

POINTE COUPEE PARISH CORONER'S OFFICE

New Roads, Louisiana

FINANCIAL REPORT

(Reviewed)

December 31, 2024

POINTE COUPEE PARISH CORONER'S OFFICE
New Roads, Louisiana

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December 31, 2024

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Pointe Coupee Parish Coroner's Office
New Roads, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the general fund of **POINTE COUPEE PARISH CORONER'S OFFICE** (Coroner's Office) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Coroner's Office 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.

Accountants' 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 provide a reasonable basis for our conclusion.

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

Accountants' 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 15 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 for placing the basic financial statements in an appropriate operational, economic, or historical context.

Required Supplementary Information (continued)

Management has omitted the management's discussion and analysis information that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information is the responsibility of management, and although not a required part of the basic financial statements, is required by Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economical, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Other Supplementary Information

The other supplementary information contained in Schedule 1 is presented for purposes of additional analysis and is not a required part of the basic 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 supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the other supplementary information. We have not audited the supplementary information and do not express an opinion on such.

Certified Public Accountants

Baton Rouge, Louisiana
May 30, 2025

POINTE COUPEE PARISH CORONER'S OFFICE
New Roads, Louisiana

STATEMENT OF NET POSITION

December 31, 2024

(See Independent Accountants' Review Report)

ASSETS	
Cash	\$ 42,148
Capital assets:	
Depreciable, net	<u>11,975</u>
Total assets	<u><u>\$ 54,123</u></u>
LIABILITIES	
Accounts payable and accrued liabilities	\$ 19,980
NET POSITION	
Net investment in capital assets	11,975
Unrestricted	<u>22,168</u>
Total net position	<u>34,143</u>
Total liabilities and net position	<u><u>\$ 54,123</u></u>

The accompanying notes to the financial statements
are an intergral part of this statement.

POINTE COUPEE PARISH CORONER'S OFFICE
 New Roads, Louisiana

STATEMENT OF ACTIVITIES

For the year ended December 31, 2024

(See Independent Accountants' Review Report)

	<u>Program Revenues</u>			(Expenses) and Changes in Net Position
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Functions/Programs				
Primary government:				
Governmental activities:				
Health and welfare	\$ 261,154	\$ 5,200	\$ 257,000	\$ 1,046
Change in net position				1,046
Net position - beginning of year				<u>33,097</u>
Net position - end of year				<u>\$ 34,143</u>

The accompanying notes to the financial statements
 are an integral part of this statement.

POINTE COUPEE PARISH CORONER'S OFFICE

New Roads, Louisiana

**BALANCE SHEET
GOVERNMENTAL FUND**

December 31, 2024

(See Independent Accountants' Review Report)

	General Fund
ASSETS	
Cash	\$ 42,148
LIABILITIES	
Accounts payable and accrued liabilities	\$ 19,980
FUND BALANCE	
Unassigned	22,168
Total liabilities and fund balance	\$ 42,148

The accompanying notes to the financial statements
are an intergral part of this statement.

POINTE COUPEE PARISH CORONER'S OFFICE

New Roads, Louisiana

**RECONCILIATION OF THE GOVERNMENTAL FUND
BALANCE SHEET TO THE STATEMENT OF NET POSITION**

(See Independent Accountants' Review Report)

December 31, 2024

Total net assets reported for governmental activities in the statement of net position is different because:

Total fund balance - governmental fund (Exhibit C)	\$ 22,168
Capital assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental fund, net of accumulated depreciation.	<u>11,975</u>
Net position of governmental activities (Exhibit A)	<u>\$ 34,143</u>

The accompanying notes to the financial statements
are an intergral part of this statement.

POINTE COUPEE PARISH CORONER'S OFFICE

New Roads, Louisiana

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
GOVERNMENTAL FUND**

For the year ended December 31, 2024

(See Independent Accountants' Review Report)

	General Fund
REVENUES	
Retainer - Pointe Coupee Health Services District	\$ 257,000
Charges for services	5,200
Total revenues	262,200
EXPENDITURES	
Current function:	
Health and welfare:	
Contract services	187,920
Professional fees	61,880
Insurance	2,362
Supplies	2,056
Automobile	1,729
Laboratory fees	964
Other	1,765
Total expenditures	258,676
Net change in fund balance	3,524
FUND BALANCE	
Beginning of year	18,644
End of year	\$ 22,168

The accompanying notes to the financial statements
are an integral part of this statement.

