



Luther Speight & Company, LLC
Certified Public Accountants and Consultants

ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA

SUPPLEMENTAL FUND

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED JUNE 30, 2023

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INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying financial statements of the Supplemental Fund of the Coroner for the Parish of Orleans (Coroner's Office), as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Supplemental Fund of the Coroner's Office as of June 30, 2023, and the changes in its net position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. 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 relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Coroner's Office's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

New Orleans Office: 1100 Poydras Street, Suite 1225/New Orleans, LA 70163/ (504)561-8600
Memphis Office: 1661 International Drive, Suite 441/Memphis, TN 38120/ (901)202-4688
Atlanta Office: 1201 Peachtree St. NE, Suite 200-363/Atlanta, GA 30328/ (678)971-3700

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Coroner's Office's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Coroner's Office's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2023, on our consideration of the Coroner's Office's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Coroner's Office's internal control over financial reporting and compliance.

Luther Spright & Co

Luther Speight & Company CPAs
New Orleans, Louisiana
December 15, 2023

Orleans Parish Coroner's Office
New Orleans, Louisiana
Statement of Net Position - Supplemental Fund
As of June 30, 2023

Assets:	
Cash and Cash Equivalents	\$ 78,346
Accounts Receivable, Net	<u>1,735</u>
Total Assets	<u><u>80,081</u></u>
Liabilities and Net Position	
Liabilities:	
Accounts Payable	<u>6,018</u>
Total Liabilities	<u>6,018</u>
Net Position:	
Unrestricted	<u>74,063</u>
Total Net Position	<u>74,063</u>
Total Liabilities and Net Position	<u><u>\$ 80,081</u></u>

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

Orleans Parish Coroner's Office
New Orleans, Louisiana
Statement of Activities and Change in Net Position - Supplemental Fund
For the Year Ended June 30, 2023

Fees for Services	
Cremation Reports	\$ 269,300
Storage	83,200
Autopsy Reports	12,240
Miscellaneous Revenue	11,686
DNA Reports	2,413
Total Fees For Services	<u>378,839</u>
Expenditures	
Communications	15,127
Consultant Services	88,503
Contract Services	84,326
Medical Services	17,956
Miscellaneous	21,035
Office Expenses	4,096
Printing and Reproduction	8,170
Professional Fees	72,953
Rental Expense	236
Repairs and Maintenance	42,972
Supplies - Operations	59,416
Travel, Conferences, and Conventions	2,228
Total Expenditures	<u>417,018</u>
Non-Operating Expenses	
Provision for Bad Debt	150
Other Expense	2,084
Total Non-Operating Expenses	<u>2,234</u>
Change in Net Position	(40,413)
Net Position, Beginning of Period	83,749
Net Position Adjustment	<u>30,727</u>
Net Position, End of Period	<u><u>\$ 74,063</u></u>

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

Orleans Parish Coroner's Office
New Orleans, Louisiana
Statement of Cash Flows - Supplemental Fund
For the Year Ended June 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in Net Position	\$ (40,413)
Net Position Adjustment	30,727
Adjustments to reconcile changes in net assets to net cash provided in operating activities:	
Decrease in Receivables	3,635
Decrease in Accounts Payable	<u>(15,636)</u>
Net Cash Used by Operating Activities	<u>(21,687)</u>
Net Change in Cash and Cash Equivalents	(21,687)
Beginning Cash and Cash Equivalents	<u>100,033</u>
Ending Cash and Cash Equivalents	<u><u>\$ 78,346</u></u>

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

ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1- NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Reporting Entity

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

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

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

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

**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 – (CONTINUED)

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

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

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

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

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

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

**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

Net Position (continued)

As a result of activity through June 30, 2023, there is no balance in restricted or net investment in capital assets of net position.

NOTE 2 – ACCOUNTS RECEIVABLE

Accounts Receivable at June 30, 2023 was comprised of the following:

Grants Receivable	\$	2,000
Cremation Reports		1,990
Miscellaneous		1,886
Allowance for Doubtful Accounts		<u>(4,141)</u>
	\$	<u>1,735</u>

NOTE 3 – PROVISION FOR BAD DEBT

The Coroner's Office recorded a provision for bad debt totaling \$150 during the year ended June 30, 2023. The allowance for doubtful accounts for the year ended June 30, 2023 was \$4,141.

