

ORLEANS PARISH COURSER
(A Component Unit)
CITY OF NEW ORLEANS

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NOTES TO FINANCIAL STATEMENTS

3. Fixed assets

Fixed assets, as reported on the balance sheet, consist of improvements and movable property, and are accounted for in the general fixed assets account group. All fixed assets are valued at historical cost. No depreciation has been provided on fixed assets. The account group is not a "fund". Accordingly, it is only related to the measurement of financial position and is not a part of the measurement of results of operations.

Any fixed assets, including the customer's operating facility, which are furnished by the City of New Orleans are accounted for by the City of New Orleans and are not presented in these financial statements.

A summary of the changes in general fixed assets is as follows:

	Balance 8/30/95	Additions	Deletions	Balance 8/30/96
Improvements	\$ 1,113	\$ --	\$ --	\$ 1,113
Movable property	80,578	1,968	--	82,546
Total	<u>\$ 81,691</u>	<u>\$ 1,968</u>	<u>\$ --</u>	<u>\$ 83,659</u>

4. Expenditures by the City of New Orleans

Expenditures were made by the City of New Orleans for the operations of the Orleans Parish Courser. These expenditures are not included in the accompanying financial statements because the expenditures were made directly by the City of New Orleans and are, accordingly, reported by that entity. The City of New Orleans pays salaries, employee benefits, and other necessary expenses for the Orleans Parish Courser.

5. Salary supplements

During the year ended June 30, 1996, the Orleans Parish Courser paid salary supplements to employees in addition to the salary paid by the City of New Orleans as follows:

DR. FRANK MUYERS, Courser	\$ 1,083
Other employees	<u>18,187</u>
Total	<u>\$ 19,270</u>

6. Contingencies

At June 30, 1996, there was litigation against the office of the Orleans Parish Courser, which was named as a party. Although not separately, amongst other contingencies in claim aggregating approximately \$128,000.

CRENSHAW PARISH CORPORA
A COMPANY (INC.)
CITY OF NEW ORLEANS

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NOTES TO FINANCIAL STATEMENTS

6. Contingencies—Indemnified.

No liability has been recorded in the financial statements relating to these claims as it is considered probable these claims will not have a material effect on the financial statements.

7. Related party transactions

Dr. Frank B. Hinyard, the Orleans Parish Coroner, contributed \$40,000 of his personal funds to the office of the Orleans Parish Coroner during the year ended June 30, 1988.

8. Budget

The budget for the year ending June 30, 1988 was approved by the Coroner. Actual revenues were \$50,000 less than budgeted. The budget was not exceeded, however, because a contribution of \$10,000 was received which was not included in the budget.

Independent Auditor's Report on Internal Control
Based on an Audit of Financial Statements
Performed in Accordance with Government Auditing Standards

To the Orleans Parish Council

We have audited the accompanying financial statements of the Orleans Parish Council (a Component Unit), City of New Orleans, as of and for the year ended June 30, 1998, and have issued our report thereon dated December 12, 1998.

We conducted our audit in accordance with generally accepted auditing standards and 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 financial statements are free of material misstatements.

The management of the Orleans Parish Council is Component Unit, City of New Orleans, is responsible for establishing and maintaining internal control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of internal control is to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in internal control, errors or irregularities may nonetheless occur and not be detected. Also, projections of any evaluation of internal control to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the Council for the year ended June 30, 1998, we obtained an understanding of internal control. With respect to internal control, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on financial statements and not to provide an opinion on internal control. Accordingly, we do not express such an opinion.

We noted certain matters involving internal control and the operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of internal control that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

The reportable conditions noted are as follows:

Accounting for receivables and revenue

Condition - The Governor's office manually prepares invoices for billing to Parishes, other than Orleans, for the use of its facilities or services performed for those parishes. The financial information in this manual accounts receivable system does not reflect, at any point in time, the current or accurate amount of receivables and the related revenue due from those other parishes, nor does it properly ensure the amounts billed or any related collections are recorded into the accounting system.

Citation - Revenue receivables and revenue data are essential to prepare reliable financial statements.

Cause - There are numerous causes of this problem. These include: (1) failure to use consecutively, pre-numbered invoices; (2) failure to obtain and systematically file invoices; (3) lack of properly trained employees assigned to this duty; and (4) failure to periodically reconcile both billings and collections with invoice and accounting system records.

