

Luther Speight & Company
Certified Public Accountants and Consultants

**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA**

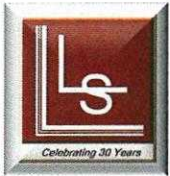
SUPPLEMENTAL FUND

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT**

YEAR ENDED JUNE 30, 2021

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Luther Speight & Company
Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S REPORT

To the Honorable Dr. Dwight McKenna
Coroner for the Parish of Orleans

We have audited the accompanying financial statements of the Supplemental Fund of the Coroner for the Parish of Orleans (Coroner's Office), as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Continued,

Basis for Qualified Opinion

Accounts payable stated at \$77,032 included balances aged past 90 days totaling \$39,729. Included in the aged balances were balances totaling \$32,374 that aged longer than 12 months. The Coroner's Office was unable to provide adequate support for the aged payable balances sufficient to determine if the balance was fairly stated and represented valid payables. Accordingly, we were unable to determine if the balance stated at \$77,032 was fairly stated.

Qualified Opinion

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the Supplemental Fund of the Coroner's Office as of June 30, 2021, and the changes in its net position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The *Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer* is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 4, 2022, on our consideration of the Coroner's Office's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Coroner's Office's internal control over financial reporting and compliance.

Luther Speight & Co

Luther Speight & Company CPAs
New Orleans, Louisiana
May 4, 2022

Orleans Parish Coroner's Office
New Orleans, Louisiana
Statement of Net Position - Supplemental Fund
As of June 30, 2021

Assets

Cash and Cash Equivalents	\$ 6,667
Grant Receivable	10,332
Accounts Receivable, net	<u>15,085</u>
Total Assets	<u><u>32,084</u></u>

Liabilities and Net Position

Liabilities:

Accounts Payable	\$ 77,032
Total Liabilities	<u>77,032</u>

Net Position:

Unrestricted	<u>(44,948)</u>
Total Net Position	<u>(44,948)</u>

Total Liabilities and Net Position	<u><u>\$ 32,084</u></u>
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The accompanying notes are an integral part of these financial statements.

Orleans Parish Coroner's Office
New Orleans, Louisiana
Statement of Activities and Change in Net Position - Supplemental Fund
For the Year Ended June 30, 2021

Fees for Services

Cremation Reports	\$ 219,575
Autopsy and Toxicology Reports - Out of Parish	58,804
Storage	104,010
Grant Support	49,992
Autopsy Reports	22,225
Miscellaneous Revenue	4,120
DNA Reports	750
Total Fees For Services	<u>459,476</u>

Expenditures

Burial Expenses	3,790
Communications	18,726
Consultant Services	65,277
Contract Services	85,554
Dues & Membership	341
General Insurance	3,670
Interest Expense	6,744
Medical Services	46,918
Miscellaneous	1,274
Office Expenses	1,043
Printing and Reproduction	10,060
Professional Fees	66,063
Rental Expense	7,272
Repairs and Maintenance	30,815
Supplies - Operations	104,363
Travel, Conferences, and Conventions	2,040
Total Expenditures	<u>453,950</u>

Non-Operating Expenses

Provision for Bad Debt	7,250
Other Expense	9,775
Total Non-Operating Expenses	<u>17,025</u>

Change in Net Position (11,499)

Net Position, Beginning of Period (39,391)

Net Position Adjustment 5,942

Net Position, End of Period \$ (44,948)

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

Orleans Parish Coroner's Office
New Orleans, Louisiana
Statement of Cash Flows - Supplemental Fund
For the Year Ended June 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in Net Position	\$ (11,499)
Net Position Adjustment	5,942

Adjustments to reconcile changes in net assets
to net cash provided in operating activities:

Increase in Receivables	(3,460)
Decrease in Undeposited Funds	14,840
Increase in Accounts Payable	7,413
Net Cash Provided by Operating Activities	<u>13,236</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Net Payments on Line of Credit	<u>(19,382)</u>
Net Cash Used By Financing Activities	<u>(19,382)</u>

Net Change in Cash and Cash Equivalents (6,146)

Beginning Cash and Cash Equivalents 12,813

Ending Cash and Cash Equivalents \$ 6,667

Supplemental Disclosures

Cash paid for interest \$ 6,744

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

**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1- NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Formation and Operation - The authority for the Orleans Parish Coroner's Office (the Coroner's Office) is provided under Article V, Section 29 of the Louisiana Constitution of 1974.