NOTE 4 – GRANT REVENUE AND RECEIVABLES

The Coroner's Office has a contract with the Louisiana Office of Public Health – Bureau of Family Health to provide consulting services. The purpose of the contract is to provide services of a Medicolegal Death Investigator of the New Orleans Forensic Center to serve as the liaison to the Louisiana Department of Health, Office of Public Health – Bureau of Family Health for the required deliverables of the Centers for Disease Control and Prevention National Violent Death Reporting System. The effective date of the contract is September 1, 2019 and the contract goes through June 30, 2023. The contract was further extended from July 1, 2023 with an end date of June 30, 2025. The Coroner's Office receives \$4,166 a month, with a maximum contract amount of \$149,997. At June 30, 2023, the Coroner's Office had an outstanding grant receivable totaling \$2,000, which is include in the Net Accounts Receivable balance on the Statement of Financial Position.

ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 5 – PUBLIC SUPPORT AND REVENUES

The Coroner's Office's support and revenues are earned as the office performs public safety services to citizens of Orleans Parish and other parishes. The Coroner's Office charges fees for the following services: autopsy reports, toxicology reports, DNA reports, transportation, storage, pouches, and burials. Total public support and revenues for the period ended June 30, 2023 was \$378,839.

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

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

NOTE 7 – NET POSITION SURPLUS

The Supplemental Fund of the Coroner's Office for the Parish of Orleans has a net position surplus of \$74,063 at June 30, 2023. Since these financial statements only represent the Supplemental Fund (see Note 1), the net position does not reflect on the overall solvency of the Coroner's Office as a whole.

NOTE 8 – NET POSITION ADJUSTMENT

Management determined that a net position adjustment of \$30,727 was necessary to properly state the beginning net position. The adjustment is related to prior year audit adjustments.

NOTE 9 – SUBSEQUENT EVENTS

Management evaluated subsequent events as of December 15, 2023, which is the date these financial statements were available to be issued. Management has noted that there are no further disclosures or adjustments required to the financial statements.



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Supplemental Fund of the Coroner for the Parish of Orleans (Coroner's Office), as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements and have issued our report thereon dated December 15, 2023.

Report on Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Coroner's Office's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Luther Speight & Company CPAs
New Orleans, Louisiana
December 15, 2023

**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2023**

Section I – Summary of Auditor's Results

Financial Statements

An unmodified opinion was issued on the financial statements of the auditee.

Internal Control Over Financial Reporting:

Material weaknesses identified? _____ Yes X No

Significant deficiencies identified
not considered to be material weaknesses? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X No

**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2023**

There were no findings noted during the year ended June 30, 2023.

**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
STATUS OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023**

<u>Finding #</u>	<u>Description</u>	<u>Resolved / Unresolved</u>
2022-01	DEPOSIT PROCEDURES ARE NOT ADEQUATE (ORIGINATED IN 2018) – SIGNIFICANT DEFICIENCY	Resolved
2022-02	TIMELY SUBMISSION OF ANNUAL AUDIT REPORT	Resolved

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED JUNE 30, 2023**

Agency Head Name: Dwight McKenna, M.D.

Purpose	Amount
Salary	100,000
Benefits-insurance	-
Benefits-retirement	6,478
Benefits-Section 125	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-



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ORLEANS PARISH CORONER'S OFFICE

AGREED UPON PROCEDURES REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2023



Luther Speight & Company, LLC
Certified Public Accountants and Consultants

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors of
Orleans Parish Coroner's Office
and the Louisiana Legislative Auditor:

To the Governing Board of Orleans Parish Coroner's Office and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2022, through June 30, 2023. Orleans Parish Coroner's Office's management is responsible for those C/C areas identified in the SAUPs.

Orleans Parish 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 C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2022, through June 30, 2023. Additionally, LLA 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:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):

a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget

Results: *The written policies and procedures appropriately address the required elements above.*

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- b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.

Results: The written policies and procedures appropriately address the required elements above.

- c) **Disbursements**, including processing, reviewing, and approving.

Results: The written policies and procedures appropriately address the required elements above.

- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

Results: The written policies and procedures appropriately address the required elements above.

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

Results: The written policies and procedures appropriately address the required elements above.

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process

Results: The written policies and procedures appropriately address the above elements.

- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases)

Results: *The written policies and procedures do not appropriately address any of the required elements above.*

Management's Response: *We do not have any credit cards. We only have a debit card that is used to charge the monthly QuickBooks subscription fee. We will add a statement to our handbook to address this issue.*

- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers

Results: *The written policies and procedures appropriately address the above items.*

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.

