	25,000	57,384	32,384
Total Revenues	<u>2,681,000</u>	<u>2,756,581</u>	<u>75,581</u>	<u>2,466,303</u>	<u>2,711,189</u>	<u>244,886</u>
Expenditures						
Salaries:						
Coroner	28,560	24,000	4,560	28,560	24,000	4,560
Assistant Coroner	4,800	4,400	400	3,000	4,000	(1,000)
Pathologists	262,000	220,000	42,000	442,310	216,955	225,355
Morgue, Office and Administration	810,226	704,631	105,595	531,174	668,510	(137,336)
Lab Director	15,000	13,100	1,900	12,000	18,058	(6,058)
Parochial Employees Retirement System	60,000	84,349	(24,349)	60,000	90,162	(30,162)
Medicare	11,500	11,409	91	-	11,486	(11,486)
Insurance	212,000	212,305	(305)	239,000	205,254	33,746
Deductions from Ad Valorem:						
Assessor	2,000	37,541	(35,541)	13,000	38,281	(25,281)
Retirement System	-	70,811	(70,811)	-	69,008	(69,008)
Legal Fees	56,000	53,500	2,500	42,000	56,050	(14,050)
Ambulance and Automobiles:						
Gas and Oil	42,000	26,113	15,887	29,300	33,036	(3,736)
Insurance Premiums	24,000	15,727	8,273	26,000	14,620	11,380
Auto Lease Payments	28,068	23,252	4,816	26,000	27,686	(1,686)
Mileage	15,000	14,255	745	-	14,426	(14,426)
Medical Supplies	70,000	63,419	6,581	64,000	52,900	11,100
Autopsies and Laboratory Tests	11,000	50,028	(39,028)	20,000	39,851	(19,851)
Out of Parish Autopsies	16,000	7,068	8,932	87,000	2,700	84,300
Seminars	-	2,079	(2,079)	-	2,164	(2,164)
Psychiatric Evaluations	15,000	23,325	(8,325)	15,000	33,335	(18,335)

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Expenditures (Continued)						
Gynecology / Rape	15,000	11,850	3,150	24,000	13,550	10,450
Child Sex Assault	60,000	-	60,000	80,000	17,641	62,359
Dental	-	100	(100)	2,500	200	2,300
X-ray Services	14,000	3,420	10,580	4,000	6,411	(2,411)
Antropology	-	-	-	6,000	700	5,300
Accounting	12,000	4,693	7,307	25,000	13,255	11,745
On-Call Fees	26,000	26,855	(855)	18,000	27,976	(9,976)
Bank Processing Fees	-	558	(558)	-	128	(128)
Dues and Subscriptions	9,000	3,270	5,730	10,000	8,382	1,618
Equipment Lease Payments	3,000	11,619	(8,619)	-	-	-
Miscellaneous	13,000	24,659	(11,659)	9,000	9,699	(699)
Office Supplies	40,000	63,274	(23,274)	23,000	124,355	(101,355)
Rent	-	-	-	-	1,283	(1,283)
Repairs and Maintenance	27,000	70,553	(43,553)	19,000	142,128	(123,128)
Security System Charges	2,400	-	2,400	2,000	65	1,935
Small Tools and Equipment	-	-	-	-	5,002	(5,002)
Telephone	50,000	61,593	(11,593)	40,000	74,063	(34,063)
Travel	10,000	896	9,104	10,000	4,157	5,843
Utilities	43,000	35,842	7,158	50,000	45,253	4,747
Capital Expenditures:						
Office Furniture, Equipment, and Automobiles	-	259,176	(259,176)	30,000	175,602	(145,602)
Forensic Facility	-	-	-	250,000	17,000	233,000
Total Expenditures	2,007,554	2,239,670	(232,116)	2,240,844	2,309,332	(68,488)
Other Financing Sources (Uses) :						
Loan from Jefferson Parish	-	-	-	-	300,000	300,000
Repayment of Jefferson Parish Loan	(300,000)	(600,000)	(300,000)	(200,000)	(200,000)	-
Proceeds from Capital Leases	-	87,875	87,875	-	25,583	25,583
Total Other Financing Sources	(300,000)	(512,125)	(212,125)	(200,000)	125,583	325,583
Excess of Revenues over Expenditures	\$ 373,446	4,786	\$ (368,660)	\$ 25,459	527,440	\$ 501,981
Fund Balances at Beginning of Year		2,175,109			1,647,669	
Fund Balances at End of Year		\$ 2,179,895			\$ 2,175,109	

