

**IBERVILLE PARISH CORONER'S OFFICE
PLAQUEMINE, LOUISIANA**

Financial Reports

December 31, 1998 and 1997

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 01 1999

**IBERVILLE PARISH CORONER'S OFFICE
PLAQUEMINE, LOUISIANA**

Financial Reports

December 31, 1998 and 1997

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INDEPENDENT AUDITOR'S REPORT

To the Iberville Parish Coroner's Office
Plaquemine, Louisiana

I have audited the accompanying general purpose financial statements of the Iberville Parish Coroner's Office (the Coroner), State of Louisiana, of the Iberville Parish Government, at December 31, 1998 and 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the Coroner. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted the 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

As discussed in note 3 and 6 to the financial statements, a portion of the revenues and receivables reported in the financial statements represent income for fees for services charged and collected or to be collected. A cooperative endeavor agreement was signed between the Parish of Iberville and the Iberville Parish Coroner which states that the Parish would pay \$10,000 per month to the Coroner's Office and in turn all fees for services generated by the coroner's office would be remitted to the parish for deposit into the coroner's operational expense fund. Therefore, the results of these totals may be adjusted.

In my opinion, except for the effects of the possible adjustments stated above, the financial statements referred to above present fairly, in all material respects, the financial position of the Iberville Parish Coroner's Office at December 31, 1998 and 1997, and the results of its operations for the year then ended December 31, 1998 and nine months ended December 31, 1997 in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated August 18, 1999, on my consideration of the Iberville Parish Coroner's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Patricia Lego Lewis
August 18, 1999

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IBERVILLE PARISH CORONER'S OFFICE
Plaquemine, Louisiana

Balance Sheet - General Fund

December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
<u>ASSETS</u>		
Cash	\$ 853	\$ 29,123
Due from other governmental units	26,013	12,045
Due from Iberville Parish Government	50,813	31,170
 Total assets	 \$ <u>77,679</u> =====	 \$ <u>72,338</u> =====
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities - accounts payable and accrued expenses	\$ 32,770	\$ 18,109
Fund balance - unreserved	44,909	54,229
 Total liabilities and fund balance	 \$ <u>77,679</u> =====	 \$ <u>72,338</u> =====

IBERVILLE PARISH CORONER'S OFFICE
 Plaquemine, Louisiana

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

Year Ended December 31, 1998 and Nine Months Ended December 31, 1997

	<u>1998</u>	<u>1997</u>
<u>REVENUES</u>		
Iberville Parish Government	\$ 120,000	\$ 87,500
Charges for services-Other Government Units	30,372	19,909
Charges for services-Iberville Parish Government	19,643	31,170
Miscellaneous:		
Start up Costs	2,000	53,265
Other	0	11,650
 Total revenues	 <u>172,015</u>	 <u>203,494</u>
<u>EXPENDITURES</u>		
Coroner:		
Personal services	137,777	105,380
Operating services	30,581	31,203
Materials and supplies	3,893	6,939
Travel and other charges	9,084	5,743
 Total expenditures	 <u>181,335</u>	 <u>149,265</u>
 <u>EXCESS REVENUES (EXPENDITURES)</u>	 (9,320)	 54,229
<u>FUND BALANCE</u>		
Beginning of year	54,229	0
 End of year	 \$ <u>44,909</u> =====	 \$ <u>54,229</u> =====

IBERVILLE PARISH CORONER'S OFFICE
Plaquemine, Louisiana

Notes to Financial Statements

December 31, 1998 and 1997

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 29 of the Louisiana Constitution, the Iberville Parish Coroner is elected by the voters of Iberville Parish. 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 Iberville Parish is a separately elected official. The Coroner's Office is classified as a special revenue fund of the Iberville Parish Government who provides a significant portion of the revenues necessary to fund operations. The special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purpose.

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.

IBERVILLE PARISH CORONER'S OFFICE
Plaquemine, Louisiana

Notes to Financial Statements, Continued

December 31, 1998 and 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 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 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 presented a budget to the Iberville Parish Government for the Coroner's General Fund. Rather than approve the Coroner's budget, the Parish of Iberville elected to establish a Cooperative Endeavor Agreement Pursuant to the Louisiana Constitution Article 6

**IBERVILLE PARISH CORONER'S OFFICE
Plaquemine, Louisiana**

Notes to Financial Statements, Continued

December 31, 1998 and 1997

Section 20 and LSA-Revised Statutes 33:1321-1337 and Revised Statutes 33:1556. This agreement states that the Iberville Parish Government elected to pay an estimated \$10,000 per month to the Coroner's Office due to the lack of historical financial data.

e. Bad Debts:

The financial statements for the Coroner contain no allowance for bad debts. Uncollectible receivables (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 Iberville Parish Government (the Parish) and are included in the General Fixed Assets Account Group of the Parish.

g. Vacation and Sick Leave:

There are no vacation and sick leave designated to employees at December 31, 1998 and 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.