Effect - Extensive substantive audit tests of unrecorded billings and the related revenue collections allowed estimation to be made for financial reporting purposes. Our increased substantive tests of these estimates indicated they prevented the financial statements from being materially misstated; therefore, we consider this to be only a reportable condition.

Recommendation - The Governor's office should use pre-numbered invoices and maintain a copy of invoices in numerical order. The Governor's office should consider training its employees to maintain a proper invoice and receivable system and the employees should reconcile the receivables monthly.

Response - The Governor's office is in the process of installing a computer system for billing and receivables which will be responsive to this recommendation.

Missing invoices or other support of cash disbursements

Condition - During our tests of cash disbursement transactions, we found three disbursements out of twenty-five for which the invoice or other supporting documentation was missing.

Citation - All cash disbursements should be supported by the original invoice or other documentation.

Cause - The Governor's system requires invoices or other support to be attached to the file copy of the checks. Management believes these three were simply misplaced.

Effect - The total of these three disbursements were immaterial and the canceled check was available for examination. Therefore, there is no effect on the financial statements.

Recommendations - The Coroner should emphasize the importance of maintaining invoices or other support for each disbursement.

Response - The Coroner's office will emphasize the importance of maintaining invoices or other support.

A material weakness is a reportable condition in which the design or operation of the specific internal control element does not reduce to a relatively low level the risk that errors or irregularities 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.

Our consideration of internal control would not necessarily disclose all weaknesses 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, we noted the following reportable condition that we believe to be a material weakness. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of the District Parish Coroner for the year ended June 30, 1988.

Level of supervision of duties

Condition - The Coroner's office employs one bookkeeper who initiates expenditure transactions and processes all financial data, except for the billing of receivables, which is performed by a non-accounting type employee. This limited number of personnel does not allow for proper segregation of duties which contributes to the lack of adequate internal control.

Criteria - Accurate recording, processing, reviewing, and approval of all financial data are essential to prepare reliable financial statements.

Cause - The primary causes are: (a) the small size of the entity, (b) the lack of qualifications and training of personnel performing accounting functions, and (c) the lack of review and approval of transactions.

Evidence - We increased the extent of substantive tests of the financial data, where applicable, which did not reveal any instances of material misstatement to the financial statements. However, due to its significance, we consider this condition to be a material weakness in internal control.

Recommendations - Although the size of the entity does not allow for a proper segregation of duties, other compensating controls may be implemented to improve internal control.

Response - The Coroner's office is currently evaluating this recommendation and will implement new control policies and procedures as considered necessary.

ORLEANS PARISH COURIER
LA COMPTON (2011)
CITY OF NEW ORLEANS

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Notes to Financial Statements

8. Budgetary Accounting

The Orleans Parish Council, as an independently elected parish official, is a "political subdivision", as defined by the Louisiana Government Budget Act, and is, accordingly, required to adopt a budget. The Council has adopted a budget for the general fund type for that portion of the funds attributable to the transactions generated by the funds solely in the custody of his office; therefore, these financial statements include a comparison of revenues and expenditures to budget.

The budget for the year ended June 30, 1994 was prepared on the cash less-ORAFS basis. Budget appropriations lapse at year end, if uncommitted. Budgetary control is exercised at the fund level.

A reconciliation of excess of expenditures over revenues - budget less-ORAFS basis to excess of expenditures over revenues - modified accrual ORAFS basis for the year ended June 30, 1994 is as follows:

	<u>June 30, 1994</u>
Excess of revenues and other financing sources over expenditures budget less-ORAFS basis	2 1,108
Net effect of conversion of revenues to modified accrual ORAFS basis	1,357
Net effect of conversion of expenditures to modified accrual ORAFS basis	<u>10,538</u>
Excess of revenues and other financing sources over expenditures modified accrual ORAFS basis	<u>2 11,903</u>

9. Total Reconciliation Budget column - Balance sheet

The total column on the balance sheet is presented and captioned "Reconciliation Only" to indicate it is only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Such data is not comparable to, nor should be construed to be, a reconciliation.

10. Cash in bank

Cash in bank consists of demand deposits in a local bank chartered by the State of Louisiana. The deposit is insured up to \$100,000 by FDIC insurance. The balance per the bank was 28,000 as of June 30, 1994.

