

**JEFFERSON PARISH CORONER'S OFFICE
ANNUAL FINANCIAL STATEMENTS**

For the Year Ended December 31, 2021

JEFFERSON PARISH CORONER'S OFFICE
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INDEPENDENT AUDITORS' REPORT

Gerald A. Cvitanovich, M.D.
Jefferson Parish Coroner's Office
Harvey, Louisiana

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Jefferson Parish Coroner's Office (the Coroner) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Coroner's basic 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 respective financial position of the Coroner, as of December 31, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 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 the 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 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.

Auditors' 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 and *Government 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 and *Government 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 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 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information on pages 4 through

9 and 31 through 35 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Coroner's basic financial statements. The accompanying schedule of compensation, benefits, and other payments to agency head and the justice system funding schedule are presented for purposes of additional analysis and are 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits, and other payments to agency head and the justice system funding schedule are fairly stated, in all material respects, in relation to the basic 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 June 15, 2022, on our consideration of the Coroner'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 solely 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 the effectiveness of the Coroner's 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 Coroner's internal control over financial reporting and compliance.

Kushner LaGraize, L.L.C.

Metairie, Louisiana
June 15, 2022

JEFFERSON PARISH CORONER'S OFFICE MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of the Jefferson Parish Coroner's Office (the Coroner) annual financial report, the Coroner's management is pleased to provide this narrative discussion and analysis of the financial activities of the Coroner for the year ended December 31, 2021. The Coroner's financial activities and condition are discussed and analyzed within the context of the accompanying basic financial statements and footnote disclosures following this section.

Management's Discussion and Analysis (MD&A) is a part of the Required Supplementary Information required by the Governmental Accounting Standards Board's (GASB) Statement No. 34 – *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*.

FINANCIAL HIGHLIGHTS

- The Coroner's assets and deferred outflows exceeded its liabilities and deferred inflows by \$20,192,918 (net position) as of December 31, 2021, and by \$19,320,774 as of December 31, 2020.
- Total 2021 revenues of \$7,449,544 exceeded total expenditures of \$6,577,400, resulting in an excess of revenues over expenditures of \$872,144. For 2020, the Coroner had revenues exceeding expenditures in the amount of \$2,174,939.
- Total net position as of December 31, 2021 and 2020 are comprised of the following:
 - Net investment in capital assets, of \$4,045,505 and \$3,999,836, respectively, consisting of property and equipment, net of accumulated depreciation and related debt.
 - Unrestricted net position of \$16,147,413 and \$15,320,938, respectively.
 - The Coroner's general fund reported a total fund balance of \$15,517,000 and, \$15,184,971 for 2021 and 2020, respectively.

The above financial highlights are explained in more detail in the "Financial Analysis" section to follow.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Management's Discussion and Analysis section introduces the Coroner's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Coroner also includes in this report additional information to supplement the basic financial statements. Comparative data for the prior year is only available on a limited basis.

JEFFERSON PARISH CORONER'S OFFICE
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED

OVERVIEW OF THE FINANCIAL STATEMENTS - Continued

Government-Wide Financial Statements

The Coroner's annual financial report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Coroner's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting.

The first of these government-wide financial statements is the Statement of Net Position. This is the government-wide statement of position presenting information that includes all of the Coroner's assets, deferred outflows, liabilities and deferred inflows, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Coroner as a whole is improving or deteriorating.

The other government-wide financial statement is the Statement of Activities, which reports how the Coroner's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when the cash is received or paid.

The government-wide financial statements present governmental activities of the Coroner. The government-wide financial statements are presented on pages 10 and 11 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Coroner uses funds to ensure and demonstrate compliance with finance-related laws and regulations.

Governmental funds are reported in the fund financial statements and encompass the same function as governmental activities in the government-wide financial statements. However, the focus is very different with fund financial statements providing a distinctive view of the Coroner's governmental funds, including object classifications. These statements report short-term fiscal accountability focusing on the use of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between the two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The Coroner has only one governmental fund which is the general fund and the basic governmental fund financial statements are presented on pages 12 and 14-15 of this report.

Notes to the Basic Financial Statements

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes begin on page 17 of this report.

JEFFERSON PARISH CORONER'S OFFICE
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED

OVERVIEW OF THE FINANCIAL STATEMENTS - Continued

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Coroner's budget presentations. Budgetary comparison statements are included as "Required Supplementary Information" for the General Fund. This schedule demonstrates compliance with the Coroner's adopted and final revised budget. This Required Supplementary Information schedule can be found on pages 31-35 of this report.

FINANCIAL ANALYSIS OF THE CORONER AS A WHOLE

The Coroner's net position was \$20,192,918 and \$19,320,774 as of December 31, 2021 and 2020, respectively. The following table provides a summary of the Coroner's net position:

Condensed Statements of Net Position
as of December 31, 2021 and 2020

	<u>2021</u>	<u>Percentage</u>	<u>2020</u>	<u>Percentage</u>
ASSETS:				
Current assets	\$ 16,722,620	78%	\$ 16,131,164	80%
Other asset	758,669	3%	12,693	0%
Capital assets, net of accumulated depreciation	<u>4,045,505</u>	19%	<u>3,999,836</u>	20%
TOTAL ASSETS	<u>21,526,794</u>	100%	<u>20,143,693</u>	100%
DEFERRED OUTFLOWS	<u>751,369</u>		<u>568,644</u>	
LIABILITIES:				
Current liabilities	517,944	100%	465,470	96%
Noncurrent liabilities	<u>-</u>	0%	<u>19,322</u>	4%
TOTAL LIABILITIES	<u>517,944</u>	100%	<u>484,792</u>	100%
DEFERRED INFLOWS	<u>1,567,301</u>		<u>906,771</u>	
NET POSITION:				
Net investment in capital assets	4,045,505		3,999,836	
Unrestricted	<u>16,147,413</u>		<u>15,320,938</u>	
TOTAL NET POSITION	<u>\$ 20,192,918</u>		<u>\$ 19,320,774</u>	

JEFFERSON PARISH CORONER'S OFFICE
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED

FINANCIAL ANALYSIS OF THE CORONER AS A WHOLE - Continued

The following table provides a summary of the Coroner's changes in net position for the years ended December 31, 2021 and 2020.