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

**JEFFERSON PARISH CORONER'S OFFICE
NOTES TO FINANCIAL STATEMENTS**

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 29 of the Louisiana Constitution of 1974, Coroners are elected by the voters of each parish for terms of four years. They must be a licensed physician, except in any parish in which no licensed physician will accept the office. The Coroner's office holds inquests and investigates all cases of sudden death, deaths due to unknown causes, deaths without attending physicians or other remedial treatments, or deaths in which there is suspicion as to the cause of death. In addition, the coroner has the right to order an autopsy in any instance where he feels it is necessary to determine the cause of death.

Unlike other parish Coroners, whose operations are funded primarily by resources of the parish governing authority, the operations of the **JEFFERSON PARISH CORONER'S OFFICE's** (the "Coroner's Office") are funded primarily with Ad Valorem taxes that are paid directly to that office as provided by Louisiana Revised Statute 33:1621.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of states and local governmental entities. The GASB has issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government. The accompanying financial statements have been prepared in accordance with such principles.

REPORTING ENTITY

For financial reporting purposes, in conformance with GASB Statement 14, the Coroner's Office includes all funds, account groups and activities that are controlled by the Coroner as an independently elected parish official. As an independently elected parish official, the Coroner is solely responsible for the operations of his office, which include the hiring or retention of employees, authority over budgeting, responsibility for deficits and the receipt and disbursement of funds. Accordingly, the Coroner's Office is a separate governmental reporting entity. Certain units of local government over which the Coroner exercises no oversight responsibility, such as the parish council, parish school board, other independently elected parish officials and municipalities within the parish are excluded from the accompanying financial statements. These units of governments are considered separate reporting entities and issue financial statements separate from that of the Coroner's Office.

ACCOUNTING ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**JEFFERSON PARISH CORONER'S OFFICE
NOTES TO FINANCIAL STATEMENTS**

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

FUND ACCOUNTING

The accounts of the Coroner's Office are organized on the basis of a fund (General Fund) and account groups, each of which is considered a separate accounting entity. The operations of the General Fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. The General Fund is the general operating fund of the Coroner's Office and accounts for all financial activities.

GENERAL FIXED ASSETS AND LONG-TERM OBLIGATIONS

Fixed assets are accounted for in the General Fixed Assets Account Group, rather than in the General Fund. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. Long-term obligations are accounted for in the General Long-Term Debt Account Group, not in the General Fund. The two account groups are not funds. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

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 General Fund is reported using a flow of current financial resources measurement focus. The Coroner's Office's accounts are maintained on a cash basis of accounting. However, the General Fund reported in the accompanying financial statements has been converted to the modified accrual basis of accounting using the following practices in recording revenues and expenditures:

Revenues

Ad Valorem taxes and the related state revenue sharing are recorded in the year the taxes are assessed. Ad Valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and are considered delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Interest income on time deposits is recorded when the time deposits have matured and interest is available.

Substantially all other revenues are recognized when they become both measurable and available to finance expenditures of the fiscal period.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred, except for principal and interest on general long-term obligations, which are recognized when due.

**JEFFERSON PARISH CORONER'S OFFICE
NOTES TO FINANCIAL STATEMENTS**

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

BUDGET PRACTICES

The Coroner's Office adopts an annual budget for the General Fund on a modified accrual basis of accounting. All appropriations lapse at year end. The budget was not amended during the years ended December 31, 1998 and 1997.