**Independent Auditors' Report on Compliance with
Laws and Regulations Based on an Audit of
Financial Statements Performed in Accordance with
Government Auditing Standards**

To the Orleans Parish Coroner:

We have audited the accompanying financial statements of the Orleans Parish Coroner (a Component Unit), City of New Orleans, as of and for the year ended June 30, 1994, and have issued our report thereon dated December 12, 1994.

We conducted our audit in accordance with generally accepted auditing standards and 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 financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Orleans Parish Coroner (a Component Unit), City of New Orleans, is the responsibility of the Orleans Parish Coroner's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Orleans Parish Coroner's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of management and the Orleans Parish Coroner. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Kelton & Company

December 12, 1994

DELAWARE PUBLIC UTILITIES
 (A Compulsory Bill)
 CITY OF NEW DELAWARE

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Balance Sheet
 All Fund Types and Account Groups

	June 30, 1996		
	Governmental Fund Type - SPECIAL Fund	Account- Group General Fixed Assets	TOTAL Information Only
Assets			
Cash in bank	\$ 4,176	\$ ---	\$ 4,176
Accounts receivable Net of allowance for doubtful accounts of \$1,000	1,887	---	1,887
Fixed Assets			
Improvements	---	1,313	1,313
Movable property	---	58,389	58,389
Total assets	\$ 6,433	\$ 61,672	\$ 68,105
Liabilities			
Accounts payable	\$ 2,447	\$ ---	\$ 2,447
Total liabilities	2,447	---	2,447
Fund Equity			
Investment in general fixed assets	---	61,470	61,470
Fund balance (Deficit): Unreserved and undesignated	18,214	---	18,214
Total fund equity (deficit)	18,214	61,470	69,684
Total liabilities and fund equity	\$ 4,431	\$ 61,672	\$ 66,105

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

The matters reported above, were also reported in the previous auditor's report for the year ended June 30, 1995.

This report is intended for the information of management and the Christian Parish Council. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Kelley + Company

December 12, 1996

ORLEANS PARISH COURSE
 18 Compromise Court
 CITY OF NEW ORLEANS

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

	For the year ended June 30, 1996	
	DOLLAR	
Revenues		
Autopsy and toxicology reports	1	26,803
Barical permits		643
Cremation permits		17,179
Death reports		125
Photographs		328
Use of coroner's facility		5,768
Miscellaneous		3,012
Less: refunds		<u>(2281)</u>
Total revenues		<u>50,485</u>
Expenditures - current		
Bad debts		1,088
Banking		185
Books and printing		1,324
Continuing education and training		2,808
Food and beverages		2,170
Gasoline		2,881
Insurance		328
Medical services		488
Licenses and permits		421
Postage and fees		280
Postage		2,884
Professional services		8,170
Repairs and maintenance		781
Salary supplements		31,187
Supplies and expense		
Office		8,181
Laboratory and morgue		2,880
Telephone		1,781
Travel, conferences, and conventions		1,188
Utilities		<u>681</u>
Total expenditures - current		<u>68,884</u>
Expenditures - capital outlay		
Equipment		<u>1,200</u>
Total expenditures		<u>69,853</u>
Excess of revenues over expenditures		1,632
Other financing sources		
Contributions - private individuals		<u>12,800</u>
Excess of revenues and other financing sources over expenditures		14,432
Fund balance (deficit), beginning of year		<u>(12,838)</u>
Fund balance (deficit), end of year		<u>\$ 1,632</u>

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

Independent Auditors' Report.

To the Orleans Parish Comptroller

We have audited the accompanying financial statements of the Orleans Parish Comptroller (a Component Unit), City of New Orleans, as of June 30, 1996, and for the year then ended. These financial statements are the responsibility of the Orleans Parish Comptroller (a Component Unit), City of New Orleans, management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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.

As discussed in note 4, the financial statements of the Orleans Parish Comptroller (a Component Unit), City of New Orleans, are intended to present the financial position and results of operations of only that portion of the funds and account groups of the City of New Orleans that is attributable to the funds solely in the custody of the Orleans Parish Comptroller's Office, and does not include the funds appropriated and expended by the City of New Orleans for the operations of the Comptroller's Office.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Orleans Parish Comptroller (a Component Unit), City of New Orleans, as of June 30, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated December 12, 1996 on our consideration of the Orleans Parish Comptroller's internal control and a report dated December 12, 1996 on its compliance with laws and regulations.