Condensed Statements of Activities
For the Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>Percentage</u>	<u>2020</u>	<u>Percentage</u>
REVENUES:				
Program:				
Charges for services	\$ 931,582	12%	\$ 709,850	9%
Operating grants and contributions	<u>542,647</u>	7%	<u>1,460,246</u>	17%
Total program revenues	1,474,229	19%	2,170,096	26%
General:				
Ad valorem taxes	5,844,342	79%	5,897,859	71%
State revenue sharing	99,830	1%	97,220	1%
Other	<u>31,143</u>	1%	<u>163,579</u>	2%
Total general revenues	<u>5,975,315</u>	81%	<u>6,158,658</u>	74%
Total Revenues	7,449,544	100%	8,328,754	100%
EXPENSES:				
Program:				
Health and welfare	<u>6,577,400</u>	88%	<u>6,153,815</u>	74%
Total Expenses	<u>6,577,400</u>		<u>6,153,815</u>	
CHANGES IN NET POSITION	872,144	12%	2,174,939	26%
NET POSITION – Beginning of year (originally stated)	19,320,774		17,618,453	
PRIOR PERIOD ADJUSTMENT	<u>-</u>		<u>(472,618)</u>	
NET POSITION – Beginning of year (restated)	<u>19,320,774</u>		<u>17,145,835</u>	
ENDING NET POSITION	<u>\$ 20,192,918</u>		<u>\$ 19,320,774</u>	

Total expenditures increased \$423,585 from prior year primarily due to increased professional fees and contract services.

JEFFERSON PARISH CORONER'S OFFICE
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED

FINANCIAL ANALYSIS OF THE CORONER AS A WHOLE - Continued

Governmental Revenues

The Coroner is heavily reliant on ad valorem tax revenue to support its operations, which provided \$5,844,342 or 79% of the Coroner's total revenues in 2021. Charges for services accounted for \$931,582 or 12% of revenues in 2021.

Ad valorem tax revenue was \$5,897,859 or 71% of the Coroner's total revenues in 2020. Charges for services accounted for \$709,850 or 9% of revenues in 2020.

Governmental Functional Expenses

The legally mandated duties of the Coroner include, but are not limited to, death investigation to determine cause and manner of death, involuntary civil commitments of those suspected of being a danger to self, and danger to others or gravely disabled, and the examination of all alleged sexual assault victims in cases.

FINANCIAL ANALYSIS OF THE CORONER'S FUND

Governmental Fund

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. The general fund is the Coroner's only fund and reported an ending fund balance of \$15,517,000 and \$15,184,971 at December 31, 2021 and 2020, respectively. The fund balance increased by \$332,029 from the previous year. For December 31, 2021, the Coroner committed \$6,639,800 of the fund balance for emergency and disaster provisions.

CAPITAL ASSETS

The Coroner's investment in capital assets, net of accumulated depreciation, as of December 31, 2021 was \$4,045,505. There was an increase of \$45,669 in net capital assets. See Note 7 in the financial statement footnote disclosures for additional information about changes in capital assets during the fiscal year and the balance at the end of the year.

**JEFFERSON PARISH CORONER'S OFFICE
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED**

CAPITAL ASSETS - Continued

The following table provides a summary of capital assets as of the years ended December 31:

	<u>2021</u>	<u>2020</u>
Land	\$ 722,460	\$ 722,460
Depreciable assets:		
Buildings and improvements	6,612,666	6,428,366
Vehicles	7,435	-
Computer software	17,643	-
Computer hardware	29,890	-
Furniture and equipment	<u>1,582,827</u>	<u>1,495,209</u>
Total depreciable assets	8,250,461	7,923,575
Less accumulated depreciation	<u>(4,927,416)</u>	<u>(4,646,199)</u>
Net capital assets	<u>\$ 4,045,505</u>	<u>\$ 3,999,836</u>
Percentage depreciated	60%	59%

At December 31, 2021, the depreciable capital assets for governmental activities were 60% depreciated. The book value is at 40% of the original cost.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The 2022 budget of the Jefferson Parish Coroner's Office was estimated based on the revenues and expenditures of 2021.

CONTACTING THE CORONER'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Coroner's finances, comply with finance-related laws and regulations, and demonstrate the Coroner's commitment to public accountability. If you have questions about this report or would like to request additional information, contact the Coroner's office, Gerald Cvitanovich, M.D., Jefferson Parish Forensic Center, 2018 8th Street, Harvey, Louisiana, 70058 at (504) 365-9100.

JEFFERSON PARISH CORONER'S OFFICE

STATEMENT OF NET POSITION

December 31, 2021

CURRENT ASSETS	
Cash and cash equivalents	\$ 10,358,900
Accounts receivable, net	5,900,121
Accounts receivable - other	125,205
Due from other governments	163,449
Prepaid expenses	<u>174,945</u>
TOTAL CURRENT ASSETS	16,722,620
CAPITAL ASSETS, net	4,045,505
OTHER ASSETS	
Net pension asset	751,973
Prepaid lease asset, long-term	<u>6,696</u>
TOTAL ASSETS	21,526,794
DEFERRED OUTFLOWS OF RESOURCES	
Post measurement date contributions	320,062
Difference between expected and actual experience	183,080
Changes of assumptions	246,022
Changes in proportion and differences between the Coroner's contributions and proportionate share of contributions	<u>2,205</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	751,369
LIABILITIES	
Accounts payable and accrued expenses	<u>517,944</u>
TOTAL LIABILITIES	517,944
DEFERRED INFLOWS OF RESOURCES	
Difference between expected and actual experience	89,752
Changes in proportion	9,916
Difference between projected and actual investment earnings	<u>1,467,633</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	1,567,301
NET POSITION	
Net investment in capital assets	4,045,505
Unrestricted	<u>16,147,413</u>
TOTAL NET POSITION	\$ <u>20,192,918</u>

JEFFERSON PARISH CORONER'S OFFICE

STATEMENT OF ACTIVITIES

For the year ended December 31, 2021

	<u>Expenses</u>	<u>PROGRAM REVENUES</u>		Net (Expenses)
		<u>Charges</u>	<u>Operating</u>	Revenues and
		<u>for Services</u>	<u>Grants and</u>	Changes in
			<u>Contributions</u>	Net Position-
				Governmental
				Unit
<u>FUNCTIONS/PROGRAMS:</u>				
Governmental activities:				
Health and welfare	\$ 6,577,400	\$ 931,582	\$ 542,647	\$ (5,103,171)
Total Governmental Activities	\$ 6,577,400	\$ 931,582	\$ 542,647	(5,103,171)
GENERAL REVENUES:				
Ad valorem taxes				5,844,342
Intergovernmental revenues:				
State revenue sharing				99,830
Court fines				26,292
Interest income				<u>4,851</u>
TOTAL GENERAL REVENUES				<u>5,975,315</u>
CHANGE IN NET POSITION				872,144
NET POSITION - Beginning of year				<u>19,320,774</u>
NET POSITION - End of year				<u>\$ 20,192,918</u>

