

3539

REPORT
ORLEANS PARISH CORONER
(A COMPONENT UNIT)
CITY OF NEW ORLEANS, LOUISIANA

JUNE 30, 2004

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.

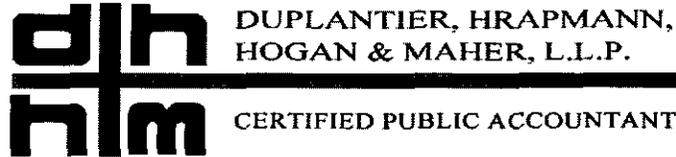
Release Date 1-26-05

ORLEANS PARISH CORONER
(A COMPONENT UNIT)
CITY OF NEW ORLEANS, LOUISIANA

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JUNE 30, 2004

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INDEPENDENT AUDITOR'S REPORT

December 18, 2004

Orleans Parish Coroner
(A Component Unit)
City of New Orleans
New Orleans, Louisiana

We have audited the accompanying general purpose financial statements of the Orleans Parish Coroner, a component unit of the City of New Orleans, as of June 30, 2004, and for the year then ended. These general purpose financial statements are the responsibility of the Orleans Parish Coroner's 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 auditing standards generally accepted in the United States of America 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 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. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 4, the general purpose financial statements of the Orleans Parish Coroner 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 Coroner's Office, and does not include the funds appropriated and expended by the City of New Orleans for the operations of the Coroner's Office.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Orleans Parish Coroner as of June 30, 2004 and the results of its operations and cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Management's discussion and analysis on pages 3 through 5 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted primarily of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2004 on our consideration of the Orleans Parish Coroner's internal control over financial reporting and on our tests of its compliance with certain provisions of laws and regulations. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Duplantier, Krapmann, Hogan & Maher, LLP

ORLEANS PARISH CORONER
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2004

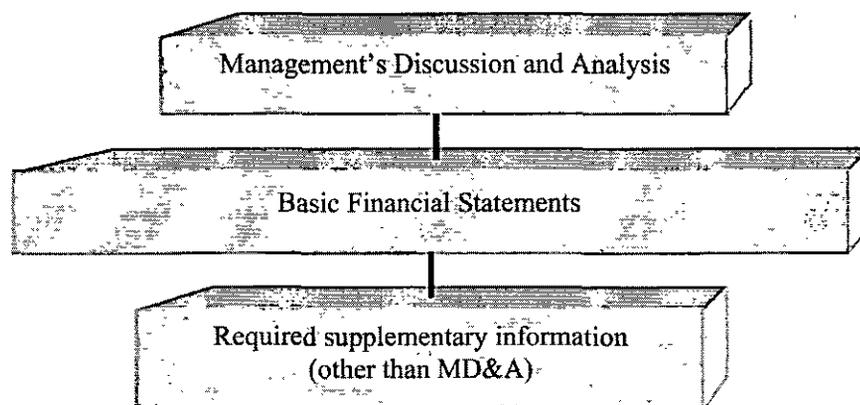
The Management's Discussion and Analysis of the Orleans Parish Coroner's financial performance presents a narrative overview and analysis of Orleans Parish Coroner's financial activities for the year ended June 30, 2004. This document focuses on the current year's activities, resulting changes, and currently known facts in comparison with the prior year's information. Please read this document in conjunction with the additional information contained in the Orleans Parish Coroner's financial statements, which begin on page 6.

FINANCIAL HIGHLIGHTS

- ★ The Orleans Parish Coroner increased self-generated revenue from \$176,327 in the prior year to \$198,797 for the year ended June 30, 2004. This represents an 11% increase and was due to the office providing services to two additional parishes.
- ★ The Orleans Parish Coroner's assets exceeded its liabilities at the close of fiscal year 2004 by \$54,711.
- ★ The Orleans Parish Coroner's revenue was \$198,797 and the net results from activities was \$1,458.

OVERVIEW OF THE FINANCIAL STATEMENTS

The following graphic illustrates the minimum requirements for Special Purpose Governments Engaged in Business-Type Activities established by Governmental Accounting Standards Board Statement 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*.



These financial statements consist of three sections - Management's Discussion and Analysis (this section), the basic financial statements (including the notes to the financial statements), and required supplementary information.