ENCUMBRANCES

Encumbrance accounting is not utilized by the Coroner's Office.

CASH AND INVESTMENTS

Under state law, the Coroner's Office may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or national banks having their offices in Louisiana. At December 31, 1998, the Coroner's Office has cash (book balance) totaling \$3,019 (net of overdraft of \$3,307).

Under state law, these deposits (or the resulting bank balances) must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. Deposits (bank balance) at December 31, 1998 are categorized as follows:

Bank Balance (Category 1)	<u>\$ 8,414</u>
---------------------------	-----------------

Category 1 includes bank balances which are insured by the Federal Deposit Insurance Company.

During 1997, the Coroner's Office invested in U.S. Treasury Bills. These investments are considered to be Category 2 investments that are uninsured with securities held by the fiscal agent or its trust department in the Coroner's name. As of December 31, 1998, no Category 2 investments were owned by the Coroner's Office.

VACATION AND SICK LEAVE

Employees of the Coroner's Office earn thirty-five days of vacation and sick leave each year. Vacation and sick leave must be taken in the year earned.

Upon termination of employment, all unused vacation and sick leave is forfeited. There is no liability for unused leave payable at December 31, 1998.

NOTE B

LEVIED TAXES

The Coroner's Office was authorized and has levied a .56 mill Ad Valorem tax. Starting in 1990, an additional Ad Valorem tax of one mill was authorized to extend for a period of ten years, for the purpose of acquiring, constructing, improving, providing, maintaining or operating forensic medical facilities. Accordingly, the Coroner's Office was authorized and has levied a 1.56 mill Ad Valorem tax for 1990 and subsequent years.

**JEFFERSON PARISH CORONER'S OFFICE
NOTES TO FINANCIAL STATEMENTS**

NOTE C

CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (equipment and automobiles) follows:

Balance, January 1, 1997	\$ 5,705,661
Additions:	
1997	192,602
1998	259,176
Retirements:	
1997	19,410
1998	<u>23,795</u>
Balance, December 31, 1998	<u>\$ 6,114,234</u>

General fixed assets consist of the following:

Automobiles	\$ 263,646
Furniture, Fixtures and Equipment	792,006
Land and Building	<u>5,058,582</u>
Investment in General Fixed Assets	<u>\$ 6,114,234</u>

NOTE D

PENSION PLAN: PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM (PERS)

Plan Description and Provisions:

All of the Coroner's Office's full time employees (28 hours or more per week) participate in the PERS, a multiple-employer, cost-sharing pension plan. The PERS is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Coroner's Office are members of Plan A. Total payroll, which equals covered payroll, for 1998, 1997, and 1996 was \$966,131, \$931,523, and \$849,313, respectively.

Employees are eligible for normal retirement providing they meet one of the following criteria:

1. Any age with thirty (30) or more years of creditable service.
2. Age 55 with twenty-five (25) years of creditable service.
3. Age 60 with at least ten (10) years of creditable service.

**JEFFERSON PARISH CORONER'S OFFICE
NOTES TO FINANCIAL STATEMENTS**

NOTE D

**PENSION PLAN: PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM (PERS)
(Continued)**

Plan Description and Provisions: (Continued)

The amount of the retirement benefit, payable monthly for life is equal to three percent of the member's final-average salary multiplied by each year of creditable service. However, for those employees who were members of the supplemental-plan-only prior to January 1, 1980, the benefit is equal to one-percent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980 and three-percent of final salary multiplied by each year of credible service after January 1, 1980. The retirement benefit may not exceed the greater of either one-hundred-percent of an employee's final salary or the final-average salary. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Final salary is the employee's salary over the last twelve months of service.

In lieu of terminating employment and accepting a service retirement allowance, any member of the plan who has been an active contributing member for one full year after becoming eligible for normal retirement may elect to participate in the deferred retirement option plan (DROP) for up to two years and defer the receipt of benefits. Upon commencement of participation in the plan, membership in the System terminates. During participation in the plan, employer contributions are payable but employee contributions cease.

