

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

REVIEWED FINANCIAL REPORT

DECEMBER 31, 2021

IBERVILLE PARISH CORONER'S OFFICE
PLAQUEMINE, LOUISIANA
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To the Honorable James Grace, MD
Iberville Parish Coroner's Office
Plaquemine, Louisiana

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

We have reviewed the accompanying financial statements of the governmental activities of the Iberville Parish Coroner's Office as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Iberville Parish Coroner's Office's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provided a reasonable basis for our conclusion.

We are required to be independent of Iberville Parish Coroner and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule, on page 20, be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Management has omitted the Management's Discussion and Analysis that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The results of our review of the basic financial statements are not affected by this missing information. Such information is the responsibility of management. We have not audited, reviewed, or compiled such required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Supplementary Information

The schedule of compensation, benefits, and other payments to the agency head on page 22 is not a required part of the basic financial statements but is supplementary information required by the *Louisiana Governmental Audit Guide*. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on it.

In accordance with the *Louisiana Government Audit Guide* and the provisions of state law, we have issued a report dated June 9, 2022 on the results of our agreed upon procedures.

Barley & Associates, LLC

Plaquemine, Louisiana
June 9, 2022

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

**IBERVILLE PARISH CORONER'S OFFICE
STATEMENT OF NET POSITION
DECEMBER 31, 2021**

| | Governmental Activities |
|----------------------------------|------------------------------------|
| ASSETS | |
| Cash and Cash Equivalents | \$ 342,279 |
| Account Receivable | 26,798 |
| TOTAL ASSETS | 369,077 |
| LIABILITIES | |
| Current Liabilities | |
| Account Payable | 3,758 |
| Salaries Payable | 5,333 |
| Payroll Taxes Payable | 3,748 |
| Total Current Liabilities | 12,839 |
| Long-Term Liabilities | |
| Compensated Absences Payable | 2,187 |
| TOTAL LIABILITIES | 15,026 |
| NET POSITION | |
| Unrestricted | 354,051 |
| TOTAL NET POSITION | \$ 354,051 |

See accompanying notes and independent accountant's review report.

**IBERVILLE PARISH CORONER'S OFFICE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021**

| | | Program Revenues | | Net (Expenses) Revenues and Change in Net Position |
|--------------------------------------|------------|-------------------------|--|---|
| | Expenses | Charges for Services | Operating Grants and Contributions | Governmental Activities |
| Governmental Activities: | | | | |
| General Government | | | | |
| Public Safety | \$ 354,421 | \$ 88,522 | \$ - | \$ (265,899) |
| Total Governmental Activities | \$ 354,421 | \$ 88,522 | \$ - | \$ (265,899) |
| General Revenues: | | | | |
| Intergovernmental Revenue | | | | 370,533 |
| Use of Money | | | | 310 |
| Other Income | | | | 855 |
| Total General Revenues | | | | 371,698 |
| Change in Net Position | | | | 105,799 |
| Net Position - Beginning | | | | 248,252 |
| Net Position - Ending | | | | \$ 354,051 |

See accompanying notes and independent accountant's review report.

GOVERNMENTAL FUND STATEMENTS

IBERVILLE PARISH CORONER'S OFFICE
 PLAQUEMINE, LOUISIANA
 BALANCE SHEET - GOVERNMENTAL FUNDS
 DECEMBER 31, 2021

ASSETS

| | | |
|---------------------------|----|---------------|
| Cash and cash equivalents | \$ | 342,279 |
| Accounts receivable | | <u>26,798</u> |

| | | |
|---------------------|--|------------------------------|
| TOTAL ASSETS | | <u><u>369,077</u></u> |
|---------------------|--|------------------------------|

LIABILITIES AND FUND BALANCE

LIABILITIES

| | | |
|-----------------------|--|--------------|
| Accounts payable | | 3,758 |
| Salaries payable | | 5,333 |
| Payroll taxes payable | | <u>3,748</u> |

| | | |
|--------------------------|--|--------|
| TOTAL LIABILITIES | | 12,839 |
|--------------------------|--|--------|

FUND BALANCE

| | | |
|---------------------------|--|---------|
| Fund balance - unassigned | | 356,238 |
|---------------------------|--|---------|

Amounts reported for governmental activities in the statement of net position are different because:

Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the funds.

| | | |
|----------------------|--|----------------|
| Compensated Absences | | <u>(2,187)</u> |
|----------------------|--|----------------|

| | | |
|---------------------------|-----------|------------------------------|
| TOTAL NET POSITION | \$ | <u><u>354,051</u></u> |
|---------------------------|-----------|------------------------------|

See accompanying notes and independent accountant's review report.