ORLEANS PARISH CORONER
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2004

Basic Financial Statements

The basic financial statements present information for the Orleans Parish Coroner as a whole, in a format designed to make the statements easier for the reader to understand. The statements in this section include the Statement of Net Assets, the Statement of Revenues, Expenses and Changes in Fund Net Assets, and the Statement of Cash Flows.

The Statement of Net Assets (page 6) presents the current and long-term portions of assets and liabilities separately. The difference between total assets and total liabilities is net assets and may provide a useful indicator of whether the financial position of the Orleans Parish Coroner is improving or deteriorating.

The Statement of Revenues, Expenses and Changes in Fund Net Assets (page 7) presents information showing how Orleans Parish Coroner's assets changed as a result of current year operations. Regardless of when cash is affected, all changes in net assets are reported when the underlying transactions occur. As a result, there are transactions included that will not affect cash until future fiscal periods.

The Statement of Cash Flows (page 8) presents information showing how Orleans Parish Coroner's cash changed as a result of current year operations. The cash flow statement is prepared using the direct method and includes the reconciliation of operating income (loss) to net cash provided (used) by operating activities (indirect method) as required by GASB 34.

FINANCIAL ANALYSIS OF THE ENTITY

Statement of Net Assets
June 30, 2004

Current assets	\$	53,350
Capital assets - equipment, net of depreciation		<u>11,396</u>
Total assets		<u>64,746</u>
Total liabilities		<u>10,035</u>
Net assets		
Invested in capital assets		11,396
Unrestricted		<u>43,315</u>
Total net assets	\$	<u><u>54,711</u></u>

Net assets of Orleans Parish Coroner increased by \$1,458 or 3%, from June 30, 2003 to June 30, 2004. The major cause of this increase is the addition of two parishes for which the Coroner provides services for fees.

ORLEANS PARISH CORONER
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2004

Statement of Activities
For the Year Ended June 30, 2004

Total operating revenues	\$ 198,797
Total operating expenses	<u>197,339</u>
Net increase in net assts	<u>\$ 1,458</u>

The Orleans Parish Coroner's total revenues increased by \$22,470 or 13 %. The total cost of all programs and services increased by \$67,063 or 51%.

VARIATIONS BETWEEN ORIGINAL AND FINAL BUDGETS

The Orleans Parish Coroner did not make any changes to their original budget in the current year.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The Orleans Parish Coroner considered prior years' actual results when setting next year's budget.

The Orleans Parish Coroner expects that next year's results will be consistent with prior years.

CONTACTING THE ORLEANS PARISH CORONER'S MANAGEMENT

This financial report is designed to provide our citizens, taxpayers and creditors with a general overview of the Orleans Parish Coroner's finances and to show the Orleans Parish Coroner's accountability for the money it generates. If you have questions about this report or need additional financial information, contact Dr. Frank Minyard (504) 827-3575.

ORLEANS PARISH CORONER
(A COMPONENT UNIT)
CITY OF NEW ORLEANS
STATEMENT OF NET ASSETS
JUNE 30, 2004

ASSETS:

Current assets

Cash	\$ 15,746
Accounts receivable (net of allowance for doubtful accounts of \$1,000)	<u>37,604</u>
Total current assets	<u>53,350</u>

Non-current assets

Capital assets - equipment, net of depreciation	<u>11,396</u>
---	---------------

Total assets	<u>64,746</u>
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LIABILITIES:

Liabilities:

Accounts payable	8,817
Payroll taxes payable	<u>1,218</u>
Total liabilities	<u>10,035</u>

NET ASSETS:

Invested in capital assets	11,396
Unrestricted	<u>43,315</u>
Total net assets	<u>\$ 54,711</u>

See accompanying notes.

ORLEANS PARISH CORONER
(A COMPONENT UNIT)
CITY OF NEW ORLEANS
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2004

OPERATING REVENUES:	
Autopsy and toxicology reports	\$ 100,260
Burial permits	54
Cremation permits	32,875
Death reports	80
Photographs, slides and pouches	9,747
Transporting fees	8,175
Use of coroner's facility	41,850
Miscellaneous	5,756
Total operating revenues	<u>198,797</u>
OPERATING EXPENSES:	
Banking	941
Books and printing	1,178
Computer and data processing	3,997
Continuing education and training	6,907
Depreciation	11,921
Dues and memberships	2,434
Equipment purchases	379
Gasoline	480
General insurance	250
Interest and penalties	466
Laboratory and morgue supplies	17,097
Legal and accounting	15,519
Licenses and permits	489
Office supplies	7,635
Other	2,694
Payroll taxes	2,613
Postage	2,044
Professional services	58,226
Repairs and maintenance	6,253
Salary supplements	31,939
Telephone	9,831
Transportation	6,432
Travel, conferences, and conventions	6,275
Uniforms	485
Utilities	854
Total operating expenses	<u>197,339</u>
CHANGE IN NET ASSETS	1,458
Total net assets, beginning of year	<u>53,253</u>
TOTAL NET ASSETS, END OF YEAR	<u>\$ 54,711</u>

See accompanying notes.