IBERVILLE PARISH CORONER'S OFFICE
Plaquemine, Louisiana

Notes to Financial Statements, Continued

December 31, 1998 and 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 principle 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 1998 and 1997. There were no funds invested in securities during 1998 and 1997.

3) DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from the Iberville Parish Government for services rendered totaled \$50,813 at December 31, 1998 and \$31,170 for 1997.

Amounts due from other governmental units totaled \$26,013 at December 31, 1998 and \$12,045 at December 31, 1997.

According to a Cooperative Endeavor Agreement between the Coroner's Office and the Iberville Parish Government, all fees for services charged and collected by the Coroner from any sources, including but not limited to municipalities, State of Louisiana or court cost, shall be remitted to the Parish for deposit into the Coroner's operational expense fund, which shall be maintained by the Parish.

**IBERVILLE PARISH CORONER'S OFFICE
Plaquemine, Louisiana**

Notes to Financial Statements, Continued

December 31, 1998 and 1997

4) OPERATING LEASES

The Coroner did not have any operating leases in December 31, 1998 and 1997. The office space being utilized by the coroner's office is paid by the Parish of Iberville.

5) INSURANCE AND RISK MANAGEMENT

The Coroner maintained malpractice insurance through Cananwell Insurance for 1997 and LA Patient Compensation Fund coupled with Alexander & Alexander for 1998. The payments made in 1997 totaled \$5,215. The Coroner elected to include malpractice insurance coverage in the total professional fees paid to him in 1998.

6) CONTINGENCIES

The Coroner's Office may be contingently liable for revenues totaling \$30,372 in 1998 and \$19,909 in 1997. A total of \$26,013 of these revenues were still not collected at December 31, 1998. In connection with a cooperative endeavor agreement between the Parish of Iberville and the Coroner's Office which was signed on March 6, 1997, these funds are to be remitted to the Parish of Iberville to defray costs.

SUPPLEMENTARY FINANCIAL REPORTS

Iberville Parish Coroner's Office
Schedule of Operating Expenses

For The Year Ended December 31, 1998 And for Nine Month Ended December 31, 1997

	<u>1998</u>	<u>1997</u>
Anthropology	\$ 0	\$ 2,550
Autopsies	14,341	13,133
Bank Service Charges	85	0
Body Transports	3,769	6,133
Contracted Services	300	423
Coroners Emergency Certification	9,425	7,000
Dues and Subscriptions	350	660
Insurance-Malpractice	0	5,214
Laboratory Fees	2,621	2,387
Office Supplies	3,810	2,498
Operating Supplies	63	4,392
Outside Payroll Services	645	330
Pathology	425	0
Payroll Taxes	3,363	3,338
Postage and Delivery	21	48
Professional Development	1,575	900
Professional Fees	86,034	55,100
Professional Fees:Legal Fees	750	430
Professional Fees-Contracted	1,900	1,700
Radio Tower Lease	210	300
Reference Materials	763	573
Repairs	305	105
Telephone	5,508	2,519
Uniforms	0	894
Utilities	1,111	263
Wages	43,961	38,375
TOTAL	\$ <u>181,335</u>	\$ <u>149,265</u>

See auditor's report.

Iberville Parish Coroner's Office
Schedule of Services Provided
Years Ended December 31, 1998 and 1997

LISTING OF SERVICES	TOTAL NUMBER PROVIDED	
	<u>1998</u>	<u>1997</u>
Death Investigations with Autopsies	17	37
Death Investigations without Autopsies	115	116
Death Certificates	114	104
Coroner Emergency Certificates	82	84
Physician Emergency Certificates	35	48
Orders of Protective Custody	64	22
Body Transports	69	72
All Others	4	10

See accountants report.

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**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 Iberville Parish Coroner's Office
Plaquemine, Louisiana

I have audited the general purpose financial statements of the Iberville Parish Coroner's Office at December 31, 1998 and 1997, and have issued my report thereon dated August 18, 1999 which was qualified because of an uncertainty concerning the reporting of revenues generated by the coroner's. A Cooperative Endeavor Agreement between the coroner's office and the Parish of Iberville requires that these revenues be remitted to the parish for deposit into the coroner's operational fund. Except, as discussed in the previous sentence, I conducted the 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 Iberville Parish Coroner's general purpose 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, I do not express such an opinion. The results of our tests disclosed two instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings and questioned costs as items 2 and 5. I also note certain immaterial instances of noncompliance that I have reported to the management of the Iberville Parish Coroner's Office, in a separate letter dated August 18, 1998.