The Coroner's Office determines the manner and cause of death. The Coroner's Office performs autopsies and issues death certificates. It also evaluates the mentally ill and the chemically dependent and determines the appropriate action for those persons.

Dr. Dwight McKenna was sworn in as the Orleans Parish Coroner on May 7, 2018.

Reporting Entity

The Orleans Parish Coroner is an independently elected parish official to serve a four year term. As such, the Coroner is solely responsible for the operations of his office, and accordingly, is a separate governmental entity. The accompanying financial statements represent the financial activity of the Supplemental Fund of the Coroner's Office. The financial activities included self generated revenues and related disbursements solely from this fund. Accordingly, these financial statements do not purport to present net position, results of operation, and cash flows for the Coroner's Office as a whole.

Basis of Presentation- The accompanying statements of net position of the Orleans Parish Coroner's Office have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Basis of Accounting- The Coroner's Office uses the accrual basis of accounting to report on its financial position and statement of activities. As such revenues are recorded when earned and measurable and expenditures are recorded when due and payable.

Supplemental Fund – The supplemental fund accounts for the financial activities related to services performed by the Coroner's Office on behalf of parishes other than Orleans. Services performed on behalf of Orleans Parish are accounted for in the basic financial statements of the Coroner's Office and are not a part of these financial statements.

**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 – (CONTINUED)

Cash and Cash Equivalents- Cash includes amounts in demand deposits, interest-bearing deposits, and time deposits. Under state law, the Coroner's Office may deposit funds in demand deposits, interest-bearing demand deposits, money-market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Cash and cash equivalents include all highly liquid investments. Checks in excess of bank balance are reclassified to liabilities on the Statement of Financial Position.

Accounts Receivable- Receivables are comprised of payments to be received at a later date for services utilized by customers and other parishes. When revenue is earned, the appropriate receivable is recorded. When payments are received the receivable is reduced. The Coroner's Office routinely reviews customer balances for collectability. If there is any doubt that a customer payment will be received, the Coroner's Office records an allowance for doubtful accounts. See Notes 2 and 3 for additional information on accounts receivable and the allowance for doubtful accounts.

Net Position – The Coroner's Office follows the provisions of Governmental Accounting Standards Board for State and Local Governments which established standards for external financial reporting for all state and local governmental entities, which includes a statement of net position, a statement of activities and changes in net position, and a statement of cash flows. It requires the classification of net position into three components - Restricted, Temporarily Restricted and Unrestricted.

Restricted – This component consists of amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the Coroner to assess, levy, change or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.

Net Investment in Capital Assets – This component consist of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Unrestricted – This component consists of amounts that have not been restricted, committed or assigned to specific purposes within the general fund.

**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

Net Position (continued)

As a result of activity through June 30, 2021, there is no balance in restricted or net investment in capital assets of net position.

NOTE 2 – ACCOUNTS RECEIVABLE

Accounts Receivable at June 30, 2021 was comprised of the following:

Autopsy & Toxicology Reports Out of Parish	\$ 32,930
Autopsy Reports	12,300
Cremation Reports	745
Miscellaneous	2,446
Storage	1,050
Toxicology Out of Parish	325
Allowance for Doubtful Accounts	<u>(34,711)</u>
	<u>\$ 15,085</u>

NOTE 3 – PROVISION FOR BAD DEBT

The Coroner's Office recorded \$7,250 in the provision for bad debt during the year ended June 30, 2021. The allowance for doubtful accounts for the year ended June 30, 2021 was \$34,711.

NOTE 4 – GRANT REVENUE AND RECEIVABLES

The Coroner's Office has a contract with the Louisiana Office of Public Health – Bureau of Family Health to provide consulting services. The purpose of the contract is to provide services of a Medicolegal Death Investigator of the New Orleans Forensic Center to serve as the liaison to the Louisiana Department of Health, Office of Public Health – Bureau of Family Health for the required deliverables of the Centers for Disease Control and Prevention National Violent Death Reporting System. The effective date of the contract is September 1, 2019 and the contract goes through June 30, 2022. The Coroner's Office receives \$4,166 a month, with a maximum contract amount of \$149,997. At June 30, 2021, the Coroner's Office had outstanding grant receivables in the amount of \$10,332.

**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 5 – PUBLIC SUPPORT AND REVENUES

The Coroner's Office support and revenues are earned as the office performs public safety services to citizens of Orleans Parish and other parishes. The Coroner's Office charges fees for the following services: autopsy reports, toxicology reports, DNA reports, transportation, storage, pouches, and burials. Total public support and revenues for the period ended June 30, 2021 was \$409,484 while the Coroner's Office received \$49,992 in grant support.