IBERVILLE PARISH CORONER'S OFFICE
 PLAQUEMINE, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2021

| REVENUES | |
|--|-------------------|
| Intergovernmental revenue | \$ 370,533 |
| Fees | 88,522 |
| Interest income | 310 |
| Other income | <u>855</u> |
| TOTAL REVENUES | <u>460,220</u> |
| EXPENDITURES | |
| Salaries | 167,664 |
| Related payroll expenses | 27,811 |
| Insurance | 26,244 |
| Dues and subscriptions | 503 |
| Supplies | 7,676 |
| Postage/box rent | 296 |
| Rent | 7,500 |
| Professional services | 84,342 |
| Mental health | 24,900 |
| Telephone | 5,040 |
| Utilities | <u>1,833</u> |
| TOTAL EXPENDITURES | <u>353,809</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 106,411 |
| FUND BALANCE - BEGINNING | <u>249,827</u> |
| FUND BALANCE - ENDING | <u>\$ 356,238</u> |

See accompanying notes and independent accountant's review report.

**IBERVILLE PARISH CORONER'S OFFICE
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021**

Amounts reported for governmental activities are different because:

Net Change in fund balances - total governmental funds (page 9) \$ 106,411

The liability and expense for compensated absences are not reported in governmental funds. Payments for compensated absences are reported as salaries when they occur. (612)

Change in net position of governmental activities (page 6) \$ 105,799

**IBERVILLE PARISH CORONER'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Coroner for Iberville Parish is elected by the voters of Iberville Parish for a four-year term. The Coroner investigates all deaths, performs autopsies, furnishes death certificates, provides mental health services and examines cases for other crimes under police investigation. Prior to 2017, the Iberville Parish Council had assumed the responsibilities of collecting fees and paying expenses of the Coroner's Office. In the current period, the Iberville Parish Council transferred this responsibility back to the Coroner's Office. The Iberville Parish Council transfers revenue to the Coroner's Office to cover some of the operating expenses and all payroll expenses.

The accounting and reporting practices of the Iberville Parish Coroner's Office (Coroner's Office) conform to generally accepted accounting principles (GAAP) of the United States of America as applied to governmental units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of certain significant accounting policies:

Reporting Entity

This financial report has been prepared in conformity with GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments, issued in June 1999. For financial reporting purposes, in conformance with GASB codification Section 2100, the Iberville Parish Coroner's Office's financial statements include all governmental activities, funds, account groups, and activities that are controlled by the Coroner as an independently elected parish official. As an independently elected official, the Coroner is solely responsible for the operations of his office. Accordingly, the Coroner's Office is a separate governmental reporting entity. Certain units of the local government over which the Coroner's Office exercises no oversight responsibility, such as the Parish Council, other independently elected parish officials, and municipalities within the parish excluded from accompanying general purpose financial statements. These units of the government are considered separate reporting entities and issue general purpose financial statements separate from that of the Coroner's Office.

Basis of Presentation

Government-Wide and Fund Financial Statements

The statement of net position and the statement of activities display information about the Iberville Parish Coroner's Office as a whole. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

**IBERVILLE PARISH CORONER'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

The statement of activities presents a comparison between direct expenses and program revenues for the Iberville Parish Coroner's Office's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the programs, and (b) requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements:

The Iberville Parish Coroner's Office uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses as appropriate.

The Coroner's Office reports the following major governmental fund:
The general fund, a governmental fund type, is the general operating fund of the Iberville Parish Coroner's Office. It is used to account for all financial resources of the Iberville Parish Coroner's Office, except those to be accounted for in other funds.

Measurement Focus, Basis of Accounting

Measurement focus is a term used to describe which transactions are recorded within various financial statements. Basis of accounting refers to when transactions are recorded, regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus as described below.

In the fund financial statements, the "current financial resources" measurements focus or the economic resources measurement focus is used as appropriate:

All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

**IBERVILLE PARISH CORONER'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Basis of Accounting

In the government-wide statement of net position and statement of activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as new current assets. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within sixty days of the current fiscal period.

Expenditures are generally recognized under modified accrual basis of accounting when the related fund liability is incurred except that accumulated unpaid vacation and sick pay are not accrued. Purchases of various operating supplies are regarded as expenditures at the time purchased.

When both restricted and unrestricted resources are available for use, it is the Coroner's Office's policy to use restricted resources first, then unrestricted resources as they are needed.