Internal Control Over Financial Reporting

In planning and performing the audit, I considered the Iberville Parish Coroner's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing

IBERVILLE PARISH CORONER'S OFFICE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 1998 and Nine Months Ended December 31, 1997

I have audited the general purpose financial statements of the Iberville Parish Coroner's Office at December 31, 1998 and 1997, and have issued my report thereon dated August 18, 1999. I conducted the 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. The audit of the financial statements at December 31, 1998 and in 1997 resulted in a qualified opinion.

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	<u>XX</u> Yes	___ No
Compliance		
Compliance Material to Financial Statements	___ Yes	<u>XX</u> No

my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect the Iberville Parish Coroner's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 1,3 and 4.

A material weakness is a reportable 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 errors or fraud in amounts that would be material in relation to the general purpose 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.

My consideration of internal control would not necessarily disclose all matters in internal control that might be reportable conditions and , accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, none of the reportable conditions described above is believed to be a material weakness. I also noted other matters involving the internal control over financial reporting that I have reported to management of the Iberville Parish Coroner's Office in a separate letter dated August 18, 1999.

This report is intended for the information of the Iberville Parish Coroner's Office, 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.



Patricia Lego Lewis, CPA
Plaquemine, Louisiana

August 18, 1999

FINDINGS - FINANCIAL STATEMENT AUDIT

1. **Reportable Condition:** The financial statements for the Iberville Parish Coroner's Office has not been audited timely as required by Louisiana State Law. .

Cause: The management was not aware of the requirement.

Effect: There is no material effect to these financial statements.

Recommendation: Have all future financial statements audited timely.

Management Response: The management concurs with this recommendation.

2. **Reportable Condition:** Start-up funds issued to the Coroner's Office from the Parish of Iberville for the purchase of office furniture, equipment and a vehicle was used for operating expenses.

Cause: Coroner's expenses exceeded funds available for payment of obligations.

Effect: There is no material effect to these financial statements.

Recommendation: Initiate the purchase of items per agreement.

Management Response: The startup monies have been used thus far to purchase the startup items. The only items to purchase is some furniture, the scanner and a van. It is important to note that there is no deadline specified in the contract for the purchase of the listed items. Some furniture was not purchased because the Parish donated furniture to the Coroner's Office and secondly because the Coroner's Office was told that the offices provided were temporary. The van has not been purchased as yet because there are considerable corresponding operational costs associated with the operation of the van including liability and auto insurance, maintenance and fuel and an additional driver for body transport. At the time the startup budget was presented a corresponding operational budget was presented to the Police Jury. These were expected to be approved simultaneously. Unfortunately, the startup budget was accepted and the operational budget was rejected. It was more prudent to wait on the purchase of any more startup items until an operational budget was approved. Management plans to purchase the items in the agreement and have taken steps to purchase the van. The Parish is fully aware of these steps.

3. **Reportable Condition:** Several checks were written to cash or to the Coroner for purchases of supplies or travel expenses. Receipts for these purchases were not maintained.

Cause: There is no policy established that specifies which documents are to be retained by the Coroner's Office.

Effect: The Coroner's Office does not have support for the funds used for these operating expenses. These expenses are reflected in the financial statements.

Recommendation: Issue checks directly to the vendors or, in the case of small purchases, establish a petty cash fund. Ensure that supporting documents are kept for all transactions.

Management Response: It was assumed that canceled checks served as a receipt and this office has been informed that they do not. In the future checks will be issued directly to the vendors and a petty cash fund will be established for small purchases and a record kept of all transactions.

4. **Reportable Condition:** Several accounts receivable totals could not be verified due to disputes concerning the nature of the services rendered.

Cause: Statements notifying of past due amounts are not being sent out.

Effect: Payments for these services are not being paid nor are the funds available for usage by the Coroner's Office to defray costs. The disputed totals are not material to the financial statements.

Recommendation: Attempts should be made to collect receivables balances as soon as they become past due to improve the amounts collected.

Management Response: The invoices identify individual cases by number and not by name due to confidentiality considerations. The "disputes" regarding the nature of the services have to do with what the name of the decedent or committed person behind the case number in order to determine domicile. The person's domicile determines whether the city or the parish is responsible for the bill. We have set up a procedure whereby the questioning office can sign a confidentiality statement that will provide for release of the name to verify domicile. This office will also be more aggressive in the collection of the accounts receivables.

5. **Reportable Condition:** Revenues from sources other than the Iberville Parish Government are not being remitted to the Iberville Parish Government special revenue fund as specified in the Cooperative Endeavor Agreement between the Coroner's Office and the Iberville Parish Government.

