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ST. LANDRY PARISH CORONER'S OFFICE  
COMPILED FINANCIAL STATEMENT  
DECEMBER 31, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 9-1-04

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# VIGE & TUJAGUE

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

151 N. 2ND STREET

P. O. BOX 1006

EUNICE, LOUISIANA 70535

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St. Landry Parish Coroner's Office  
200 South Seventh  
Eunice, La. 70535

We have compiled the accompanying combined Balance Sheet of St. Landry Parish Coroner's Office as of December 31, 2003 and the related statements of Revenues, Expenditures and Changes in Fund Balance-Actual and Budgeted, for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The budgeted income statement information is presented for supplementary analysis purposes only.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. 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. In addition, the budgeted statement of Revenue, Expenditures and Changes in Fund Balance information for the same period has not been audited or reviewed by us, and, accordingly, we do not express an opinion or any other form of assurance on it.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated June 4, 2004, on the results of our agreed-upon procedures.

*Vige & Tujague*

Vige & Tujague  
June 4, 2004

ST. LANDRY PARISH CORONER'S OFFICE  
Balance Sheet-All Fund Types  
December 31, 2003

	<u>Governmental</u>
	<u>Fund Type</u>
	<u>General Fund</u>
	<u>2003</u>
ASSETS	
Cash	\$ 26,576
Total Assets	<u>\$ 26,576</u>
LIABILITIES AND FUND EQUITY	
Liabilities	
Accounts Payable	\$ 1,800
Accounts Payable - Coroner	<u>24,776</u>
Total Liabilities	<u>26,576</u>
FUND EQUITY	
Fund Balance-Unreserved	<u>-</u>
Total Fund Equity	<u>-</u>
Total Liabilities and Fund Equity	<u>\$ 26,576</u>

See Accountants' Compilation Report and  
Notes to Financial Statements

ST. LANDRY PARISH CORONER'S OFFICE  
Statement of Revenues, Expenditures and Changes  
In Fund Balance-Governmental Fund Type-General Fund

For the Year Ended December 31, 2003

	<u>2003</u>
REVENUES:	
Revenues	\$ <u>80,055</u>
Total Revenues	<u>80,055</u>
EXPENDITURES:	
Contractual Services:	
Service fees	58,693
OTHER:	
Insurance	1,329
Professional Fees	1,835
Due and Associations	350
Rents	9,600
Rents - Equipment & Office Expense	6,000
Miscellaneous	1,583
Telephone	24
Travel/ Transportation	<u>641</u>
	<u>80,055</u>
Excess(Deficiency) of Revenues over (under) Expenditures	-0-
Fund Balance-Beginning of Year	<u>-0-</u>
Fund Balance-End of Year	<u><u>\$ -0-</u></u>

See Accountants' Compilation Report and  
Notes to Financial Statements

ST. LANDRY PARISH CORONER'S OFFICE  
Statement of Revenues, Expenditures and Changes  
In Fund Balance-Governmental Fund Type-General Fund  
Budget and Actual

For the Year Ended December 31, 2003

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Revenue	\$ <u>96,000</u>	\$ <u>80,055</u>	\$ <u>(15,945)</u>
Total Revenues	<u>96,000</u>	<u>80,055</u>	<u>(15,945)</u>
<b>EXPENDITURES:</b>			
Contractual Services:			
Service Fees/Autopsies	39,000	58,693	(19,693)
OTHER:			
Insurance	5,780	1,329	4,451
Professional Fees	1,800	1,835	(35)
Due and Associations	1,000	350	650
Rent	19,200	9,600	9,600
Rents-Equipment & Office Expense	12,000	6,000	6,000
Miscellaneous	8,520	1,583	6,937
Telephone	2,700	24	2,676
Travel/Transportation	<u>6,000</u>	<u>641</u>	<u>5,359</u>
Total Expenditures	<u>96,000</u>	<u>80,055</u>	<u>15,945</u>
Excess of Revenues over Expenditures	-	-	-
Fund Balance-Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance-End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Accountants' Compilation Report and  
Notes to Financial Statements

ST. LANDRY PARISH CORONER'S OFFICE  
Notes to Financial Statements  
December 31, 2003

1. Summary of Significant Accounting Policies:

The Coroner is elected to office by the voters of St. Landry Parish for a period of four years. The office was created to issue death certificates, investigate deaths and determine individual mental capacities.

A. BASIS OF PRESENTATION

The accompanying financial statements of the Coroner's office have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the St. Landry Parish Police Jury is the financial reporting entity for St. Landry Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Landry Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of police jury to impose its will on that organization and/or

ST. LANDRY PARISH CORONER'S OFFICE

Notes to Financial Statements

December 31, 2003

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury can impose specific financial burdens on the Coroner's office, it was determined to be a component unit of the St. Landry Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Coroner's office and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The accounts of the Coroner's office are organized on the basis of a fund (General Fund) 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.

D. 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 Coroner's office accounts are maintained on a cash basis of accounting.