POINTE COUPEE PARISH CORONER'S OFFICE

New Roads, Louisiana

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND TO
THE STATEMENT OF ACTIVITIES**

For the year ended December 31, 2024

(See Independent Accountants' Review Report)

The change in net position reported for governmental activities in the statement of activities is different because:

Net change in fund balance - total governmental funds (Exhibit E)	\$	3,524
The governmental fund reports capital outlay as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay.		
Depreciation expense		<u>(2,478)</u>
Change in net position of governmental activities (Exhibit B)	\$	<u><u>1,046</u></u>

The accompanying notes to the financial statements
are an intergral part of this statement.

POINTE COUPEE CORONER'S OFFICE

New Roads, Louisiana

NOTES TO FINANCIAL STATEMENTS

(See Independent Accountants' Review Report)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of activities

As provided by Chapter 3 of Title 33 of the Louisiana Revised Statutes of 1950, the voters of Pointe Coupee Parish elect the Pointe Coupee Parish Coroner (the Coroner) for a four year term. The Coroner investigates all deaths, performs autopsies, furnishes death certificates, and examines other cases for other crimes under police investigation.

Basis of presentation

The Coroner's Office's basic financial statements consist of the government-wide statements of the primary government and the general fund financial statements. The Coroner's Office has only the general fund, which accounts for its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in this fund based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The financial statements include only those accounts and transactions which relate to the Coroner's Office.

Government-wide Financial Statements

The government-wide financial statements include the Statement of Net Position and the Statement of Activities for all non-fiduciary activities of the Coroner's Office. The government-wide presentation focuses primarily on the sustainability of the government as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

Governmental activities are generally financed through intergovernmental appropriations, and charges for services.

The government-wide statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or business-type activity, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function.

Fund Financial Statements

The fund financial statements are very similar to the traditional government fund statements as prepared by governments prior to the issuance of GASB No. 34. Emphasis is now on the major funds in either the governmental or business-type categories. The Coroner's Office consists of one governmental fund, the general fund.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements (continued)

General Fund - The general fund is the general operating fund of the Coroner's Office. It is used to account for all financial resources except those required to be accounted for in another fund. The general fund is always a major fund.

Basis of accounting and measurement focus

Governmental-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

Fund Financial Statements

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included in the balance sheet. The operating statement of the general fund presents increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Governmental funds are maintained on the modified accrual basis of accounting.

General fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the government's availability criteria (susceptible to accrual). "Available" means collectible within the current period or within 60 days after year-end. Charges for services are recorded as earned since they are measurable and available. Expenditures are generally recognized in the accounting period in which the liability is incurred.

The non-exchange transaction, in which the Coroner's Office receives value without directly giving value in return includes quarterly appropriation received from the Pointe Coupee Parish Government's Health Services District.

Government-wide Net Position

Government-wide net position is divided into three components:

- Net investment in capital assets - consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.
- Restricted net position - consist of net position that is restricted by the Coroner's Office's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors. The Coroner's Office has no restricted net position at year end.
- Unrestricted - all other net position is reported in this category.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of accounting and measurement focus (continued)

Governmental Fund Balances

In the general fund financial statements, fund balances are classified as follows:

- Nonspendable - Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact. The Coroner's Office has no nonspendable fund balance at year end.
- Restricted - Amounts that can be spent only for specific purposes because of the Pointe Coupee Parish, state or federal laws, or externally imposed conditions by grantors or creditors. The Coroner's Office has no restricted fund balance at year end.
- Committed - Amounts that can be used only for specific purposes determined by a resolution adopted by the Coroner's Office. This includes the budget reserves. The Coroner's Office has no committed fund balance at year end.
- Assigned - Amounts that are designated by the Coroner for a particular purpose but are not spendable until a budget is adopted. The Coroner's Office has no assigned fund balance at year end.
- Unassigned - All amounts not included in other spendable classifications.

Use of Restricted Resources

When expenditures are incurred in governmental funds, the Coroner's policy is to apply the expenditure in the following priority:

1. Committed fund balance,
2. Restricted fund balance,
3. Assigned fund balance, and
4. Unassigned fund balance.

Fund balance represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. The General Fund is the only fund that reports a positive unassigned fund balance, although other governmental funds may report a negative unassigned fund balance if expenditures incurred for specific purposes exceed the amounts that are restricted, committed or assigned.