Cause: There is no documentation on file supporting how these revenues are to be reported or remitted to the Iberville Parish Government.

Effect: The financial Statements reflect revenues which includes funds that could be required to be remitted to the Parish Government's special revenue fund.

Recommendation: The Coroner's Office should obtain instructions from the Iberville Parish Government as to when these funds are to be reported or remitted.

Management Response: The parish was put on notice from the very beginning and at subsequent police jury meetings that the Coroner's Office was not operating under this agreement as it does not adequately address the payment of unavoidable and necessary expenses and the operational costs to run the office. The Coroner's Office abides by the Louisiana Revised Statutes which provides, *all necessary or unavoidable expenses, including supplies incident to the operation and functioning of the coroner's office shall be paid by the parish when such expenses are certified by the coroner as being necessary or unavoidable.* Management began certifying expenses as necessary and/or unavoidable such as body transport, autopsies, laboratory and legal and accounting fees. The parish refused and continues to refuse to pay these saying it is only obligated to pay according to a Cooperative Endeavor Agreement it entered into with an "acting" coroner. The amount provided for in the agreement to fund the coroner's office has no historical financial basis and the funding amount has been arrived at arbitrarily. Additionally, the parish informed management that it was the intention of the acting coroner and the parish that the purpose of the Cooperative Endeavor was to serve as an interim, albeit inadequate, financing mechanism until an operating budget was approved.

Upon taking office, this management was able to prepare both a startup budget and an operational budget within two months that had a sound assumptions. The startup budget was needed as the Coroner's Office inherited no assets (including morgue supplies) from the previous administration. The operational budget was needed to adequately finance the day to day operations. Prior to this current administration, the Iberville Parish Coroner's Office was run out of a physician's private office. It is now setup as a state agency. Management presented both the startup budget and a corresponding operational budget to the Iberville Parish Government. Unfortunately, the start up budget was accepted and the operational budget was first tabled and then rejected and then tabled again until the new Parish President took office.

Management has had several meetings with Iberville Parish Government informing them of outstanding debts incurred by the Parish that were necessary and unavoidable and also coroner services that were rendered on behalf of coroner parishioners living outside city limits. The Iberville Parish requested that this office hold both the invoices for the services rendered and the outstanding bills because the Iberville Parish Government wanted to see a year's worth of actual expenses (at the time of the meeting there were only 6 months' worth of data). They also indicate that they would only provide \$10,000 despite the outstanding bills. The Coroner's Office accepted the \$10,000 as from the beginning to defray operational

expenses and accommodated their request to hold the parish's accounts receivables. When a year's worth of data was had, the Parish informed the Coroner's Office to wait until budget review time. This represented another 4-month delay. Management then submitted another budget but was informed by the Parish that it was submitted late. Since there was no response, this office used the resources at its disposal to run the Coroner's Office.

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August 18, 1999

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In planning and performing my audit of the financial statements of the Iberville Parish Coroner's Office for the year ended December 31, 1998 and the nine months ended December 1997, I considered the Company's internal control structure to determine my auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during the audit I became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The attachment that accompanies this letter summarizes my comments and suggestions regarding those matters. I previously reported on the Coroner's Office internal control structure in my report dated August 18, 1999. A separate report dated August 18, 1999, contains my report on reportable conditions in the coroner's internal control structure. This letter does not affect my report dated August 18, 1999, on the financial statements of the Iberville Coroner's Office.

I will review the status of these comments during my next audit engagement. I have already discussed *many of these comments and suggestions with you, and I will be pleased to discussed them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.*

Sincerely,



Patricia Lego Lewis, CPA

MANAGEMENT LETTER POINTS

1. Receivable payments received should be applied against specific invoices in a timely manner to generate a more meaningful and useful aged trial balance.
2. Adherence to established payment policies should be monitored and controlled. For example, approved payment dates could be placed on vendor invoices or the invoices could be filed by desired payment dates.
3. Budgets should be adhered to and variances should be adequately explained so that responsive actions may be taken.
4. Receipts for purchases need to be retained. This problem is probably caused by a lack of a clearly specified system for filing supporting documentation. A policy should be established, specifying the procedures for maintaining receipts for all purchases.
5. Cash management can should be improved by having all receipts deposited into the bank and any disbursements should be made by check. For small purchases, a petty cash fund could be maintained rather than utilizing an ATM card or writing checks to cash without documentation.
6. Supporting my audit work disclosed that the accounts receivable balance includes an excessive amount of past due balances. I recommend periodic review of the receivables and sending letters for collection of all balances over 90 days old. Also an attempt should be made to determine the cause for nonpayment.
7. Information returns (Form 1099) should be filed with the Internal Revenue Service for any income paid to persons not treated as employees.