NOTE 6 – FACILITIES, FURNITURE, FIXTURES AND EQUIPMENT OWNED BY OTHER ENTITIES

The facilities, furniture, fixtures and equipment along with the office space occupied by the Coroner's Office for the Parish of Orleans is owned by the City of New Orleans, which is statutorily required to provide office space for the Coroner.

NOTE 7 – LINE OF CREDIT

The Coroner's Office had a revolving line of credit with a financial institution with maximum borrowings of \$30,000. The line of credit has an interest rate of 6.5% and was paid off during the year ended June 30, 2021.

NOTE 8 – OTHER EXPENSES

Other expenses include a write-off of \$9,775 for unidentified transactions that were originally recorded to Undeposited Funds. This is included in Finding No. 2021-01 in the Schedule of Findings and Responses on page 14.

NOTE 9 – NET POSITION DEFICIT

The Supplemental Fund of the Coroner's Office for the Parish of Orleans has a net position deficit of \$44,948 at June 30, 2021. This includes an offsetting net position adjustment of \$5,942 related to transactions from prior years that were adjusted off the books. Since these financial statements only represent the Supplemental Fund (see Note 1), the net position deficit does not reflect on the overall solvency of the Coroner's Office as a whole.

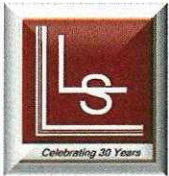
**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 10 – COVID-19 GLOBAL PANDEMIC

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) spread across multiple countries, including the United States. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, multiple jurisdictions in the United States have declared a state of emergency. It is anticipated that these impacts will continue for some time. During October 2020, certain staff-level Coroner's Office employees went on a mandatory furlough. Future potential impacts may include disruptions to the Organization's operations and the ability for the Organization's employees to perform their tasks.

NOTE 11 – SUBSEQUENT EVENTS

Management evaluated subsequent events as of May 4, 2022, which is the date these financial statements were available to be issued. Management has noted that there are no additional disclosures or adjustments to these financial statements required.



Luther Speight & Company
Certified Public Accountants and Consultants

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Honorable Dr. Dwight McKenna
Coroner for the Parish of Orleans

We have audited, in accordance with the 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, the financial statements of the Supplemental Fund of the Coroner for the Parish of Orleans (the Coroner), as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements and have issued our report thereon dated May 4, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Coroner's Office's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Coroner's Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the Coroner's Office's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as Finding No. 2021-03 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompany schedule of findings and questioned costs as Finding No. 2021-01 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Coroner's Office's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as Finding No. 2021-02.

Coroner's Office's Response to Findings

The Coroner's Office's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Responses. The Coroner's Office's response was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Luther Speight & Co

Luther Speight & Company CPAs
New Orleans, Louisiana
May 4, 2022

**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2021**

Section I – Summary of Auditor's Results

Financial Statements

A qualified opinion was issued on the financial statements of the auditee.

Internal Control Over Financial Reporting:

Material weaknesses identified? X yes no

Significant deficiencies identified
not considered to be material weaknesses? X yes no

Noncompliance material to financial statements noted? X yes no

**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2021**

FINDING #2021-01 – DEPOSIT PROCEDURES ARE NOT ADEQUATE (ORIGINATED IN 2018) – SIGNIFICANT DEFICIENCY

CRITERIA:

Best practices related to deposit procedures set forth by the Louisiana Legislative Auditor and generally accepted accounting principles provide that fee receipts should be deposited on a timely basis to facilitate accurate financial reporting and to adequately safeguard the Organization's assets.

CONDITION:

The Coroner's Office did not deposit check and money order receipts on a timely basis. Receipts were accumulated in certain instances in excess of one week before bank deposit. The receipts were maintained in a locked file box before bank deposits were made. In addition, a daily check receipt log was not maintained that reflected each check or money order received at the Coroner's Office and subsequently reconciled to the bank statements. In addition, the Coroner's Office did not correctly utilize the Undeposited Funds account. The Undeposited Funds account is used to account for checks that are received, but not deposited yet. The balance in the Undeposited Funds account has increased over the past several years. Management had not reconciled the balance and recorded an adjusting entry to write-off the balance.

CAUSE:

The Coroner's Office did not implement adequate internal control procedures related to timely recordation and deposit of check and money order receipts.