Cash and cash equivalents

The Coroner's Office considers all highly liquid investments with a maturity of three months or less at the date of acquisition to be cash equivalents. As of December 31, 2024, there were no restrictions on cash balances. All amounts on deposit at financial institutions were covered by federal depository insurance at December 31, 2024. The Coroner's Office had no cash equivalents at December 31, 2024.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital assets

The accounting treatment of property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements. Depreciation is computed using the straight-line method of depreciation over the asset's estimated useful life, as follows:

Equipment 7 years

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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. Actual results could differ from those estimates. Estimates are used primarily when accounting for accounts payable, accrued liabilities and depreciation.

Budget

A proposed budget is prepared by the Coroner's Office prior to the beginning of each fiscal year.

The annual operating budget, prepared on the modified accrual basis, covers the general fund. At the end of the fiscal year, unexpended appropriations automatically lapse. Budget amendments are approved by the Coroner's Office and are included in the financial statements.

In connection with budget preparation, a portion of the unassigned fund balance of an individual fund may be designated for expenditures of the subsequent year. Such designation represents the extent to which the fund balance is used to balance the subsequent year's operating budget of that fund, as reflected in the legally adopted budget.

The Coroner's fund budget is prepared on the modified accrual basis of accounting, which is described in Note 1 to the Coroner's Office's financial statements for the year ended December 31, 2024. The Coroner's Office's basis of budgetary accounting follows generally accepted accounting principles.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Current Accounting Standards Implemented

Accounting Changes and Error Corrections

During the fiscal year, the Coroner implemented policies under GASB Statement No. 100, *Accounting Changes and Error Corrections*, which is an amendment of GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. This Statement requires that changes in accounting principles and error corrections be reported retroactively by restating prior periods, changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and changes in accounting estimates be reported prospectively by recognizing the change in the current period. This Statement also requires that information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated. The impact of this statement had no effect on the financial statements for the year ended December 31, 2024.

Compensated Absences

Effective January 1, 2024, the Coroner implemented policies under GASB Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized for leave that has not been used and leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if the leave is attributable to services already rendered, the leave accumulates, and the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. In addition, this Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. This statement has no impact on the Coroner's financial statements at December 31, 2024.

Subsequent events

In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through May 30, 2025, which was the date the financial statements were available to be issued.

NOTE 2 - ECONOMIC DEPENDENCY

The Coroner's Office receives quarterly retainer installments from the Pointe Coupee Parish Government's Health Service District. Revenue derived from the Health Service District accounted for approximately 98% of total revenues for the year; the loss of this significant support would have a material adverse effect on the Coroner's Office. The Coroner utilizes a van provided by Point Coupee Parish Government. Governmental Accounting Standards Board (GASB) No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*, requires only payments for payroll and related benefit expenses to be recorded when one entity provides non-cash support to another entity. The valuation relating to the utilization of this vehicle is not reflected in the Statement of Activities as in-kind revenue and expenses.

NOTE 3 - CAPITAL ASSETS

A summary of changes in capital assets for the year ended December 31, 2024, is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets being depreciated:				
Equipment	\$ 17,344	\$ -	\$ -	\$ 17,344
Less accumulated depreciation for:				
Equipment	<u>(2,891)</u>	<u>(2,478)</u>	<u>-</u>	<u>(5,369)</u>
 Total capital assets being depreciated, net	 <u>\$ 14,453</u>	 <u>\$ (2,478)</u>	 <u>\$ -</u>	 <u>\$ 11,975</u>

Depreciation expense for the year ended December 31, 2024 was \$2,478.

POINT COUPEE PARISH CORONER'S OFFICE

REQUIRED SUPPLEMENTARY INFORMATION

POINTE COUPEE PARISH CORONER'S OFFICE
New Roads, Louisiana

**GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31,2024

(See Independent Accountants' Review Report)

	Original Budget	Final Budget	Actual	Variance - positive (negative)
REVENUES				
Retainer - Pointe Coupee Health Services District	\$ 257,000	\$ 257,000	\$ 257,000	\$ -
Charges for services	5,000	15,250	5,200	(10,050)
Total revenues	262,000	272,250	262,200	(10,050)
EXPENDITURES				
Current function:				
Health and welfare:				
Contract services	175,000	185,000	187,920	(2,920)
Professional fees	85,000	68,750	61,880	6,870
Insurance	8,000	10,500	2,362	8,138
Supplies	8,200	7,200	2,056	5,144
Automobile	10,000	11,500	1,729	9,771
Laboratory fees	7,600	3,800	964	2,836
Other	3,000	3,000	1,765	1,235
Uniform	1,000	1,000	-	1,000
Total expenditures	297,800	290,750	258,676	32,074
Net change in fund balance	\$ (35,800)	\$ (18,500)	3,524	\$ 22,024
FUND BALANCE				
Beginning of year			18,644	
End of year			\$ 22,168	

POINT COUPEE PARISH CORONER'S OFFICE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For the year ended December 31, 2024

NOTE 1 - BUDGETS

Budget Policy and Budgetary Accounting

A proposed budget is prepared by the Coroner's Office prior to the beginning of each fiscal year.