JEFFERSON PARISH CORONER'S OFFICE
BALANCE SHEET - GENERAL FUND
 December 31, 2021

ASSETS

Cash and cash equivalents	\$ 10,358,900
Accounts receivable, net	5,212,445
Accounts receivable – other	125,205
Due from other governments	163,449
Prepaid expenses	<u>174,945</u>
TOTAL ASSETS	<u>\$ 16,034,944</u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable and accrued expenses	<u>\$ 517,944</u>
TOTAL LIABILITIES	517,944

FUND BALANCE

Nonspendable	174,945
Committed	6,639,800
Unassigned	<u>8,702,255</u>
TOTAL FUND BALANCE	<u>15,517,000</u>

TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 16,034,944</u>
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JEFFERSON PARISH CORONER'S OFFICE
RECONCILIATION OF THE BALANCE SHEET - GENERAL FUND
TO THE STATEMENT OF NET POSITION
December 31, 2021

FUND BALANCE - GENERAL FUND \$ 15,517,000

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

Capital assets used in governmental activities are not
financial resources and therefore are not reported
in the funds. 4,045,505

Receivables, Prepaid lease asset, long-term and other assets
that do not provide a benefit in the current period
and therefore are not reported in the funds. 694,372

In accordance with Government Accounting Standards
Board Statements No. 68 and No. 71, the net pension asset
related to the pension plans, deferred outflows of resources
and deferred inflows of resources are not recorded in
governmental funds:

Net pension asset 751,973

Deferred outflows of resources:

Post measurement date contributions	320,062
Differences between expected and actual experience	183,080
Changes of assumptions	246,022
Changes in proportion and differences between the Coroner's contributions and proportionate share of contributions	2,205

Deferred inflows of resources:

Changes in proportion	(9,916)
Net difference between projected and actual investment earnings on pension plan investments	(1,467,633)
Differences between expected and actual experience	(89,752)

NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 20,192,918

JEFFERSON PARISH CORONER'S OFFICE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GENERAL FUND
For the Year Ended December 31, 2021

REVENUES	
Ad valorem taxes	\$ 5,639,207
Intergovernmental - state revenue sharing	99,830
Charges for services	931,582
Grants and agreements	542,647
Interest income	4,851
Court fines	<u>26,292</u>
 Total revenues	 7,244,409
 EXPENDITURES	
Salaries and benefits	3,256,655
Insurance	717,199
Contract services	653,125
Deductions from ad valorem	180,933
Legal and professional fees	434,734
Automobile expenses	165,413
Morgue supplies	86,006
Autopsies and laboratory testing	186,305
Dental, x-ray and anthropology	22,214
Grants	257,868
Computer expenses	84,929
Miscellaneous	115,647
Office expenses	65,859
Repairs and maintenance	190,298
Seminars and training	9,638
Communications	60,688
Utilities	86,478
Capital outlay	<u>344,388</u>
 Total expenditures	 <u>6,918,377</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 326,032

JEFFERSON PARISH CORONER'S OFFICE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GENERAL FUND - CONTINUED
For the Year Ended December 31, 2021

OTHER FINANCING SOURCE

Current year benefit from prepayment of long-term leases	<u>5,997</u>
NET CHANGE IN FUND BALANCE	332,029
FUND BALANCE - Beginning of year	<u>15,184,971</u>
FUND BALANCE - End of year	<u>\$ 15,517,000</u>

JEFFERSON PARISH CORONER'S OFFICE
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - GENERAL FUND TO
THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2021

NET CHANGE IN FUND BALANCE - GENERAL FUND \$ 332,029

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

Other revenues not available for governmental activities. 205,135

Governmental funds report capital outlays as expenditures. In the statement of activities, the costs of those assets are allocated over the estimated useful lives as depreciation expense. This is the amount of depreciation and loss on asset disposal over capital outlay. 47,489

Benefit recognized in the fund financial statements for prepayment of lease expenses. (5,997)

In accordance with Governmental Accounting Standards Board Statements No. 68 and No. 71, the net pension asset related to pension plans is not required to be reported in the governmental fund financial statements. Adjustments to pension expense related to changes in deferred outflows of resources and deferred inflows of resources are reflected in the statement of activities:

Net change in pension expense 293,488

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 872,144

JEFFERSON PARISH CORONER'S OFFICE

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE I — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Formation and Operations

As provided by Chapter 3 of Title 33 of the Louisiana Revised Statutes of 1950, the voters of Jefferson Parish elect the Jefferson 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.

Reporting Entity

The basic financial statements of the Coroner include the general fund and activities that are within the oversight responsibility of the Coroner as an independently elected parish official. The Coroner is solely responsible for the operations of his office and, accordingly, is a separate governmental reporting entity. Certain units of local government, over which the Coroner exercises no oversight responsibility such as the parish council, parish school board, other independently elected parish officials, and municipalities within the Parish, are excluded from the accompanying basic financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Coroner.

Basis of Presentation and Accounting

The Governmental Accounting Standards Board (GASB) promulgates accounting principles generally accepted in the United States of America and reporting standards for state and local governments. These principles are found in the *Codification on Governmental Accounting and Financial Reporting Standards*, published by the GASB. The accompanying basic financial statements of the Coroner have been prepared in conformity with such principles.

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Coroner. The Coroner's activities are financed through taxes, intergovernmental revenues, service fees and other non-exchange transactions. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. The Statement of Activities presents a comparison between direct expenses and program revenues for the activities of the Coroner. Direct expenses are those that are clearly identifiable with a specific function or segment.

JEFFERSON PARISH CORONER'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
December 31, 2021

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Government-Wide Financial Statements - Continued

Program revenues consist of charges for services, which are revenues from exchanges or exchange-like transactions with external parties that purchase, use or directly benefit from the program's goods, services, or privileges. Program revenues also consist of operating grants and contributions, which are resources restricted for operating purposes of a program. These include grants and contributions with restrictions that permit the resources to be used for a program's operating or capital needs at the recipient government's discretion. Other items not properly included among program revenues are reported instead as general revenues.

Assets used in operations with an initial useful life that extends beyond one year are capitalized. Equipment, furniture and fixtures, vehicles, computer software, computer hardware, and buildings are depreciated over their estimated useful lives. Depreciation is not calculated on land or construction in progress. Capital assets are recorded net of depreciation in the Statement of Net Position.

Measurement Focus

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

For this purpose, the Coroner considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Those revenues susceptible to accrual are ad valorem taxes, state revenue sharing, interest income, and fees charged for autopsies, death certificates, and criminal investigations. Grants associated with the current fiscal period are all considered susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered measurable and available when the Coroner receives cash.