EFFECT:

Although the Coroner's bank reconciliations properly accounted for the check and money order receipts, the untimely deposit of receipts increases the risk of loss and errors in financial reporting.

RECOMMENDATION:

We recommend that the Coroner's Office keep a check and money order receipt log to record receipts when they are received. In addition, the Coroner's Office should make deposits on a timely basis. The receipt log should be compared to the bank statement on a monthly basis in order to verify that all checks that were received were deposited timely. Any balance in undeposited funds should be researched and resolved monthly.

**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2021**

FINDING #2021-01 – DEPOSIT PROCEDURES ARE NOT ADEQUATE (ORIGINATED IN 2018) – SIGNIFICANT DEFICIENCY (CONTINUED)

MANAGEMENT RESPONSE:

We have hired a financial specialist in August of 2021 to constantly monitor the finances of our office specifically of our self-generating fund account. Since this specialist has been hired, we have already implemented a check and money order receipt log in a shared real-time document that is automatically saved on a server. This began in January of 2022. Our financial specialist monitors this document daily. We have also implemented this year (January 2022), timely deposits twice a week which is compared to the check and money order receipt log weekly. We are in the process of getting a contract with another financial specialist to rectify the \$26,590 Undeposited Funds that were not properly entered into Quickbooks.

**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2021**

FINDING #2021-02 – TIMELY SUBMISSION OF ANNUAL AUDIT REPORT

CRITERIA:

Louisiana state statute 2:511 – 2:559, Louisiana Audit Law, states that quasi-public entities with more than \$500,000 in revenue must submit their audited annual financial reports to the Louisiana Legislative Auditor within six (6) months of the close of the auditee's fiscal year. The Coroner's Office was granted emergency extensions through March 31, 2022.

CONDITION:

The Coroner's Office did not remit the annual audited financial statements to the Louisiana Legislative Auditor within the extended deadline.

CAUSE:

The Coroner's Office had delays in providing financial information to the auditors due to experiencing financial data loss. Once the data was recovered, the Coroner's Office did not provide timely responses to auditor's regarding the audit report draft.

EFFECT:

Late submission causes the auditee to be placed on the non-compliance list and can result in withholding of funding to the auditee.

RECOMMENDATION:

The Coroner's Office should implement policies and procedures to ensure timely filing of any and all required reports.

MANAGEMENT RESPONSE:

We hired a financial specialist in 2021 that will help implement policies and procedures to ensure timely filing of required reports by the stated deadlines.

**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2021**

**FINDING #2021-03 – GENERAL ACCOUNTING AND MONTH-END CLOSE
PROCEDURES NOT ADEQUATE – MATERIAL WEAKNESS**

CRITERIA:

Generally accepted accounting principles and governmental accounting best practices require that reconciliations be performed monthly for all general ledger accounts as part of an organization's month-end close process.

CONDITION:

The accounting and month-end closing procedures did not include proper account analysis and complete reconciliation of subsidiary ledgers to the general ledger accounts. As a result, our examination identified variances and adjusting audit entries that were material in amount for certain general ledger accounts, including adjusting entries to net assets to properly account for transactions that occurred in prior years.

CAUSE:

The Coroner's Office operated for a time period without a lead accountant responsible for financial reporting. The accuracy and completeness of financial reporting was adversely affected.

EFFECT:

Although each of the audit adjustments were ultimately recorded, the accuracy of the Organization's interim financial reporting may have been impaired.

RECOMMENDATION:

We recommend that the Coroner's Office update their accounting and month-end close process to ensure that all general ledger accounts are fully reconciled. Any resulting adjustments should be researched and properly recorded on an interim basis.

MANAGEMENT RESPONSE:

We hired a financial specialist in 2021 that will help implement policies and procedures to ensure proper month-end close and accurate monthly financial reporting.

**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
STATUS OF PRIOR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021**

<u>Finding #</u>	<u>Description</u>	<u>Resolved / Unresolved</u>
2020-01	DEPOSIT PROCEDURES ARE NOT ADEQUATE	Unresolved*

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED JUNE 30, 2021**

Agency Head Name: Dwight McKenna, M.D.

Purpose	Amount
Salary	100,000
Benefits-insurance	None
Benefits-retirement	6,478
Benefits-Section 125	none
Car allowance	none
Vehicle provided by government	no
Per diem	none
Reimbursements	none
Travel	none
Registration fees	none
Conference travel	none
Continuing professional education fees	none
Housing	none
Unvouchered expenses	none
Special meals	none