Use of Estimates in Preparation of Financial Statements

The preparation of financial statements in conformity with generally accepted principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

Concentration of Risks

The Iberville Parish Coroner's Office receives 81% of its total support from the Iberville Parish Council (Council).

**IBERVILLE PARISH CORONER'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Budgetary Accounting

The Coroner's Office instituted budgetary accounting for the annual year 2021. The budget is proposed and ultimately approved by the Coroner's Office. The budget is reviewed periodically to determine if amendments are necessary to remain in compliance with the Louisiana Government Budget Act.

Cash and Cash Equivalents

Cash includes amounts in demand deposit, interest—bearing demand, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of ninety days or less when purchased. Under state law, the municipality may deposit funds in demand deposits, interest—bearing deposits, or time deposits with state bank organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consist of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that does not meet the definition of "restricted" or "invested in capital assets, net of related debt".

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance reports aggregate amounts for five classifications of fund balances based in the constraints imposed on the use of these resources. The Iberville Parish Coroner's Office's policy is to first apply unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

**IBERVILLE PARISH CORONER'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

Restricted fund balance. This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance. These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Iberville Parish Coroner's Office's Coroner – the government's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the coroner removes the specified use by taking the same type of action imposing the commitment.

This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned fund balance. This classification reflects the amounts constrained by the Coroner's Office's intent to be used for specific purposes but are neither restricted nor committed. The Coroner has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance. This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Coroner's Office considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Coroner's Office considers the amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Coroner's Office has provided otherwise in its commitment or assignment actions.

**IBERVILLE PARISH CORONER'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Revenues, Expenditures, and Expenses

Program Revenues:

Program revenues consist of fees, fines, and charges for services related to governmental fund activities.

Expenditures/Expenses:

In the government-wide financial statements, expenses are classified by function for governmental activities. In the fund financial statements, expenditures are classified by character. In the fund financial statements, governmental funds report expenditures of financial resources.

NOTE B – CASH AND CASH EQUIVALENTS

The book balance of cash and cash equivalents at December 31, 2021 is recorded in the amount of \$342,279. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by Federal Deposit Insurance or the pledge of securities owned by the fiscal agent bank. The market value of pledged securities plus the Federal Deposit Insurance must at all times at least equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2021, the Iberville Parish Coroner's Office had \$344,235 in deposits (collected bank balances). These deposits are secured from risk by \$250,000 of Federal Deposit Insurance and \$94,235 being exposed to credit risk and uninsured and collateralized with securities held by the pledging financial institution's trust department or agent through the Iberville Parish Council.

NOTE C – RECEIVABLES

The Iberville Parish Coroner's Office has the following receivable at December 31, 2021:

| <u>Class of receivable</u> | |
|----------------------------|-----------------|
| Fees | <u>\$26,798</u> |

NOTE D – COMPENSATED ABSENCES

The Iberville Parish Coroner's Office utilizes the same compensated absences policy as the Iberville Parish Council. Substantially all employees earn from ten to twenty days of vacation leave each year depending on their length of service. Vacation leave of up to sixty days may be accumulated. Upon retirement or resignation, employees are paid for accumulated vacation leave not to exceed sixty days. Substantially all employees earn ten days of sick leave each year. Sick leave can be accumulated without limitation.

**IBERVILLE PARISH CORONER'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021**

NOTE D – COMPENSATED ABSENCES – CONTINUED

Upon retirement, unused sick leave of up to forty-five days is paid to the employee at the employee's current rate of pay. Sick leave in excess of forty-five days is forfeited. All vacation pay is accrued when incurred in the government-wide financial statements. The following is a summary of changes in compensated absences for the year ended December 31, 2021:

| | |
|---|-----------------|
| Balance at 12-31-20 | \$ 1,575 |
| Increase (decrease) in compensated absences | <u>612</u> |
| Balance at 12-31-21 | <u>\$ 2,187</u> |

NOTE E – INTERGOVERNMENTAL REVENUE

The Iberville Parish Council transfers revenue to the Coroner's Office to cover some of the operating expenses and all payroll expenses.