The annual operating budget, prepared on the modified accrual basis, covers the general fund. At the end of the fiscal year, unexpended appropriations automatically lapse. Budget amendments are approved by the Coroner's Office and are included in the financial statements.

In connection with budget preparation, a portion of the unassigned fund balance of an individual fund may be designated for expenditures of the subsequent year. Such designation represents the extent to which the fund balance is used to balance the subsequent year's operating budget of that fund, as reflected in the legally adopted budget.

POINT COUPEE PARISH CORONER'S OFFICE

OTHER SUPPLEMENTARY INFORMATION

POINTE COUPEE PARISH CORONER'S OFFICE
New Roads, Louisiana

**SCHEDULE OF COMPENSATION, BENEFITS AND
OTHER PAYMENTS TO AGENCY HEAD**

For the year ended December 31, 2024

(See Independent Accountants' Review Report)

Agency Head: Dr. Donald Doucet

<u>Purpose</u>	<u>Amount</u>
Non-employee compensation	\$ <u>54,000</u>

POINTE COUPEE PARISH CORONER'S OFFICE
New Roads, Louisiana

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES**

For the year ended December 31, 2024

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES**

To the Pointe Coupee Parish Coroner
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by the **POINTE COUPEE PARISH CORONER'S OFFICE** (Coroner's Office) and the Louisiana Legislative Auditor (LLA), on the Coroner's Office compliance with certain laws and regulations contained in the accompanying *Louisiana Attestation Questionnaire* during the fiscal year ended December 31, 2024, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Coroner's Office management is responsible for its financial records and compliance with applicable laws and regulations.

The Coroner's Office 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 Office compliance with the laws and regulations contained in the accompanying *Louisiana Attestation Questionnaire* during the fiscal year ended December 31, 2024. 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 materials and supplies exceeding \$60,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code), R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

No expenditures made during the year for material and supplies that exceeded \$60,000 nor were any public works contracts entered during the year.

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 Coroner's Office does not have a board of directors.

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

The Coroner's Office has no employees.

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

None of the employees included on the list provided by management for agreed-upon Procedure 3 appeared on the list provided by management for agreed-upon Procedures 2.

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.

There are no employees paid from funds disbursed by the Coroner's Office. Additionally, the Coroner's Office does not have a formal board as the Coroner is an elected official. Finally, there were no disbursements identified that were made to the Coroner's immediate family member(s).

Budgeting

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

The Coroner's Office provided to us a copy of the original legally adopted budget as well as the amended budget reflecting changes made during the year. Management represented that the amended budget incorporates all changes approved throughout the year, and that no additional amendments were made beyond those reflected in the amended version provided.

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.

No minutes were recorded as the Coroner is an independently elected official whose budget is under \$500,000 of expenditures and therefore is not subject to public participation rules under R.S. 39:1302.

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).

We compared the revenues and expenditures of the budget to actual revenues and expenditures. No exceptions were noted.

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 the payee in the supporting documentation.

Each of the six selected disbursements agreed with the amount and payee in the supporting documentation.

- (b) Report whether the six disbursements were coded to the correct fund and general ledger account.

Each of the six disbursements were coded to the correct fund and general ledger account.

- (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

Each of the six disbursements were approved in accordance with management's policies and procedures.

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 Coroner's Office held no public meetings during 2024.

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.

We observed the bank deposit slips for the fiscal year, and noted no deposits which appeared to be proceeds 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.

There were no payroll disbursements made as the Coroner's Office has no employees. No bonus or advances or gifts were identified during 2024.

State Audit Law

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

The Coroner's Office submitted the review report in a timely manner and in accordance with R.S. 24:513.

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).

Management represented that the Coroner's Office did not enter any contracts that utilized state funds or subject to public bid law during the year ended December 31, 2024.

Prior-Year Comments

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

Our prior year report, dated March 8, 2024, did not include any suggestions, exceptions, recommendations, or comments.