JEFFERSON PARISH CORONER'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
December 31, 2021

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Financial Statement Presentation

The Coroner uses funds to report on its financial position and the result of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund has a self-balancing set of accounts. Funds of the Coroner are classified as governmental funds. Governmental funds account for the Coroner's general activities, including the collection and disbursement of specific or legally restricted monies. The only fund in 2021 for the Coroner is the General Fund which is the operating fund. The General Fund accounted for all of the financial resources.

Use of Estimates

The preparation of the Coroner's financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect reported amounts of assets, deferred outflows, liabilities and deferred inflows, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Adjustments to the reported amounts of assets, deferred outflows, liabilities and deferred inflows may be necessary in the future to the extent that future estimates or actual results are different from the estimates used in the 2021 financial statements.

Budget and Budgetary Accounting

Formal budgetary accounting is employed as a management control device during the year for the General Fund. The budget is adopted for the General Fund on a basis consistent with generally accepted accounting principles (GAAP). All appropriations, which are not expended, lapse at year-end.

Cash and Cash Equivalents

Cash includes amounts in demand deposits and certificates of deposits. For presentation in the financial statements, investments with an original maturity of three months or less at the time they are purchased by the Coroner are considered to be cash equivalents.

JEFFERSON PARISH CORONER'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 December 31, 2021

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Capital Assets

Capital assets are recorded as expenditures in the General Fund at the time of purchase, and the related assets are capitalized. All purchased capital assets are valued at cost where historical records are available and at estimated historical cost where no historical records exist. Donated capital assets, if any, are valued at their estimated fair market value on the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Assets over \$500 are capitalized.

Depreciation is computed using the straight-line method over the following estimated lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings and improvements	5 - 40 years
Furniture and equipment	3 - 10 years
Vehicles	5 years
Computer software	3 years
Computer hardware	5 years

Prepaid Expenses

Prepaid expenses record payments to vendors that benefit future reporting periods. As of December 31, 2021, prepaid expenses represent the unused portion of insurance policies in effect at year-end and the prepaid portion of leased assets.

Allowance for Uncollectible Receivables

The Coroner's primary revenue source, ad valorem taxes, becomes delinquent if not paid by March 1 following the year of assessment. Unpaid taxes attach as an enforceable lien on property. The Coroner has determined, based on prior historical information, that current uncollectible amounts are approximately 3% of the tax levy. At December 31, 2021, the amount of allowance for uncollectible receivables was \$178,761.

Ad Valorem Taxes

Ad valorem taxes are normally levied in November and billed in December. These taxes are due in January of the following year. Any unpaid taxes are collected in connection with an auction held in May. The Sheriff's department bills and collects the Coroner's ad valorem taxes. Ad valorem taxes are levied based on property values determined by the Jefferson Parish Assessor (a separate entity).

JEFFERSON PARISH CORONER'S OFFICE
 NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 December 31, 2021

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Fund Balance

In accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, fund balances are classified as follows:

Nonspendable — This component consists of amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

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.

Committed — This component consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Coroner. Those committed amounts cannot be used for any other purpose unless the Coroner removes or changes the specified use by taking the same type of action (ordinance or resolution) it employed previously to commit those amounts.

Assigned — This component consists of amounts that are constrained by the Coroner's intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned — This component consists of amounts that have not been restricted, committed or assigned to specific purposes within the General Fund.

Nonspendable amounts as of December 31, 2021 consisted of the following:

Prepaid lease asset	\$ 15,702
Prepaid Insurance	<u>159,243</u>
 TOTAL	 <u>\$ 174,945</u>

JEFFERSON PARISH CORONER'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
December 31, 2021

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Fund Balance – Continued

Committed fund balance as of December 31, 2021, consists of amounts committed by formal action of the Coroner for emergency and disaster provisions.

The Coroner considers restricted fund balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available. The Coroner also considers committed fund balances to be spent first when other unrestricted fund balance classifications are available for use.

Net Position

Net position represents the difference between assets, deferred outflows, liabilities and deferred inflows. Net position that is invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any debt proceeds used for the acquisition, construction, or improvements of those assets. Net position is reported as restricted when there are legal limitations imposed on their use by district legislation or external restrictions by creditors, grantors, laws or regulations of other governments.

Pension Plan and Compensated Absences

The Coroner contributes to a pension plan for its full-time employees (Note 10). Employees of the Coroner's office earn twenty-six days of vacation and sick leave each year. Vacation and sick leave must be taken in the year earned. Upon termination of employment, all unused vacation and sick leave is forfeited; therefore, no liability has been recorded at December 31, 2021.

Accounts Payable and Accrued Expenses

Accounts payable represent amounts incurred and billed for materials, supplies, and services purchased by the Coroner. Accrued expenses such as interest, payroll and related taxes, and other consist of expenses and obligations which have been incurred but not yet invoiced as of December 31, 2021.

JEFFERSON PARISH CORONER'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
December 31, 2021

NOTE 2 — STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

In accordance with the Louisiana Local Government Budget Act, the procedures used by the Coroner in establishing the budgetary data reflected in the financial statements include public notices of the proposed budget, public inspections, and public hearings. The Coroner then legally adopts the budget.

The accompanying Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund presents a comparison of the legally adopted budget with actual data.

NOTE 3 — CONCENTRATION OF CREDIT RISK

At December 31, 2021, the carrying amount of the Coroner's cash and cash equivalent deposits was \$10,358,900 and the related bank balance was \$10,418,104. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance and/or the pledge of securities owned by the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2021, these deposits are secured from risk by \$250,000 in federal deposit insurance and \$15,486,173 of pledged securities held by the custodial banks in the name of the fiscal agent bank.

NOTE 4 — CONCENTRATION OF REVENUES

Of the Coroner's revenues, \$5,844,342 (79%) of revenues were obtained through a single source, ad valorem taxes, for the year ended December 31, 2021.