NOTE F – NEW ACCOUNTING PRONOUNCEMENTS NOT YET IMPLEMENTED

GASB Statement 87, Leases: This standard will require all leases to be reported on the statement of net positions under a single accounting model for both lessors and lessees. The statement will require the recognition of lease assets or liabilities for leases including those previously reported as operating leases. All leases will be reported under this single accounting method and reported by lessees as an intangible right to use asset and by lessors as a receivable with both reporting a deferred inflow of resources. The standard is effective for annual reporting periods beginning after June 15, 2021. The Coroner will include the requirements of this standard, as applicable, in its December 31, 2022 financial statement. All of the Coroner's lease agreements will need to be evaluated to determine the impact of implementing this standard; however, the effect of this standard or its applicability to the Coroner is unknown at this time.

GASB Statement 96, Subscription-Based Information Technology Arrangements: This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangement for government end users. This Statement is effective for fiscal years beginning after June 15, 2022.

GASB Statement 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for the IRS Section 457 Deferred Compensation Plans. The requirements of this Statement related to the accounting and financial reporting for IRS Code Section 457 plans are effective for periods beginning after June 15, 2021.

**IBERVILLE PARISH CORONER'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021**

**NOTE F – NEW ACCOUNTING PRONOUNCEMENTS NOT YET IMPLEMENTED –
CONTINUED**

GASB Statement 91, Conduit Debt Obligations: The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations and (3) related note disclosures. This Statement is effect for reporting periods beginning with the fiscal year that ends December 31, 2022.

GASB Statement 92, Omnibus 2020: The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issue that have been identified during implementation and application of certain GASB statements. This statement is effective for reporting periods beginning after June 15, 2021.

GASB Statement 93, Replacement of Interbank Offered Rates: The objective of this statement is to address those and other accounting and financial reporting implications that result from the replacement of an interbank offered rate. The requirement in paragraph 11b will take effect for reporting periods ending after December 31, 2021. The requirements in paragraphs 13 and 14 are effective for reporting periods beginning after June 15, 2021.

GASB Statement 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements: The primary object of this statement is to improve financial reporting by addressing issues related to these arrangements. This statement is effective for reporting periods beginning after June 15, 2022.

Management is currently assessing the impact that the implementation of these pronouncements will have on the basic financial statements, if any.

NOTE G – EVALUATION OF SUBSEQUENT EVENTS

Iberville Parish Coroner's Office has evaluated subsequent events through June 9, 2022, the date which the financial statements were available to be issued and determined that there were no events that require disclosure. No events occurring after this date have been evaluated for inclusion in these financial statements. As a result of COVID-19 coronavirus, economic uncertainties have arisen which are likely to have a negative impact on operations and cause business disruption. However, the related financial impact and duration cannot be reasonably estimated at this time. The Coroner's Office is closely monitoring its financial statements for 2022 impacts.

REQUIRED SUPPLEMENTARY INFORMATION

**IBERVILLE PARISH CORONER'S OFFICE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021**

| | Original Budget | Final Budget | Actual | Variance- Favorable (Unfavorable) |
|--|--------------------|-------------------|-------------------|---|
| REVENUES | | | | |
| Intergovernmental revenue | \$ 370,533 | \$ 370,533 | \$ 370,533 | \$ - |
| Fees | 74,000 | 74,000 | 88,522 | 14,522 |
| Interest income | 200 | 200 | 310 | 95 |
| Other income | 1,000 | 1,000 | 855 | (145) |
| TOTAL REVENUES | 445,733 | 445,733 | 460,220 | 14,487 |
| EXPENDITURES | | | | |
| Salaries | 197,500 | 197,500 | 167,664 | 29,836 |
| Related payroll expenses | 57,000 | 57,000 | 27,811 | 29,189 |
| Bank charges | 25 | 25 | - | 25 |
| Insurance | 31,000 | 31,000 | 26,244 | 4,756 |
| Dues and subscriptions | 600 | 600 | 503 | 97 |
| Supplies | 8,700 | 8,700 | 7,676 | 1,024 |
| Postage/box rent | 575 | 575 | 296 | 279 |
| Rent | 7,500 | 7,500 | 7,500 | - |
| Professional services | 91,000 | 91,000 | 84,342 | 6,658 |
| Mental health | 36,000 | 36,000 | 24,900 | 11,100 |
| Telephone | 7,500 | 7,500 | 5,040 | 2,460 |
| Maintenance | 600 | 600 | - | 600 |
| Travel | 500 | 500 | - | 500 |
| Utilities | 2,900 | 2,900 | 1,833 | 1,067 |
| Miscellaneous expenditures | - | 250 | - | 250 |
| TOTAL EXPENDITURES | 441,400 | 441,650 | 353,809 | 87,841 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 4,333 | 4,083 | 106,411 | 102,328 |
| FUND BALANCE - BEGINNING | 249,827 | 249,827 | 249,827 | - |
| FUND BALANCE - ENDING | \$ 254,160 | \$ 253,910 | \$ 356,238 | \$ 102,328 |

See independent accountant's review report.