ORLEANS PARISH CORONER
(A COMPONENT UNIT)
CITY OF NEW ORLEANS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2004

CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash received for services provided	\$ 187,727
Cash payments to suppliers for goods and services	(153,617)
Cash payments to employees for services	<u>(31,939)</u>
Net cash provided by operating activities	<u>2,171</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Acquisition/construction of capital assets	<u>(12,648)</u>
Net cash used by capital and related financing activities	<u>(12,648)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(10,477)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>26,223</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 15,746</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	
Operating income	\$ 1,458
Adjustments to reconcile operating income to net cash:	
Depreciation/amortization	11,921
Changes in assets and liabilities	
(Increase) decrease in accounts receivable	(11,070)
Increase (decrease) in accounts payable	186
Increase (decrease) in other liabilities	<u>(324)</u>
Net cash provided by operating activities	<u>\$ 2,171</u>

See accompanying notes.

ORLEANS PARISH CORONER
(A COMPONENT UNIT)
CITY OF NEW ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2004

INTRODUCTION

The Orleans Parish Coroner is authorized by Louisiana Revised Statute 33:1551(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 nature; committing mentally disturbed persons; and providing medical and health services to parish prisoners and reporting on the health and sanitation conditions of parish prisons.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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. The Coroner is, therefore, a "component unit" of the City of New Orleans. Accordingly, these general purpose 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.

Basis of Accounting

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 state and local governmental entities. The GASB has issued a Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification). This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

The accompanying financial statements of Orleans Parish Coroner present information only as to the transactions of the programs of the Coroner as authorized by Louisiana statutes and administrative regulations.

Basis of accounting refers to when revenues and expenses are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of measurement focus applied.

Revenue Recognition

Revenues are recognized using the full accrual basis of accounting; therefore, revenues are recognized in the accounting period in which they are earned and become measurable.

ORLEANS PARISH CORONER
(A COMPONENT UNIT)
CITY OF NEW ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2004

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Expense Recognition

Expenses are recognized on the accrual basis; therefore, expenses, including salaries, are recognized in the period incurred, if measurable.

Use of 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 the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. CASH:

Cash consists of demand deposits in a local bank chartered by the State of Louisiana. The deposits were entirely covered by federal depository insurance. The bank balance of the deposits was \$ 21,303 as of June 30, 2004.

3. FIXED ASSETS:

Fixed assets consist of building improvements and movable property. All fixed assets are valued at historical cost.

Any fixed assets, including the coroner'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.

The cost of fixed assets is depreciated over the estimated useful lives of the related assets. Depreciation is computed on the straight-line method for financial reporting purposes. Depreciation expense for the current year was \$ 11,921.

The following is a summary of fixed assets – at cost, less accumulated depreciation:

Beginning balance	\$ 64,691
Additions	12,648
Less: accumulated depreciation	<u>(65,943)</u>
Total	<u>\$ 11,396</u>

ORLEANS PARISH CORONER
(A COMPONENT UNIT)
CITY OF NEW ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2004

4. EXPENDITURES BY THE CITY OF NEW ORLEANS:

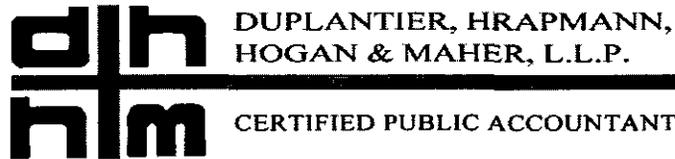
Expenditures were made by the City of New Orleans for the operations of the Orleans Parish Coroner. These expenditures are not included in the accompanying general purpose financial statements because the expenditures were made directly by the City of New Orleans and are, accordingly, reported by that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

5. SALARY SUPPLEMENTS:

During the year ended June 30, 2004, the Orleans Parish Coroner paid \$ 31,939 in salary supplements to personnel in addition to the salary paid by the City of New Orleans.