NOTE 5 — ACCOUNTS RECEIVABLE

Accounts receivable at December 31, 2021 were comprised of the following:

Ad valorem taxes	\$ 6,078,882
Other	<u>125,205</u>
Total receivables	6,204,087
Less allowance for uncollectible receivables	<u>(178,761)</u>
Total receivables, net	\$ <u>6,025,326</u>

JEFFERSON PARISH CORONER'S OFFICE
 NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 December 31, 2021

NOTE 6 — DUE FROM OTHER GOVERNMENTAL ENTITIES

Amounts due from other governmental entities consist of the following as of December 31, 2021:

Assumption Parish	\$	10,502
East Baton Rouge Parish		5,200
Grant Parish		13,181
Lafourche Parish		9,058
St. Bernard Parish		17,975
St. John Parish		6,663
St. Mary Parish		8,350
Tangipahoa Parish		22,662
Terrebonne Parish		16,333
Other Parishes		<u>53,525</u>
 Total	 \$	 <u>163,449</u>

NOTE 7 — CHANGES IN CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended December 31, 2021:

	<u>Beginning</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending</u>
Land	\$ 722,460	\$ -	\$ -	\$ 722,460
Depreciable assets:				
Buildings and improvements	6,428,366	192,588	(8,288)	6,612,666
Vehicles	-	7,435	-	7,435
Computer software	-	17,643	-	17,643
Computer hardware	-	29,890	-	29,890
Furniture and equipment	<u>1,495,209</u>	<u>95,012</u>	<u>(7,394)</u>	<u>1,582,827</u>
Total depreciable assets	7,923,575	342,568	(15,682)	8,250,461
Less accumulated depreciation	<u>(4,646,199)</u>	<u>(296,899)</u>	<u>15,682</u>	<u>(4,927,416)</u>
Net capital assets	<u>\$ 3,999,836</u>	<u>\$ 45,669</u>	<u>\$ -</u>	<u>\$4,045,505</u>

NOTE 8 — LEASE OBLIGATIONS AND NOTES PAYABLE

The Coroner has various operating leases for automobiles and copy machines. During 2021, the Coroner entered into some leases for automobiles and prepaid the leases in full.

NOTE 9 — AD VALOREM TAXES

The Coroner's office is authorized to levy up to a 1.56 mill ad valorem tax. This millage will be up for renewal in 2029.

JEFFERSON PARISH CORONER'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
December 31, 2021

NOTE 10 — PENSION PLAN

Plan Description

The Parochial Employees' Retirement System Board of Trustees (The "Board") administers the Parochial Employees' Retirement System (the "System"). Employees of the Coroner's Office are eligible for participation in the System – a cost-sharing, multiple-employer defined benefit pension plan established as of January 1, 1953, by Act 205 of the 1952 Regular Session of the Louisiana Legislature. The System was revised by Act No. 765 of 1979, effective January 1, 1980, to create the Plan A and Plan B fund to replace the "regular plan" and the "supplemental plan". The Plan is operating pursuant to LA R.S. 11:1901 through 11:2015. The System covers employees who were hired subsequent to December 15, 1979. Substantially all employees of the Coroner's Office are members of Plan A. The System issues a publicly available financial report that can be obtained at www.persla.org. The report may also be obtained by writing to the Parochial Employees' Retirement System of Louisiana, 7905 Wrenwood Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 928-1361.

Benefits Provided

The System provides retirement, disability, and death benefits. Retirement benefits are determined as 3.0% of the employee's final compensation multiplied by the employee's years of creditable service. Employees who retire at or after age 65 with at least 7 years of creditable service, age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3.0% of their final-average salary for each year of creditable service. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Under state law, cost of living increases to benefits are allowable only if sufficient funds are available from investment income in excess of normal requirements. Cost of living increases cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement.

Contributions

Per Act 765 of the 1979 Regular Session of the Louisiana Legislature, contribution rates for employees are established by state law and employer contribution rates are actuarially determined each year by the System's Board of Trustees. Employees are required to contribute 9.50% of their annual pay. The Coroner's contractually required contribution rate was 12.25% for the period ended December 31, 2021.

Contributions to the System from the Coroner were \$320,062 for the year ended December 31, 2021.

JEFFERSON PARISH CORONER'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
December 31, 2021

NOTE 10 — PENSION PLAN – CONTINUED

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2021, the Coroner reported an asset of \$751,973 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2020, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of that date. The Coroner's proportion of the net pension asset was based on a projection of the Coroner's December 31, 2021 contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2020, the Coroner's proportion was 0.428862%, which was an increase of 0.004139% from its proportion measured as of December 31, 2019. For the year ended December 31, 2021, the Coroner recognized pension expense of \$26,574. At December 31, 2021, the Coroner reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 183,080	\$ 89,752
Net difference between projected and actual investment earnings on pension plan investments	-	1,467,633
Changes of assumptions	246,022	-
Changes in proportion and differences between the Coroner's contributions and proportionate share of contributions	2,205	9,916
Post measurement date contributions	<u>320,062</u>	<u>-</u>
	<u>\$ 751,369</u>	<u>\$ 1,567,301</u>

\$320,062 reported as deferred outflows of resources related to pensions resulting from the Coroner's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

For the year ending:

December 31, 2022	\$ (320,714)
December 31, 2023	(107,115)
December 31, 2024	(468,402)
December 31, 2025	(239,763)

JEFFERSON PARISH CORONER'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
December 31, 2021

NOTE 10 — PENSION PLAN – CONTINUED

Actuarial Assumptions

The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary Increases	4.75%
Investment Rate of Return	6.40%, net of investment expense
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.

The discount rate used to measure the total pension liability was 6.40%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up), and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2020.

JEFFERSON PARISH CORONER'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 December 31, 2021

NOTE 10 — PENSION PLAN – CONTINUED

Actuarial Assumptions - Continued

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2020 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	33.00%	0.86%
Equity	51.00%	3.36%
Alternatives	14.00%	0.67%
Real Assets	2.00%	0.11%
Total	<u>100.00%</u>	<u>5.00%</u>
Inflation		<u>2.00%</u>
Expected Arithmetic Nominal Return		<u>7.00%</u>

The mortality rate assumption used in the December 31, 2020, valuation was set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale.

Sensitivity of the Coroner's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Coroner's proportionate share of the net pension liability calculated using the discount rate of 6.40%, as well as what the Coroner's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.40%) or one percentage-point higher (7.40%) than the current rate:

	1.00% Decrease <u>(5.40%)</u>	Current Discount Rate <u>(6.40%)</u>	1.00% Increase <u>(7.40%)</u>
The Coroner's Proportionate Share of the Net Pension Liability (Asset)	\$ 1,576,668	\$ (751,973)	\$(2,703,161)

JEFFERSON PARISH CORONER'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
December 31, 2021

NOTE 10 — PENSION PLAN – CONTINUED

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued System financial report.

Payables to the Pension Plan – As of December 31, 2021, the Coroner did not have any payables due to the System.

NOTE 11 — CONTINGENCIES

The Coroner is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Coroner carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the current year.

NOTE 12 — INTERGOVERNMENTAL AGREEMENTS

Jefferson Parish and the Coroner verbally agreed for Jefferson Parish to provide payroll services for the Coroner. The Coroner is charged a flat fee for each employee on a monthly basis.