OTHER SUPPLEMENTARY INFORMATION

IBERVILLE PARISH CORONER'S OFFICE
SCHEDULE OF COMPENSATION, BENEFITS, AND
OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2021

Agency Head Name: James E. Grace

| <u>PURPOSE</u> | <u>AMOUNT</u> |
|----------------|------------------|
| Salary | \$ 65,000 |
| TOTAL | \$ 65,000 |

See independent accountant's review report.

OTHER REPORTS

**IBERVILLE PARISH CORONER'S OFFICE
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2021**

INTERNAL CONTROL:

2021-001 LACK OF CONTROLS OVER FINANCIAL REPORTING IN ACCORDANCE WITH GAAP

Condition:

The Coroner's Office does not have employees with sufficient expertise and training to prepare financial statements in accordance with generally accepted accounting principles (GAAP). (This is a repeat finding.)

Criteria:

Year-end adjusting journal entries were not made to the financial statements to ensure that the statements were prepared in accordance with generally accepted accounting principles.

Effect:

As is common in small organizations, management has chosen to engage the reviewer to propose certain year-end adjusting entries and to prepare the annual financial statements. This condition is intentional by management based upon the financial complexity, along with the cost effectiveness of acquiring the ability to prepare financial statements in accordance with generally accepted accounting principles. Consistent with this decision, internal controls over the preparation of year-end adjusting entries and annual financial statements, complete with notes, in accordance with generally accepted accounting principles, have not been established. Under generally accepted auditing standards, this condition represents a significant deficiency in internal controls. AU-C 265 requires that we report the above condition as a control deficiency. This section does not provide exceptions to reporting deficiencies that are adequately mitigated with non-audit services rendered by the reviewer or deficiencies for which the remedy would be cost prohibitive or otherwise impractical.

Recommendation:

As mentioned above, whether or not it would be cost effective to cure a control deficiency is not a factor in applying AU-C 265's reporting requirements. Prudent management requires that the potential benefit from an internal control must exceed its cost. It, therefore, may not be practical to correct all the deficiencies under AU-C 265. In this case we do not believe the significant deficiency described above would be cost effective or practical and accordingly do not believe any corrective action is necessary.

Management's Response:

The Coroner is aware of the condition and feels hiring an employee with requisite qualifications would be cost prohibitive. He feels that the most cost-effective solution is to have his external reviewer assist in preparing year-end financial statements in accordance with GAAP.

**IBERVILLE PARISH CORONER'S OFFICE
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2021**

2021-002 SEGREGATION OF DUTIES

Condition:

The Coroner's Office does not have an adequate segregation of duties at its office. While we recognize that the Coroner's Office may not be large enough to permit an adequate segregation of duties for an effective system of internal control procedures, it is important that you be aware of this condition. (This is a repeat finding.)

Criteria:

An important element in designing an internal accounting control system that safeguards assets and reasonably ensures the reliability of the accounting records is the concept of segregation of responsibilities.

Effect:

No one person should be assigned duties that would allow that person to commit an error or perpetrate fraud and to conceal the error or fraud. For example, the same person should not be responsible for any two of the following functions: (1) authorization of a transaction, (2) recording of the transactions, or (3) custody of assets involved in the transaction.

Recommendation:

The entity should have a proper segregation of duties.

Management's Response:

The Coroner is aware of the condition and feels hiring more employees would be cost prohibitive. The Coroner has implemented more oversight policies and procedures to strengthen internal controls.

**IBERVILLE PARISH CORONER'S OFFICE
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2021**

INTERNAL CONTROL:

2020-001 LACK OF CONTROLS OVER FINANCIAL REPORTING IN ACCORDANCE WITH GAAP

Condition:

The Coroner's Office does not have employees with sufficient expertise and training to prepare financial statements in accordance with generally accepted accounting principles (GAAP).

Recommendation:

As mentioned above, whether or not it would be cost effective to cure a control deficiency is not a factor in applying AU-C 265's reporting requirements. Prudent management requires that the potential benefit from an internal control must exceed its cost. It, therefore, may not be practical to correct all the deficiencies under AU-C 265. In this case we do not believe the significant deficiency described above would be cost effective or practical and accordingly do not believe any corrective action is necessary.

Current Status:

This finding still exists in the current year.