Disability Benefits

A member is eligible to retire and receive disability benefits if he has at least 5 years of creditable service, is not eligible for normal retirement and suffers disability which has been certified by the State Medical Disability Board. The rate is three-percent of the member's final compensation multiplied by his years of creditable service under certain conditions outlined in the statutes.

Survivor's Benefits

Upon the death of a member with 5 or more years of creditable service, the Plan provides benefits for surviving spouses and minor children. Under certain conditions outlined in the statutes, the benefits range from 30 to 60 percent of the member's final compensation.

If a member's employment is terminated before the member is eligible under PERS, the member shall receive a refund of his member contributions.

The Plan issues an annual publicly available financial report that includes financial statements and required supplementary information for the Plan. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, P.O. Box 14619, Baton Rouge, Louisiana, 70808-4619, or by calling (225) 928-1361.

**JEFFERSON PARISH CORONER'S OFFICE
NOTES TO FINANCIAL STATEMENTS**

NOTE D

**PENSION PLAN: PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM (PERS)
(Continued)**

Description of Funding Policy

Contributions to the System include one-fourth of one-percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. For 1998 and 1997, the actuarially determined employer contributions were 5.50% and 7.75%, respectively. The employees' contribution portion was 9.50% for 1998 and 1997.

The Coroner's contribution requirements for 1998, 1997, and 1996 were \$84,349, \$90,162, and \$61,575 respectively.

The amount reported below as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step-rate benefits estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credited projected benefits and is intended to assist users in assessing the plan's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among government pension plans and employers. The System does not conduct separate measurements of assets and pension obligations for individual employers. The pension benefit obligation at December 31, 1997 for the System as a whole, determined through an actuarial valuation performed as of that date, was \$881,981,793. The net assets available for benefits on that date (valued at market) were \$984,130,819. The Coroner's contribution represented .66% of total actuarial contributions required.

NOTE E

LEASES

The Coroner's Office recorded the following capital leases for equipment as an asset and an obligation in the accompanying financial statements. At December 31, 1998, capital leases consist of automobiles and equipment with a recorded value of \$351,523. The following is a schedule of future minimum lease payment value of the net minimum lease payments, as of December 31, 1998:

<u>Year Ending</u>	<u>Automobiles</u>
1999	\$ 23,900
2000	20,247
2001	16,922
2002	19,163
2003	<u>12,071</u>
Present value of net minimum lease payments	<u>\$ 92,303</u>

**JEFFERSON PARISH CORONER'S OFFICE
NOTES TO FINANCIAL STATEMENTS**

NOTE F

CHANGES IN GENERAL LONG-TERM OBLIGATIONS

During 1996, the Jefferson Parish Council agreed to loan the Coroner's Office \$800,000 to aid in the completion of the new Forensic Medical Facility. As of December 31, 1998, \$300,000 remains due and is payable in 1999.

The following is a summary of the long-term obligation transactions resulting from the issuance of debt agreements for the two years ended December 31, 1998:

Long-Term Obligations at January 1, 1997	\$ 841,402
Additions - 1997	325,583
Deductions - 1997	<u>227,686</u>
Long-Term Obligations at January 1, 1998	939,299
Additions - 1998	87,875
Deductions - 1998	<u>634,871</u>
Long-Term Obligations at December 31, 1996	<u>\$ 392,303</u>

NOTE G

LITIGATION

At December 31, 1998, the Coroner's Office is involved in a number of lawsuits. However, in the opinion of the Coroner's legal counsel, resolution of these lawsuits would not involve any material liability to the Coroner's Office.

NOTE H

EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The Coroner's Office had expenditures in excess of appropriations of \$232,116 and \$68,488 for the years ended December 31, 1998 and 1997, respectively.

NOTE I

YEAR 2000 COMPLIANCE (UNAUDITED)

Time and space saving programming decisions made in prior years resulted in two-digit computer codes that may not correctly recognize "00" as the year 2000. Serious processing errors or system failure could result. To prevent this error, computer systems and equipment must be reprogrammed or replaced to make them year 2000 compliant.