NOTE 13 — FEDERAL AND STATE GRANTS

In the normal course of operations, the Coroner received grant funds from various federal and state agencies. The grant programs are subject to audit by agents of the granting authorities; the purpose is to ensure compliance with conditions precedent to granting the funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

NOTE 14 — HEALTH CARE COVERAGE

The Coroner provides health insurance to its employees exclusively through health-maintenance organizations (HMO's) and point-of-service organizations (PPO's). Prior to this the Coroner was self-insured. Medical insurance expense, including premiums and claims paid, for the year ended December 31, 2021 was \$560,347. Unpaid claims including those incurred but not recorded related to the Coroner's self-insurance plan as of December 31, 2021 were \$1,550.

NOTE 15 – STABILIZATION ARRANGEMENT

Effective December 31, 2012, the Coroner established a stabilization account for the purpose of committing funds for emergency and disaster recover purposes. All expenditures from the account must be approved by the Coroner and for the specific purpose of emergency or disaster recovery. As of December 31, 2021, the account had a balance of \$6,639,800.

JEFFERSON PARISH CORONER'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
December 31, 2021

NOTE 16 — RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS

The Governmental Accounting Standards Board (GASB) has issued the following pronouncement: GASB Statement No. 87, *Leases*. The Statement increased the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the fundamental principle that leases are financings of the right to use an underlying asset. The provisions of GASB Statement No. 87 are effective for fiscal years beginning after December 15, 2019. GASB No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, postponed this statement by 18 months. The Coroner is currently evaluating the impact of the guidance on their financial statements

NOTE 17 — SUBSEQUENT EVENTS

Subsequent events were evaluated through the date of the auditors' report, which is the date the financial statements were available to be issued. No material subsequent events have occurred since December 31, 2021 that required recognition or disclosure in these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

JEFFERSON PARISH CORONER'S OFFICE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND
For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
REVENUES				
Ad valorem taxes	\$ 5,300,000	\$ 5,300,000	\$ 5,639,207	\$ 339,207
Intergovernmental				
- state revenue sharing	70,000	70,000	99,830	29,830
Charges for services	466,500	466,500	931,582	465,082
Grants and agreements	753,750	753,750	542,647	(211,103)
Interest income	20,000	20,000	4,851	(15,149)
Court fines	10,000	10,000	26,292	16,292
Other revenues	<u>500</u>	<u>500</u>	<u>-</u>	<u>(500)</u>
Total revenues	6,620,750	6,620,750	7,244,409	623,659
EXPENDITURES				
Salaries and benefits	3,186,500	3,186,500	3,256,655	(70,155)
Insurance	686,000	686,000	717,199	(31,199)
Contract services	1,307,000	1,307,000	653,125	653,875
Deductions from ad valorem	52,000	52,000	180,933	(128,933)
Legal and professional fees	175,000	175,000	434,734	(259,734)
Automobile expenses	312,500	312,500	165,413	147,087
Morgue supplies	60,000	60,000	86,006	(26,006)
Autopsies and laboratory testing	170,000	170,000	186,305	(16,305)
Dental, x-ray and anthropology	23,000	23,000	22,214	786
Grants	2,500	2,500	257,868	(255,368)
Computer expenses	34,000	34,000	84,929	(50,929)
Miscellaneous	128,500	128,500	115,647	12,853
Office expenses	58,250	58,250	65,859	(7,609)
Repairs and maintenance	245,000	245,000	190,298	54,702
Seminars and training	25,000	25,000	9,638	15,362
Communications	48,000	48,000	60,688	(12,688)
Utilities	76,600	76,600	86,478	(9,878)
Capital outlay	<u>655,000</u>	<u>655,000</u>	<u>344,388</u>	<u>310,612</u>
Total expenditures	7,244,850	7,244,850	6,918,377	326,473
EXCESS OF REVENUES OVER EXPENDITURES	(624,100)	(624,100)	326,032	950,132

JEFFERSON PARISH CORONER'S OFFICE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE-GENERAL FUND-BUDGET AND ACTUAL - CONTINUED
For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
OTHER FINANCING SOURCE				
Current year benefit from prepayment of long-term leases	-	-	5,997	5,997
NET CHANGE IN FUND BALANCE	(624,100)	(624,100)	332,029	956,129
FUND BALANCE - Beginning of year	<u>15,184,971</u>	<u>15,184,971</u>	<u>15,184,971</u>	<u>-</u>
FUND BALANCE - End of year	<u>\$ 14,560,871</u>	<u>\$ 14,560,871</u>	<u>\$ 15,517,000</u>	<u>\$ 956,129</u>

JEFFERSON PARISH CORONER'S OFFICE
SCHEDULE OF EMPLOYER'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
For the Years Ended December 31, 2014 Through 2021

<u>Fiscal Year</u>	Employer's Proportion of the Net Pension <u>Liability (Asset)</u>	Employer's Proportionate Share of the Net Pension <u>Liability (Asset)</u>	Employer's Covered- Employee <u>Payroll</u>	Employer's Proportionate Share of the Net Pension Liability (Asset) as a % of its Covered <u>Employee Payroll</u>	Plan Fiduciary Net Position as a % of the Total <u>Pension Liability</u>
12/31/2014	0.397580%	\$ 28,254	\$ 2,165,768	1.30%	99.77%
12/31/2015	0.389994%	106,627	2,222,140	4.80%	99.15%
12/31/2016	0.413850%	1,089,307	2,321,250	45.85%	99.15%
12/31/2017	0.374996%	772,325	2,513,685	30.72%	94.15%
12/31/2018	(0.425778)%	(316,037)	2,690,332	(11.75)%	101.98%
12/31/2019	0.404201%	1,793,991	2,585,537	69.39%	88.86%
12/31/2020	0.410446%	19,322	2,720,983	0.71%	99.89%
12/31/2021	(0.428862)%	(751,973)	3,010,886	(24.98)%	260.12%

This schedule is intended to report information for 10 years. Additional years will be displayed as they become available. The amounts presented have a measurement date of the previous calendar year.

JEFFERSON PARISH CORONER'S OFFICE
SCHEDULE OF EMPLOYER'S PENSION CONTRIBUTIONS
For the Years Ended December 31, 2014 Through 2021

<u>Fiscal Year</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contribution</u>	<u>Contribution Excess (Deficiency)</u>	<u>Employer's Covered- Employee Payroll</u>	<u>Contributions as a Percentage of Covered- Employee Payroll</u>
12/31/2014	\$ 362,766	\$ 362,766	\$ -	\$ 2,165,768	17.0%
12/31/2015	355,553	355,553	-	2,222,140	16.0%
12/31/2016	344,492	344,492	-	2,321,250	14.5%
12/31/2017	289,495	289,495	-	2,513,685	11.52%
12/31/2018	309,388	309,388	-	2,690,332	11.50%
12/31/2019	293,356	293,356	-	2,585,537	11.50%
12/31/2020	291,814	291,814	-	2,720,983	10.72%
12/31/2021	320,062	320,062	-	3,010,886	10.63%

This schedule is intended to report information for 10 years. Additional years will be displayed as they become available. The amounts presented have a measurement date of the previous calendar year.