Results: *The written policies and procedures do not appropriately address the required elements above.*

Management's Response: *We will add statements to the Ethics section of the handbook that address the items mentioned above.*

- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

Results: *Not applicable to the Entity.*

- k) **Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Results: *The Entity's information technology and support services states that incremental backups are performed daily and stored in a fire proof safe, to verify that they restore the integrity of the computer systems in the event of a hardware/software failure or physical disaster. The entity does not state the use of antivirus software, or identification of personnel, processes, and tools needed to recover operations after a critical event.*

Management's Response: *Our computers are the property of the City of New Orleans, and the IT department manages the antivirus software and the operating system; therefore, we do not have any proof to submit.*

The data for the Liberty account is stored in QuickBooks. We pay a \$200.00 monthly fee to Intuit to store and backup our data. Please see the below that was taken from the QuickBooks website.

How do we keep your data safe and secure?

- Whenever there are changes to your company file, your data is saved to two hard drives.
- We periodically copy all data to a third-party hard drive in order to protect your data in case something happens to the first two hard drives.
- Automatic backups are performed every night.

https://quickbooks.intuit.com/learn-support/en-us/help-article/back-data/need-back-data-quickbooksonline/L4OtwEUcN_US_en_US#:~:text=Whenever%20there%20are%20changes%20to,backups%20are%20performed%20every%20night.

- l) **Sexual Harassment**, including R.S.42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Results: *The policies and procedures outlined in the Agency's Personnel Policies and Procedures Manual in their Employee Handbook appropriately address the required items above except for annual reporting regarding sexual harassment.*

Management's Response: *We will add a comment to our handbook about the annual reporting regarding sexual harassment.*

Board or Finance Committee

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
- a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

Results: *We noted that the Orleans Parish Coroner's Office does not maintain minutes of its board/finance committee meetings.*

Management's Response: *The Coroner's Office is not governed by a board, but we attend budget/finance meetings at City Hall.*

- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

Results: *We noted that the Orleans Parish Coroner's Office does not maintain minutes of its board/finance committee meetings.*

Management's Response: *The Coroner's Office is not governed by a board; therefore, we do not have board meetings.*

- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

Results: *We noted that the Orleans Parish Coroner's Office does not maintain minutes of its board/finance committee meetings.*

Management's Response: *The Coroner's Office is not governed by a board; therefore, we do not have board meetings.*

Bank Reconciliations

3. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

Results: *List of bank accounts and management's representation were obtained. We selected the month of June 2023 for the testing below.*

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

Results: *We noted that the Orleans Parish Coroner's Office has one bank account. The evidence on Entity's bank reconciliations showed they were prepared within two months of the related statement closing date. The reconciliations contained initials, dates, and evidence of electronic logging.*

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

Results: *We noted the bank reconciliations were properly initialed by the Financial Assistant, Leslie Brunious. She does not have access to handle cash or issue/sign checks or post ledgers.*

- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Results: *We noted that the Liberty Bank Account had no reconciling items outstanding for more than 12 months from the fiscal year-end.*

Collections

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

Results: LSC noted that any funds received in person or via postal service are received at the administration office located at 3001 Earhart Blvd. New Orleans, LA 70125. No cash is collected on the premises. Checks or money orders are received at the mentioned business location and they are serially press-numbered receipts. All funds received are given to the business manager.

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- a) Employees responsible for cash collections do not share cash drawers/registers.

Results: The Office Clerk receives checks and money order payments at the front counter and issues a sales receipt. The Office Clerk also opens the mail, endorse checks and money orders received "For Deposit Only," and logs payments into the deposit log. The Office Clerk does not share a drawer with another staff member.

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.

Results: The Office Assistant, receives check and money order payments from the Office Clerk and prepares the bank deposit.

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

Results: The Accountant enters invoices for various services into QuickBooks.

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

Results: The Finance Specialist reconciles the bank statement in QuickBooks.

6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

Results: The Entity provided a copy of a commercial crime insurance policy that was enforced during the fiscal period.

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

- a) Observe that receipts are sequentially pre-numbered.
- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- c) Trace the deposit slip total to the actual deposit per the bank statement.
- d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- e) Trace the actual deposit per the bank statement to the general ledger.

Results: We noted that the Entity's collections were supported by a log of funds received with proper date and amount displayed, copies of receipts and checks and proof of deposit receipt. We observed that deposits occurred three times a week. We were able to trace the actual deposit per the bank statement to the general ledger.