The Coroner's Office is significantly dependant on computerized systems for essential operations and to provide services to citizens. As a continuing process, the Coroner's Office is actively engaged in making necessary changes to its computer software to achieve year 2000 compliance.

**JEFFERSON PARISH CORONER'S OFFICE
NOTES TO FINANCIAL STATEMENTS**

NOTE I

YEAR 2000 COMPLIANCE (UNAUDITED) (Continued)

As of the date of this audit, the Coroner's Office appears to be in the Validation Stage for its operating system and database management software. It also appears that a compliant version of this software will be completely validated and tested in ample time for installation before the year 2000.

The Coroner's Office employs an outside CPA firm to handle a number of accounting functions. It also appears that a compliant version of the software used by the CPA for processing these transactions will be in place before the year 2000.



REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Robert E. Treuting, M.D.
Jefferson Parish Coroner's Office
Harvey, Louisiana

We have audited the general purpose financial statements of the **JEFFERSON PARISH CORONER'S OFFICE** as of December 31, 1998, and for the two years then ended, and have issued our report thereon dated June 4, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to the 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 **JEFFERSON PARISH CORONER'S OFFICE'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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the following paragraphs. We also noted a certain immaterial instance of noncompliance that we have reported to management of the **JEFFERSON PARISH CORONER'S OFFICE** in a separate letter dated June 4, 1999.

Condition: In three instances, purchases of materials with a cost in excess of \$15,000 were made without being let out for bid.

Criteria: Louisiana Revised Statute 38:2212 requires that all purchases of any materials or supplies exceeding the sum of \$15,000 shall be advertised and let by contract to the lowest responsible bidder who had bid according to the contract, plans, and specifications as advertised.

Effect: Because certain purchases were not let out for bid, the purchases may be challenged by other vendors and bids may have to be advertised.

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International Affiliation with Accounting Firms Associated, Inc.

Recommendation: All purchases of materials and supplies should be carefully evaluated by management to determine whether compliance with the State Bid Law is required.

Response: We concur with the recommendation. Such a procedure will be implemented.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the **JEFFERSON PARISH CORONER'S OFFICE's** internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statement 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 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 considered material weaknesses.

This report is intended for the information of management and others within the organization as well as the Louisiana Legislative Auditor, and is not intended to be and should not be used by anyone other than these specified parties.



A Professional Accounting Corporation

June 4, 1999

Jefferson Parish Forensic Center
2018 8th Street
Harvey, LA 70058
(504) 365-9100



Robert E. Treuting, M.D.
Coroner

CORRECTIVE ACTION PLAN

The Jefferson Parish Coroner's Office respectfully submits the following corrective action plan for the two years ended December 31, 1998. The findings from the Report on Compliance in Accordance with *Government Auditing Standards* and in the auditors' separate letter dated June 4, 1999 are discussed below.

FINDINGS – REPORT ON COMPLIANCE IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Description of Findings: Failure to comply with State bid law in three instances.

Corrective Action Planned: The Coroner's Office has obtained a copy of the State's bid law. Management will evaluate all future purchasing needs of materials, equipment, and supplies to determine whether the purchases need to be let out for bid.

Contact Person: Janye Badinger

Anticipated Completion Date: Corrective action will be implemented immediately.