OTHER SUPPLEMENTAL INFORMATION

JEFFERSON PARISH CORONER'S OFFICE
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEADS
December 31, 2021

Agency Head Name: Gerald A. Cvitanovich, M.D.

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 76,990
Benefits – insurance	28,055
Benefits – retirement	7,691
Vehicle allowance	8,340
Cell phone	<u>480</u>
Total	<u>\$ 121,556</u>

JEFFERSON PARISH CORONER'S OFFICE
JUSTICE SYSTEM FUNDING SCHEDULE – RECEIVING ENTITY –
GENERAL FUND
For the Year Ended December 31, 2021

	First Six Month Period Ended <u>6/30/21</u>	Second Six Month Period Ended <u>12/31/21</u>
Receipts From:		
Jefferson Parish Sheriff - Criminal Fines - Other	\$ <u>13,605</u>	\$ <u>12,687</u>
Total receipts	\$ <u>13,605</u>	\$ <u>12,687</u>

OTHER INDEPENDENT AUDITORS' REPORTS



**INDEPENDENT AUDITORS' 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**

Gerald A. Cvitanovich, M.D.
Jefferson Parish Coroner's Office
Harvey, Louisiana

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 Jefferson Parish Coroner's Office (the Coroner) as of and for the year ended December 31, 2021, and the related notes to the financial statements, and have issued our report thereon dated June 15, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Coroner'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 internal control. Accordingly, we do not express an opinion on the effectiveness of the Coroner'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, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings as item 2021-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Coroner'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*.

The Coroner's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Coroner's response to the finding identified in our audit and described in the accompanying schedule of findings. The Coroner's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kushner LaGraize, L.L.C.

Metairie, Louisiana
June 15, 2022

JEFFERSON PARISH CORONER'S OFFICE

SCHEDULE OF FINDINGS

For the Year Ended December 31, 2021

SECTION I – SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of Auditors' Report Issued:

Unmodified

Internal Control Over Financial Reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Noncompliance material to financial statements noted?

Yes No

SECTION II – FINANCIAL STATEMENT FINDINGS

Significant Deficiencies:

2021-001

Criteria:

Management is responsible for developing internal controls related to the preparation of financial statements as well as preparing financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP).

Condition:

Management has chosen to engage the auditor to prepare the annual financial statements in accordance with GAAP. Under GAAP, this condition represents a significant deficiency in internal controls. AU-C Section 265 requires that we report the above condition as a control deficiency. This section does not provide exceptions to reporting deficiencies that are adequately mitigated with non-audit services rendered by the auditor or deficiencies for which the remedy would be cost prohibitive or otherwise impractical

JEFFERSON PARISH CORONER'S OFFICE
SCHEDULE OF FINDINGS - CONTINUED
For the Year Ended December 31, 2021

Cause:

As is common in small organizations, management has chosen to engage the auditor to propose certain year-end adjusting entries and to prepare the Coroner's annual financial statements. This condition is intentional by management based upon the cost effectiveness of acquiring the ability to prepare financial statements in accordance with generally accepted accounting principles. Consistent with this decision, internal controls over the preparation of year-end adjusting entries and annual financial statements, complete with notes, in accordance with generally accepted accounting principles, have not been established.

Effect:

Engaging the auditor to prepare the annual financial statements in accordance with GAAP is a significant deficiency in internal control.

Recommendation:

As mentioned above, whether or not it would be cost effective to cure a control deficiency is not a factor in applying AU-C 265's reporting requirements. Because prudent management requires that the potential benefit from an internal control should exceed its costs, it may not be practical to correct all the deficiencies an auditor reports under AU-C 265. As such, we do not believe that any corrective action is necessary.

Management's Response:

Management concurred with the recommendation. See management's corrective action plan.

JEFFERSON PARISH CORONER'S OFFICE
SCHEDULE OF PRIOR YEAR FINDINGS
December 31, 2021

SECTION I – FINANCIAL STATEMENT FINDINGS

2020 – 001 – Financial Statement Preparation – Unresolved see 2021-001.

SECTION II – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

SECTION III – MANAGEMENT LETTER COMMENTS

None.



GERRY CVITANOVICH, M.D
Coroner

**CORRECTIVE ACTION PLAN
INTERNAL CONTROL AND COMPLIANCE
SCHEDULE OF FINDINGS**
For the Year Ended December 31, 2021

Louisiana State Legislative Auditor

The Jefferson Parish Coroner's Office respectfully submits the corrective action plan for the advisory comments for the year ended December 31, 2021.

Independent Public Accounting Firm
Kuschnier LAGraize, LLC
3330 W. Esplanade Avenue
Suite 100
Metairie, LA 70002

Audit Period: January 1, 2021 thru December 31, 2021

2021-002

Condition:

Management has chosen to engage the auditor to prepare the annual financial statements in accordance with GAAP. Under GAAP, this condition represents a significant deficiency in internal controls. AU-C Section 265 requires that we report the above condition as a control deficiency. This section does not provide exceptions to reporting deficiencies that are adequately mitigated with non-audit services rendered by the auditor of deficiencies for which the remedy would be cost prohibitive or otherwise impractical.



Recommendation:

As mentioned above, whether or not it would be cost effective to cure a control deficiency is not a factor in applying AU-C 265's reporting requirements. Because prudent management requires that the potential benefit from an internal control should exceed its costs, it may not be practical to correct all the deficiencies an auditor reports under AU-C 265. As such, we do not believe that any corrective action is necessary.

Management's Response:

As a fiduciary steward of public funds, prudent management of resources is essential.

After extensive review and analysis, the Jefferson Parish Coroner's Office has determined it is more efficient and cost effective to engage the auditor to prepare final financial statements in accordance with GAAP.



INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To Dr. Gerry Cvitanovich, M.D., 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 January 1, 2021 through December 31, 2021. The Jefferson Parish Coroner's Office's management is responsible for those C/C areas identified in the SAUPs.

The Jefferson Parish Coroner's Office (the Coroner) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2021 through December 31, 2021. 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

I. Obtain and inspect the entity's written policies and procedures and observe whether 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.

We obtained the entity's policies on budgeting and noted no exceptions.

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.

We obtained the entity's policies on purchasing and noted no exceptions.