6. CONTINGENCIES:

At June 30, 2004, the Orleans Parish Coroner was a defendant in several lawsuits seeking damages. Management believes that it will prevail in these actions and have no related liability.



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

December 18, 2004

Orleans Parish Coroner
(A Component Unit)
City of New Orleans
New Orleans, Louisiana

We have audited the general purpose financial statements of the Orleans Parish Coroner, as of and for the year ended June 30, 2004, and have issued our report thereon dated December 18, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 Orleans Parish Coroner's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Orleans Parish Coroner's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment could adversely affect the Orleans Parish Coroner's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. These reportable conditions are described in the accompanying schedule of current year audit findings and corrective action plan as items 04-1 and 04-2.

A material weakness is a 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 misstatements 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable conditions described above are not material weaknesses.

This report is intended for the information and use of the Orleans Parish Coroner, its management and the Office of the Louisiana Legislative Auditor, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Duplantier, Hrapmann, Hogan & Maher, LLP

ORLEANS PARISH CORONER
 (A COMPONENT UNIT)
 CITY OF NEW ORLEANS, LOUISIANA
 SCHEDULE OF CURRENT YEAR AUDIT FINDINGS
 AND CORRECTIVE ACTION PLAN
JUNE 30, 2004

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
04-1	See below	See below	Rick Monie	6/30/05

Description of Finding - Lack of segregation of cash receipt duties.

Condition - The Coroner's office employs one bookkeeper who prepares the deposits, takes the deposits to the bank and records the deposits in the manual ledger. The 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 receipts is essential to prepare reliable financial statements.

Cause - The primary causes of this problem are (1) the small size of the entity, (2) the lack of review and approval of transactions.

Effect - We increased the extent of substantive tests of the receipts where applicable. We consider this condition to be only a reportable condition.

Recommendation - Although the size of the entity does not allow for the proper segregation of duties, someone who does not prepare or record the deposit should compare the receipts to the deposit slip to ensure that all receipts are deposited. Also, this person should make the deposit at the bank. Separating these closely related functions in the cash receipts system would reduce the risk that receipts could be improperly deposited and will gain greater internal control over this particular area.

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

. ORLEANS PARISH CORONER
 (A COMPONENT UNIT)
 CITY OF NEW ORLEANS, LOUISIANA
 SCHEDULE OF CURRENT YEAR AUDIT FINDINGS
 AND CORRECTIVE ACTION PLAN
JUNE 30, 2004

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
04-2	See below	See below	Rick Monie	6/30/05

Description of Finding - Accounting for Revenues

Condition - The Coroner's office employs clerks to collect fees for copies of autopsies, cremation permits and death certificates. The clerks use pre-numbered, three-part receipts for the monies received for these services. A white copy of the receipt is given to individuals, a blue copy is attached to the funds and given to the bookkeeper, and a green copy remains in the receipt book. The receipts are not reconciled to ensure that all receipts are completed and returned to the bookkeeper with the funds for deposit.

Criteria - All receipts should be accounted for in numerical order.

Cause - The primary cause of this problem is the failure to account for the white and green copies of the receipts from each clerk.

Effect - We increased the extent of substantive tests of the financial data where applicable. We consider this condition to be only a reportable condition.

Recommendation - We recommend the following controls over revenue. When a check is received as payment for out-of-parish services, the white and green copies of the receipt should stay in the receipt book while the blue copy should be turned in to the bookkeeper with the check for deposit. When checks or cash are received from individuals or businesses, the white copy should be given to the customer, the blue copy should be turned in to the bookkeeper with the funds for deposit and the green copy should stay in the receipt book. The Coroner's office should account for all green receipts in numerical order. All blue receipts should be reconciled with deposits at the bank. All checks received for out-of-parish services should be reconciled back to the white copy retained in the receipt book. These controls should be implemented to improve internal control.

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

ORLEANS PARISH CORONER
(A COMPONENT UNIT)
CITY OF NEW ORLEANS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
JUNE 30, 2004

INTERNAL CONTROL REPORTABLE CONDITIONS

03-1 Lack of segregation of duties

Although the lack of size does not allow for the proper segregation of duties, other compensating controls should be implemented.

This finding has been resolved in the current year.