2020-002 SEGREGATION OF DUTIES

Condition:

The Coroner's Office does not have an adequate segregation of duties at its office. While we recognize that the Coroner's Office may not be large enough to permit an adequate segregation of duties for an effective system of internal control procedures, it is important that you be aware of this condition.

Recommendation:

The entity should have a proper segregation of duties.

Current Status:

This finding still exists in the current year.

BAXLEY AND ASSOCIATES, LLC

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To the Honorable James Grace, MD
Iberville Parish Coroner's Office
Plaquemine, Louisiana
And to the Louisiana Legislative Auditor's Office

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

We have performed the procedures enumerated below on the Coroner's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2021, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Coroner's management is responsible for its financial records and compliance with applicable laws and regulations.

The Coroner has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Coroner's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2021. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

No expenditures were made during the year for materials and supplies exceeding \$30,000, and none were made for public works exceeding \$250,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

The Iberville Parish Coroner does not have a board of directors.

3. Obtain a list of all employees paid during the fiscal year.

Management provided us with the list.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

The Iberville Coroner has no board of directors; therefore, this does not apply.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Management provided us with the required lists. No vendors appeared on both lists.

Budgeting

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

The Iberville Parish Coroner provided us with copies of the original, amended, and final budget for 2021.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

The Iberville Parish Coroner does not have minutes as it does not have a board. Therefore, we were not able to trace the documentation to a minute book. We were able to view management's signature and date on the approval of each budget.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

The Iberville Parish Coroner had actual revenues greater than the budgeted revenues for 2021. The actual expenditures were less than budgeted expenditures for 2021.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and: (a) report whether the six disbursements agree to the amount and payee in the supporting documentation, (b) report whether the six disbursements are coded to the correct fund and general ledger account, and (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

The six disbursements agreed to the amount and payee in the supporting documentation and were coded to the correct fund and general ledger. There was evidence of supervisory approval on all invoices selected.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

The Iberville Parish Coroner does not have a board of directors, therefore, this procedure is not applicable.

Debt

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

The Iberville Parish Coroner provided us with deposit slips, and we noted no evidence of bank loans, bonds or like indebtedness.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

Management provided us with a list of payroll disbursements. There were no minutes of board meetings as there is no board of directors. We noted no evidence of payments or approval of payments to employees that may constitute bonuses, advances or gifts.

State Audit Law

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The Iberville Parish Coroner provided for a timely report.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Per management, the Iberville Parish Coroner did not enter into any contracts that utilized state funds and that were subject to the public bid law.

Prior-Year Comments

15. Obtain and report management's representation as to whether any prior-year suggestions, recommendations, and/or comments have been resolved.

Per management, the Iberville Parish Coroner did not resolve the prior year findings.

We were engaged by the Coroner to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion,

respectively, on the Coroner's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Coroner and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the Coroner's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Barley & Associates, LLC

Plaquemine, Louisiana
June 9, 2022

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

_____ (Date Transmitted)

Baxley & Associates, LLC

P. O. Box 482

Plaquemine, LA 70765

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2021 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

However, we have no purchases subject to BID LAW

Yes No [] N/A []

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 R.S. 42:1101-1124.

Yes No [] N/A []

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 R.S. 42:1119.

Yes No [] N/A []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes No [] N/A []

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 R.S. 44:1, 44:7, 44:31, and 44:36.

Yes No [] N/A []

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes No [] N/A []

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No [] N/A []

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No [] N/A []

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No [] N/A []

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes No [] N/A []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [] No [] N/A

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 R.S. 39:1410.60-1410.65.

Yes No [] N/A []

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, R.S. 14:138, and AG opinion 79-729.

Yes No [] N/A []

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes No [] N/A []

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No [] N/A []

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes No [] N/A []

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes No [] N/A []

We have provided you with all relevant information and access under the terms of our agreement.

Yes No [] N/A []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes No [] N/A []

We are not aware of any material misstatements in the information we have provided to you.

Yes No [] N/A []

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose

to you any such communication received between the end of the period under examination and the date of your report.

Yes No [] N/A []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes No [] N/A []

The previous responses have been made to the best of our belief and knowledge.

| | | | |
|-------------------------|---|------------------|------|
| <u>Dea A. Roberts</u> | <u>OFFICE MANAGER</u> <u>Secretary</u> | <u>4/27/2022</u> | Date |
| <u>James E Brown MD</u> | <u>Treasurer</u> | | Date |
| | <u>President</u> <u>CORDNER</u> | <u>4/27/22</u> | Date |