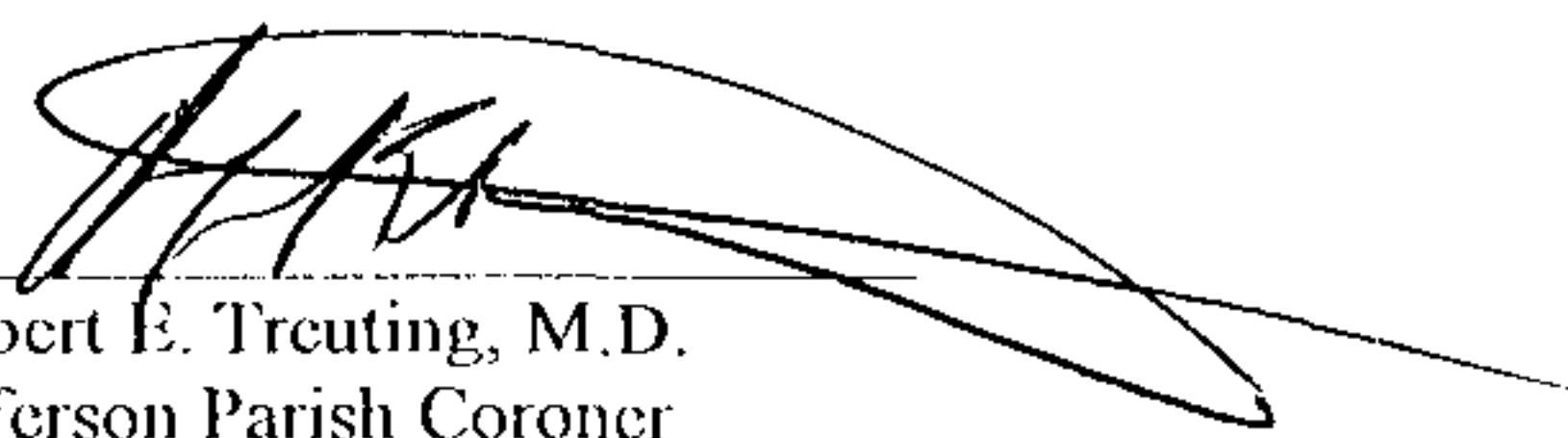
OTHER MATTER REPORTED IN A SEPARATE LETTER

Description of Finding: The Coroner's Office did not comply with Revised Statute 39:1310(A), such that budget amendments were not adopted for those funds that had actual expenditures that exceeded budgeted expenditures by five percent or more.

Corrective Action Planned: On a regular basis, management will review and compare actual and projected expenditures to determine whether a budget amendment is necessary. If a budget amendment is needed, the amendment will be presented to the Coroner for adoption, and then will be published in our official journal.

Contact Person: Janye Badinger

Anticipated Completion Date: Corrective action will be implemented immediately.


Robert E. Treuting, M.D.
Jefferson Parish Coroner



The Honorable Robert E. Treuting, M.D.
Jefferson Parish Coroner's Office
Harvey, Louisiana

In planning and performing our audit of the financial statements of the **JEFFERSON PARISH CORONER'S OFFICE** for the two years ended December 31, 1998, we considered its internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure. In addition, we performed tests of the **JEFFERSON PARISH CORONER'S OFFICE's** compliance with laws, regulations, contracts and grants.

During our audit, we noted certain immaterial instances of noncompliance with laws and regulations. Our findings are as follows:

COMPLIANCE WITH BUDGET LAWS

During 1997 and 1998, certain stipulations of the Local Government Budget Act were not followed as required under Louisiana Revised Statute 39:1301-1314. Specifically, the budget was not amended in 1997 and 1998 which is necessary when total revenues, expenditures or fund balance within a fund have a 5% unfavorable variance from the total budgeted amounts. Similar noncompliance issues regarding the provisions of the budget act were noted in the audit report for the two years ended December 31, 1996.

We recommend that at least once annually, the **JEFFERSON PARISH CORONER'S OFFICE** review budget to actual comparisons. At that time, management can decide if unfavorable variances of 5% or greater are likely to occur and, if it appears they will occur, a revised budget can be adopted.

This report is intended solely for the information and use of the management of the **JEFFERSON PARISH CORONER'S OFFICE**.

We appreciate the confidence you have placed in us by allowing us to serve the **JEFFERSON PARISH CORONER'S OFFICE**. If we can assist you in any way with the above, please do not hesitate to contact us.

A Professional Accounting Corporation

June 4, 1999

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