December 12, 1996

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CITY OF NEW ORLEANS

CLAUDE PATRICK COMPTON
in Command No. 113
CITY OF NEW ORLEANS
New Orleans, Louisiana
Financial Statement
for the year ended June 30, 1946

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, and is on file and available to 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.

Private Date JAN 22 1946

ORLEANS PARISH CORONER
(A Component Unit)
CITY OF NEW ORLEANS

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Notes to Financial Statements

1. Summary of significant accounting policies

The Orleans Parish Coroner is authorized by Louisiana Revised Statute 13:1841(B). The coroner is elected by the qualified electors of the Parish of Orleans for a term of four years. The coroner, in general, is responsible for determining the nature and cause of all suspicious, unexpected, unusual, violent, and sudden deaths; examining all cases of alleged rape, carnal knowledge, and crime against persons; committing mentally disturbed persons; and providing medical and health services to parish prisoners and reporting on the health and sanitation conditions of parish prisoners.

A. Reporting entity

As defined in Section 2100 of the Codification of Governmental Accounting and Financial Reporting Standards, the governmental "reporting entity" is the City of New Orleans, since it exercises significant "oversight responsibility" over the Orleans Parish Coroner, and is, therefore, a "component unit" of the City of New Orleans. Accordingly, these financial statements only present information as to the funding of activities of the Orleans Parish Coroner which are solely in the custody of the Coroner's office.

B. Fund accounting

The accounting policies of the Orleans Parish Coroner conform to generally accepted accounting principles as applicable to governments. The accounts of the Orleans Parish Coroner are organized on the basis of funds and account groups, each of which is considered a separate reporting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts comprised of its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are used and the means by which operating activities are controlled.

The General Fund is the general operating fund of the Orleans Parish Coroner. It is used to account for all financial resources, except those required to be accounted for in another fund.

The General Fund Asset Account Group is used to account for fixed assets used in governmental fund type operations. These assets are recorded as expenditures in the general fund when they are purchased. No depreciation has been provided for general fixed assets.

C. Basis of accounting

The General Fund is accounted for using the modified accrual basis of accounting, which recognizes revenues from fees when earned, all other revenues when they become available and measurable, and all expenditures and the related fund obligations when incurred.

DELICIOUS PARTNER COOPER
(A Company Unit)
CITY OF NEW ORLEANS

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STATEMENT OF Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual
Governmental Fund Type - General Fund

FOR THE YEAR ENDED JUNE 30, 1994

	Budget	Actual Non-GAAP Budget Balance	Encumbrance Firmifiable (Unliquidated)
Revenues			
Autopsy and toxicology reports	\$ 20,000	\$ 20,813	\$ (8,841)
Health permits	1,000	843	(257)
Cremation permits	20,000	17,274	(2,726)
Health reports	500	215	(285)
Photographs	600	500	(100)
Use of coroner's facility	4,000	4,450	(1,550)
Miscellaneous	5,000	3,872	(1,128)
Less: refunds	(1,000)	(1,014)	(1,014)
Total revenues	<u>47,000</u>	<u>50,317</u>	<u>(12,801)</u>
Expenditures - current			
Printing	400	383	17
Books and printing	1,000	1,204	78
Continuing education and training	1,000	1,818	80
Dues and memberships	2,000	2,288	28
Supplies	1,000	1,828	172
Instruments	500	215	65
Janitorial services	700	654	59
Licenses and permits	500	431	79
Printing and films	---	255	(255)
Postage	810	810	48
Professional services	20,700	20,484	44
Repairs and maintenance	800	478	321
Salary supplements	11,000	12,436	(936)
Supplies and expense			
Office	810	878	(68)
Laboratory and morgue	2,000	2,612	88
Telephone	1,000	1,789	11
Travel, conferences, and communications	1,400	1,785	38
Utilities	500	482	17
Total expenditures - current	<u>48,400</u>	<u>62,189</u>	<u>(189)</u>
Expenditures - capital outlay	<u>2,400</u>	<u>2,500</u>	<u>400</u>
Total expenditures	<u>50,800</u>	<u>64,689</u>	<u>(149)</u>
Excess of expenditures over revenues	---	(18,841)	(18,841)
Other financing sources			
Contributions - private individuals	---	12,800	12,800
Excess of revenues and other financing sources over expenditures	<u>\$ 1,150</u>	<u>1,150</u>	<u>\$ 1,150</u>
Fund balance, beginning of year		<u>1,000</u>	
Fund balance, end of year		<u>\$ 2,150</u>	

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