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

Results: All disbursements are processed from the Coroner's Office at 3001 Earhart Blvd. New Orleans, LA 70125

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - b) At least two employees are involved in processing and approving payments to vendors.
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files unless another employee is responsible for periodically reviewing changes to vendor files.
 - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

Results: We obtained a listing of the employees involved and the written policies and procedures relating to employee job duties at the location mentioned above and observed that the job duties are properly segregated.

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:
- a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
 - b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

Results: We noted the disbursements matched the original invoices and supporting documentation indicated deliverables included on the invoice were received by the Entity. Disbursement documentation includes evidence of segregation of duties. No exception noted.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

Results: Orleans Parish Coroner's Office does not have any credit cards, but the Entity has one debit card possessed by the CFO with the last four digits of the card being 0014.

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
 - a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]
 - b) Observe that finance charges and late fees were not assessed on the selected statements.

Results: After reviewing the bank statements, we noted the debit card was not used during the audit period.

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Results: After reviewing the bank statements, we noted the debit card was not used during the audit period.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
 - a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

Results: There were no travel reimbursement expenses for the audited year.

- b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

Results: There were no travel reimbursement expenses for the audited year.

- c) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

Results: There were no travel reimbursement expenses for the audited year.

- d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results: There were no travel reimbursement expenses for the audited year.

Contracts

- 15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

Results: We noted that all contracts selected were not subject to Louisiana Public Bid Law.

- b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

Results: All contracts are reviewed by legal counsel with a written recommendation and signed by the Coroner.

- c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

Results: We noted no contract amendments.

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

Results: We obtained supporting invoices for each of the contracts and agreed the payment to the contract terms without exception.

Payroll and Personnel

- 16. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

Results: The entity does not process payroll and currently all salaries and personnel files are held at the City of New Orleans.

- 17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
 - a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)
 - b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.
 - c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

- d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

Results: The entity does not process payroll and currently all salaries and personnel files are held at the City of New Orleans.

18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

Results: The entity does not process payroll and currently all salaries and personnel files are held at the City of New Orleans.

19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Results: The entity does not process payroll and currently all salaries and personnel files are held at the City of New Orleans.

Ethics

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above obtain ethics documentation from management, and:

- a) Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

Results: No exceptions were noted regarding this requirement.

- b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

Results: No changes to the ethics policies were noted that required personnel notifications.

Debt Service

Results: Not applicable to the Entity.

Fraud Notice

21. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Results: No misappropriation of public funds and assets were noted.

22. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Results: No exceptions noted. The required notice above is present on the Entity's website.

Information Technology Disaster Recovery/Business Continuity

23. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**
- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

Results: In February 2022, Orleans Parish Coroner's Office transferred their data from QuickBooks Desktop to QuickBooks Online. According to Intuit (QuickBooks), the Entity's data is automatically backed up with the same level of security used by banks and financial institutions. Automatic backups are performed every night. Whenever there are changes to the company file, the Entity's data is saved to two hard drives. We noted no exception.

- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

Results: LSC was unable to obtain documentation regarding the restoration of backups.

Management's Response: Please see the below that was taken from the QuickBooks website.

How do we keep your data safe and secure?

- Whenever there are changes to your company file, your data is saved to two hard drives.
- We periodically copy all data to a third-party hard drive in order to protect your data in case something happens to the first two hard drives.
- Automatic backups are performed every night.

https://quickbooks.intuit.com/learn-support/en-us/help-article/back-data/need-back-data-quickbooks-online/L4OtwEUcN_US_en_US#:~:text=Whenever%20there%20are%20changes%20to,backups%20are%20performed%20every%20night.

- c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

Results: We noted no exception. LSC obtained a listing of the Entity's computers currently in use along with their locations. All 5 selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported.

Sexual Harassment

24. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

Results: LSC obtained sexual harassment training certificates for a selection of five (5) personnel. No exception was noted.

25. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

Results: We noted no exception. The client has posted its sexual harassment policy and complaint procedure on its website.

26. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:

1. Number and percentage of public servants in the agency who have completed the training requirements;

Management's Response: 28

2. Number of sexual harassment complaints received by the agency;

Management's Response: 0

3. Number of complaints which resulted in a finding that sexual harassment occurred;

Management's Response: N/A

4. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

Management's Response: N/A

5. Amount of time it took to resolve each complaint.

Management's Response: N/A

We were engaged by the Orleans Parish 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 applicable standards of Government Auditing Standards. 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 those C/C areas identified in the SAUPs. 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 Orleans Parish 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 those C/C areas identified in the SAUPs, 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 LLA as a public document.

Luther Speight & Co

Luther Speight & Company CPAs
New Orleans, Louisiana
December 15, 2023