We were engaged by the Coroner's Office 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. Accordingly, we do not express such an opinion or conclusion, respectively, on the Coroner's Office compliance with the forgoing matters. 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's Office 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 Office 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.

Certified Public Accountants

Baton Rouge, Louisiana
May 30, 2025

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

March 17, 2025

Faulk & Winkler, LLC

6811 Jefferson Highway

Baton Rouge, LA 70806

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2024, 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.

Yes [X] 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 [X] 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 [X] 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 [X] 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 [X] No [] N/A []

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

Yes [X] No [] N/A []

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

Yes [X] 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 [X] 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 [X] 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

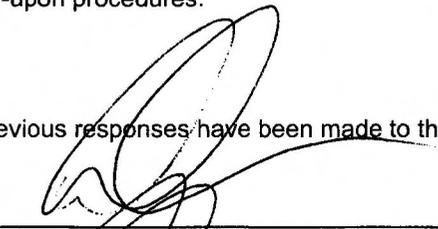
We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose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



Accountant 5/29/2025 Date



Coroner 5/29/2025 Date

May 30, 2025

Faulk & Winkler, LLC
6811 Jefferson Hwy.
Baton Rouge, LA 70806

This representation letter is provided in connection with your review of the financial statements of **POINTE COUPEE PARISH CORONER'S OFFICE** (the Coroner's Office), which comprise the statement of financial position of the governmental activities and the General Fund as of December 31, 2024 and the respective changes in financial position for the year then ended, and the disclosures (collectively the "financial statements"), for the purpose of obtaining limited assurance as a basis for reporting whether you are aware of any material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of May 30, 2025, the following representations made to you during your review.

Financial Statements

- 1) We acknowledge our responsibility and have fulfilled our responsibilities, as set out in the terms of the review engagement letter dated February 16, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the preparation of the supplementary information in accordance with the applicable criteria.
- 2) We have made available to you all—
 - a) Relevant information and access to information, as agreed upon in the terms of the engagement, including financial records and related data, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements.
 - b) Minutes of the meetings of the Coroner or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - c) Additional information you have requested from us for the purpose of the review.
 - d) Unrestricted access to the Coroner's Office's personnel from whom you determined it necessary to obtain review evidence.
- 3) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

- a) Known actual or possible instances of noncompliance with laws or regulations whose effects should be considered when preparing financial statements. There were none.
- b) Known actual or possible litigation or claims whose effects our lawyer has advised us are probable of assertion and should be considered when preparing the financial statements in accordance with FASB ASC 450, *Contingencies*. There were none.
- 4) All transactions have been recorded and are reflected in the financial statements.
 - a) Related-party transactions and related accounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements, and guarantees.
 - b) Commitments to purchase or sell investments or agreements to repurchase assets previously sold. There were none.
 - c) Significant estimates and material concentrations known to management that are required to be disclosed in accordance with FASB ASC 275, *Risks and Uncertainties*.
 - d) Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB ASC 450, *Contingencies*. There were none.
- 5) There are no uncorrected misstatements. We are in agreement with the adjusting journal entries you have recommended, and they have been posted to the Coroner's accounts, as listed in Attachment A.
- 6) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 7) We acknowledge and have fulfilled our responsibility for the designing, implementing, and maintaining 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.
- 8) We acknowledge our responsibility for the designing, implementing, and maintaining of internal control to prevent and detect fraud.
- 9) We have no knowledge of any fraud or suspected fraud known to management that may have affected the Coroner involving management, employees, who have significant roles in internal controls, or others, including, but not limited to, when the fraud could have a material effect on the financial statements.
- 10) We have no knowledge of any allegations of fraud or suspected fraud known to management that may have affected the Coroner's financial statements communicated by employees, former employees, or others.
- 11) We have disclosed to you the identify of the Coroner's related parties and all the related-party relationships and transactions of which we are aware and we have appropriately accounted for and disclosed such relationships and transactions.
- 12) We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- 13) The Coroner has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged.
- 14) We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