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

We obtained the entity's policies on disbursements and noted no exceptions.

- 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).

We obtained the entity's policies on receipts/collections and noted no exceptions.

- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.

We obtained the entity's policies on payroll/personnel and noted no exceptions.

- 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.

We obtained the entity's policies on contracting and noted no exceptions.

- 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).

We obtained the entity's policies on credit cards and noted no exceptions.

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

We obtained the entity's policies on travel and expense reimbursement and noted no exceptions.

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

We obtained the entity's policies on ethics and noted no exceptions.

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

N/A – the Coroner holds no debt; therefore, they do not require policies covering debt service.

- k) **Information Technology 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.

We obtained the entity's policies on information technology disaster recovery/business continuity and noted no exceptions.

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

We obtained the entity's policies on sexual harassment and noted no exceptions.

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.

N/A – the Coroner does not have an oversight council.

- 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.

N/A – the Coroner does not have an oversight council.

- 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.

N/A – the Coroner does not have an oversight council.

Bank Reconciliations

3. Obtain a listing of entity 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:

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

Bank reconciliations included evidence that they were prepared within 2 months of the statement closing date, without exception.

- 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

Noted proper segregation of duties for the responsibilities listed above, without exception.

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

Obtained documentation from management that they have researched all reconciling items greater than 12 months old, without exception.

Collections (excluding electronic funds transfers)

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).

Obtained listing of deposit sites for the fiscal period and management's representation that the listing is complete, without exception.

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.

Noted proper segregation of duties for the responsibilities listed above, without exception.

- 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.

Noted proper segregation of duties for the responsibilities listed above, without exception.

- 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.

Noted proper segregation of duties for the responsibilities listed above, without exception.

- 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.

Noted proper segregation of duties for the responsibilities listed above, without exception.

- 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.

Per discussion with management, the entity does not have a policy covering theft of cash by employees responsible for cash collections. However, cash payments are not accepted methods of payment, only checks or money orders are accepted. Therefore, management does not consider a theft of cash policy to be necessary.

- 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). Obtain supporting documentation for each of the 10 deposits and:

- a) Observe that receipts are sequentially pre-numbered.

The Coroner utilizes sequentially pre-numbered receipts and computer-generated receipts.

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

Examined collection documentation for 2 deposits tracing each to the deposit slip, without exception.

- c) Trace the deposit slip total to the actual deposit per the bank statement.

Examined deposit slips for 2 deposits tracing each to the bank statement, without exception.

- 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).

Per review of the 2 deposits, we noted they were not done within the time frame specified above. However, these payments, due to frequency and volume, are deposited and reconciled weekly, which is in accordance with the entity's policies and procedures. We do not consider this to be an exception.

- e) Trace the actual deposit per the bank statement to the general ledger.

Examined 2 deposits per the bank statements tracing each to recording in the general ledger, without exception.

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).

Obtained listing of locations that process payments for the fiscal period and management's representation that the listing is complete, without exception.

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.

Noted proper segregation of duties for the responsibilities listed above, without exception.

- b) At least two employees are involved in processing and approving payments to vendors.

Noted proper segregation of duties for the responsibilities listed above, without exception.

- 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.

Noted proper segregation of duties for the responsibilities listed above, without exception.

- 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.

Noted proper segregation of duties for the responsibilities listed above, without exception.

- 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.

Examined 5 disbursements noting each matched the original invoice, without exception.

- b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

Noted proper segregation of duties for each of the disbursements examined, without exception.

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.

Obtained complete listing of all active credit cards for the fiscal period and management's representation that the listing is complete, without exception.

- 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.

Noted each statement examined showed evidence of review and approval by appropriate personnel, without exception.

- b) Observe that finance charges and late fees were not assessed on the selected statements.

Noted no finance charges or late fees assessed on the statements examined.

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.

Examined 8 transactions noting each was supporting by the proper documentation as noted above, without exception.

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).

N/A – per management, there were no travel and travel-related expense reimbursements during the period.

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

N/A – per management, there were no travel and travel-related expense reimbursements during the period.

- 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).

N/A – per management, there were no travel and travel-related expense reimbursements during the period.

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

N/A – per management, there were no travel and travel-related expense reimbursements during the period.

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.

Examined 5 contracts noting the entity complied with the Louisiana Public Bid Law, without exception.

- 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).

Examined 5 contracts noting each was reviewed and approved by the governing body, without exception.

- 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).

Examined 5 contracts noting no contract amendments made during the period.

- 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.

Examined 1 payment for each contract tested noting all were in accordance with the contract, 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.

Obtained complete listing of all employees and officials employed during the fiscal period and management's representation that the listing is complete, without exception.

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).

Noted each employee tested documented their daily attendance and leave, without exception.

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

Noted all attendance and leave taken was approved by the employees' supervisor, without exception.

- c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

Noted all leave accrued or taken was properly reflected in the Coroner's cumulative records, without exception.

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

Noted authorized salary/pay rate for each individual tested agreed to their personnel file, without exception.

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.

N/A - per management, there were no termination payments made during the period.

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.

Per discussion with management, all employer and employee portions of third-party payroll related amounts have been properly paid and forms filed by the required deadline.

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.

Examined 5 employees noting each completed the required ethics training during the period, without exception.

- 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.

Per management, there were no changes to the Coroner's ethics policies during the period.

Debt Service

21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.

N/A – the Coroner issued no debt during the period.

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

N/A – the Coroner had no outstanding debt during the period.

Fraud Notice

23. 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.

N/A - per management the Coroner had no misappropriation of public funds or assets during the period.

24. Observe 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.

Observed required notice on the Coroner's website and premises, without exception.

Information Technology Disaster Recovery/Business Continuity

25. 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.

Obtained and observed backup documentation listed above, noting no exceptions.

- 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.

Obtained and examined backup documentation listed above, noting no exceptions.

- 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.

Observed 5 computers noting each had the requirements noted above, without exception.

Sexual Harassment

26. 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.

Examined 5 employees noting each completed the required sexual harassment training during the period, without exception.

27. 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).

Observed the sexual harassment policy and complaint procedure posted on the Coroner's website, without exception.

28. 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:

- a) Number and percentage of public servants in the agency who have completed the training requirements;
- b) Number of sexual harassment complaints received by the agency;
- c) Number of complaints which resulted in a finding that sexual harassment occurred;
- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e) Amount of time it took to resolve each complaint.

Obtained and examined the Coroner's annual sexual harassment report for the period noting all the information listed above is included and the report was dated prior to February 1, without exception.

We were engaged by the Coroner to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and 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 Coroner and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on 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.

Kushner LaGraize, L.L.C.

Metairie, Louisiana
June 15, 2022