ST. LANDRY PARISH CORONER'S OFFICE  
Notes to Financial Statements  
December 31, 2003

However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting using the following practices:

Revenues

Substantially all revenues are received from the St. Landry Parish Police Jury and municipalities located in St. Landry Parish are recorded when received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include demand deposits and certificates of deposit purchased with a maturity of three months or less. Under state law, the Coroner's office may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. Furthermore, the Coroner's office may invest in time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

As reflected in the financial statement the Coroner's office has cash totaling \$26,576 at December 31, 2003. Cash is stated at cost, which approximates market, and is secured through federal deposits insurance for \$100,000.

F. VACATION AND SICK LEAVE  
AND PENSION PLAN

The Coroner's office does not have a formal vacation and sick leave policy and does not contribute to a pension plan. There are no employees in the coroner's office.

G. BUDGETARY ACCOUNTING

The Coroner's office prepared its budget on the modified accrual basis of accounting. At years end all appropriations lapse. Any changes or amendments must be approved by the Coroner.

ST. LANDRY PARISH CORONER'S OFFICE  
Notes to Financial Statements  
December 31, 2003

H. TRANSACTIONS WITH CORONER

The following disbursements were made to the Coroner, Russell Pavich, based on either month to month amounts due (such as rent of coroner's office), or on a fee for service basis:

Office Rent	\$ 9,600
Equipment Rent	6,000
Service Fees	44,193
Telephone	<u>24</u>
Total	<u>\$59,817</u>

The coroners office is also indebted to Russell Pavich in the amount of \$24,776, and accordingly is included in accounts payable.

I. CONCENTRATION OF RISK

The St. Landry Parish Police Jury gives a majority of support to the coroners office. The Police Jury also pays for autopsies, medical supplies, and transportation of bodies, vehicles & associated expenses thru its own cash accounts. These expenditures are not reflected in this report.

J. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

# VIGE & TUJAGUE

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## Independent Accountants' Report on Applying Agreed-Upon Procedures

To the St. Landry Parish Coroner's Office

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the St. Landry Parish Coroner's Office and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating the coroner's assertions about St. Landry Parish Coroner's compliance with certain laws and regulations during the year ended December 31, 2003 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 and applicable standards of Government Auditing Standards. 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 \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:221151 (the public bid law)

There were no expenditures in excess of Public Bid Law requirements.

### 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.

The coroner 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.

The Coroner has no employees.

4. Determine whether any of those employees included in the listing obtained from the coroner in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

The Coroner has no employees.

#### Budgeting

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

The Coroner provided us with a copy of the budget. The budget was prepared in accordance with state law.

6. Trace the budget adoption and amendments to the minute book.  
The coroner adopted and amended the budget in accordance with state law.
7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceeded budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual total revenues and expenditures for the year exceeded budgeted amounts by more than 5%.

#### 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 and found that payment was for the proper amount and made to the correct payee.

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

The payments were properly coded.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from the coroner.

#### 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).

The Coroner had no meetings during the year which were subject to the open meeting law.

#### 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, advance, or gifts.

The Coroner has no employees.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the coroner'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 the St. Landry Parish Coroner 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Vige & Tujague*

Vige & Tujague

June 4, 2004

ST. LANDRY PARISH CORONER'S OFFICE  
SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
December 31, 2003

2003-1 FAILURE TO COMPLY WITH BUDGET ACT

CONDITION

The coroner did not comply with the Louisiana Local Government Budget Act.

CAUSE

The coroner did not prepare amendments to the budget to avoid the 5% variation between expected and actual revenues and expenses.

CRITERIA

The Louisiana Local Government Budget Act requires that the coroner adopt the proposed budget before the beginning of the fiscal year. The budget must also be monitored during the fiscal year and amended when certain conditions occur.

EFFECT

The coroner violated the Louisiana Local Government Budget Act. In addition the effectiveness of the coroner's budgetary controls over revenues and expenses are weakened.

RECOMMENDATION

We recommend that the coroner follow the provisions of the Budget Act.

RESPONSE

The coroner will comply with the recommendation.

PRIOR YEAR

The finding was a repeat finding from the year ended December 31, 2003.

**ST. LANDRY PARISH CORONER'S OFFICE  
LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)**

5/21/04 (Date Transmitted)

Vige & Tujague  
A Corporation of CPA's  
P.O. Box 1006  
Eunice, LA 70535 (Auditors)

In connection with your compilation of our financial statements as of December 31, 2003 and for the year 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

**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 [ X ] No [ ]

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

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.  
Yes [ X ] No [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.  
Yes [ X ] 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 39:34.  
Yes [ X ] No [ ]

**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 44:36.  
Yes [ X ] No [ ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.  
Yes [ X ] No [ ]

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.  
Yes  No

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.  
Yes  No

**Debt**


It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.  
Yes  No

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 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.

 \_\_\_\_\_ Coroner 5/21/04 \_\_\_\_\_ Date

Note: If the engagement is for a routine compilation/attest that will be completed within six months of the entity's fiscal year-end and the CPA will submit either a Fax Approval Form or an Email engagement approval form to the legislative auditor, the space for the legislative auditor's approval may be omitted.