- 15) We believe significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable in the circumstances.
- 16) No events have occurred subsequent to the date of the financial statements and through the date of this letter that would be required to be adjusted or disclosed in accordance with accounting principles generally accepted in the United States of America.
- 17) We have responded fully and truthfully to all inquiries made to us by you during your review.
- 18) In regards to the financial statement preparation and depreciation schedule assistance services performed by you, we have:
 - Assumed all management responsibilities.
 - Overseen the services by designating an individual who possesses suitable skill, knowledge, and/or experience.
 - Evaluated the adequacy and results of the services performed.
 - Accepted responsibility for the results of the services.
- 19) Guarantees, whether written or oral, under which the Coroner is contingently liable, if any, have been properly recorded or disclosed.
- 20) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 21) We have no knowledge of instances of fraud, noncompliance, or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 22) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There were none.
- 23) The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34, as amended.
- 24) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 25) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 26) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 27) We have appropriately disclosed the Coroner's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 28) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

- 29) We have identified to you any previous reviews, attestation engagements, and other studies related to the objectives of the review and whether related recommendations have been implemented.
- 30) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under review. There were none.
- 31) We have appropriately identified, recorded, and disclosed all leases in accordance with GASBS No. 87. There were none.
- 32) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 33) We have satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 34) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 35) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed. There were none.
- 36) The government meets the GASB-established requirements for accounting for eligible infrastructure assets using the modified approach.
- 37) The Coroner's books and records are complete.

Sincerely,

POINTE COUPEE PARISH CORONER'S OFFICE

Dr. Donald Doucet, Coroner

Ty Chaney, Chief Investigator

May 30, 2025

Faulk & Winkler, LLC
6811 Jefferson Highway
Baton Rouge, LA 70806

Gentlemen:

We are providing this letter in connection with our review engagement of the **POINTE COUPEE PARISH CORONER'S OFFICE** (the Coroner's Office) as of December 31, 2024, and the year then ended relating to compliance with laws and regulations contained in the *Louisiana Attestation Questionnaire*.

We confirm, to the best of our knowledge and belief, the following representations made to you during your engagement:

1. As of December 31, 2024, we are in compliance with the requirements of the applicable laws and regulations and believe the Coroner's Office has effective internal controls over compliance with the applicable laws and regulations.
2. We acknowledge that we are responsible for establishing and maintaining effective internal controls over compliance.
3. As of December 31, 2024, we are not aware of any noncompliance with respect to the applicable laws and regulations, which includes the period subsequent to December 31, 2024 through May 30, 2025.
4. We are responsible for selecting the criteria and for determining that such criteria are appropriate for our purposes.
5. We have disclosed to you all known matters contradicting the compliance with requirements of the applicable laws and regulations. There are none.
6. There have been no communications from the governing bodies or others concerning possible noncompliance with the specified requirements of the applicable laws and regulations, including communications received between December 31, 2024 and May 30, 2025.
7. We have complied with the *public bid law*, and, where applicable, the regulations of the Divisions of Administration and the State Purchasing Office for expenditures made during the year for materials and supplies exceeding \$60,000 and public works exceeding \$250,000 as of December 31, 2024. There were none.
8. We have complied with the state budgeting requirements of the *Local Government Budget Act*, or the budget requirements of R.S. 39:1331-1342, as applicable.

9. We represent that the listing of disbursements provided to you for the fiscal year ending December 31, 2024 is complete.
10. We have made available all documents related to compliance with the specified requirements of the applicable laws and regulations, including all known disbursements governed by this document.
11. We have fulfilled our responsibility to file our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.
12. We have submitted our reviewed financial statements in a timely manner and in accordance with R.S. 24:513.
13. The Coroner's Office has not incurred any indebtedness, nor entered into any lease-purchase agreements for the fiscal year ending December 31, 2024.
14. We have responded fully to all inquiries made to us by you during the engagement.
15. No events have occurred subsequent to December 31, 2024 through May 30, 2025 that would require adjustment to or modification of the compliance with the specified requirements of the applicable laws and regulations.

Sincerely,

POINTE COUPEE PARISH CORONER'S OFFICE

Dr. Donald Doucet, Coroner

Ty Chaney, Chief Investigator

POINTE COUPEE PARISH CORONER'S OFFICE

Summary of Adjustments - Government-Wide Basis

December 31, 2024

Description	Debit	Credit	Effect on Net Position
To reconcile equity.			
Net position	\$ 16,101		
Contract labor		\$ 13,600	
Automobile expense		2,151	
Professional fees		350	\$ 16,101
To properly state accounts payable.			
Contract labor	17,230		
Automobile expense	1,700		
Professional fees	1,050		
Accounts Payable		19,980	(19,980)
To record depreciation.			
Depreciation expense	2,478		
Accumulated depreciation		2,478	<u>(2,478)</u>
		Total \$	<u>(6,357)</u>