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ORLEANS PARISH CORONER'S OFFICE

REVIEWED FINANCIAL REPORT

JUNE 30, 2013

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date DEC 10 2014

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STEPHEN YOST LLC
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MEMBER:
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SOCIETY OF
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Dr. Frank Minyard
Orleans Parish Coroner's Office
New Orleans, LA

Independent Accountant's Review Report

I have reviewed the accompanying financial statements of the governmental activities of the Orleans Parish Coroner's Office, as of and for the year ended June 30, 2013, which collectively comprises the Orleans Parish Coroner's Office basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the Orleans Parish Coroner's Office. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management of the Orleans Parish Coroner's Office 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 designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. I believe that the results of my procedures provide a reasonable basis for my report.

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

My review was made primarily for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements for them to be in conformity with accounting principles generally accepted in the United States of America. The budgetary comparison information, in page 16 is presented for the purposes of additional analysis. Such information, although not a required part of the basic financial statements is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The supplementary information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but it has been compiled from information that is the representation of management. I have not audited or reviewed the supplementary information and accordingly, I do not express an opinion or provide any assurance on such supplementary information.

Management has omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis. Such missing information 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

In accordance with the Louisiana Government Audit Guide and the provisions of state law, I have issued a report dated May 25, 2014, on the results of my agreed-upon procedures

Stephen Yost LLC

Stephen Yost LLC
May 25, 2014

Government Wide Financial Statements (GWFS)

ORLEANS PARISH CORONER
(A COMPONENT UNIT)
CITY OF NEW ORLEANS
STATEMENT OF NET POSITION
JUNE 30, 2013

ASSETS

CURRENT ASSETS:

Cash	\$ 17,570
Accounts receivable	<u>68,758</u>
Total current assets	<u>86,328</u>

NON-CURRENT ASSETS

Capital assets - equipment, net of depreciation	<u>2,066</u>
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Total Assets	\$ <u>88,394</u>
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LIABILITIES:

CURRENT LIABILITIES

Accounts payable	\$ <u>8,862</u>
Total current liabilities	<u>8,862</u>

NET POSITION:

NET POSITION:

Invested in capital assets	2,066
Unrestricted	<u>77,466</u>
Total net position	\$ <u>79,532</u>

See accountant's review report

ORLEANS PARISH CORONER
(A COMPONENT UNIT)
CITY OF NEW ORLEANS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

		Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets
General Government					
Public Safety	\$ <u>305,626</u>	\$ <u>292,381</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(13,245)</u>
General revenues:					
Miscellaneous					<u>9,471</u>
Total general revenues, special items, and transfers					<u>9,471</u>
Change in net position					<u>(3,774)</u>
Net position - beginning					<u>83,306</u>
Net position - ending					\$ <u>79,532</u>

See accountant's review report

Fund Financial Statements (FFS)

ORLEANS PARISH CORONER
(A COMPONENT UNIT)
CITY OF NEW ORLEANS
BALANCE SHEET - GENERAL FUND
JUNE 30, 2013

ASSETS

CURRENT ASSETS:

Cash	\$ 17,570
Accounts receivable	<u>68,758</u>
Total current assets	<u>86,328</u>

Total Assets	<u>\$ 86,328</u>
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LIABILITIES:

CURRENT LIABILITIES

Accounts payable	\$ <u>8,862</u>
Total current liabilities	<u>8,862</u>

FUND BALANCE

Unassigned	<u>77,466</u>
Total fund balance	<u>\$ 77,466</u>

TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 86,328</u>
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See accountant's review report

**ORLEANS PARISH CORONER
(A COMPONENT UNIT)
CITY OF NEW ORLEANS
RECONCILIATION OF THE BALANCE SHEET - GENERAL FUND
TO THE STATEMENT OF NET POSITION
JUNE 30, 2013**

Total fund balance for governmental funds at June 30, 2013 **\$ 77,466**

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

Capital assets used in governmental activities are not financial resources, and therefore, not reported in the funds. Those assets consist of : Equipment, cost \$11,958 net of \$9,892 accumulated depreciation **2,066**

Total net position of governmental activities at June 30, 2013 **\$ 79,532**

ORLEANS PARISH CORONER
(A COMPONENT UNIT)
CITY OF NEW ORLEANS
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2013

OPERATING REVENUES

Autopsy and toxicology reports	\$ 204,415
Cremation reports	30,565
Miscellaneous	9,471
Photographs and slides	3,381
Pouches	22,120
Storage	23,625
Transporting fees	8,275
Total operating revenues	<u>301,852</u>

OPERATING EXPENSES

Banking	\$ 1,092
Computer and data processing	17,804
Dues and memberships	332
Equipment	927
Gasoline	6,284
General insurance	1,200
Laboratory and morgue supplies	59,522
Licenses and permits	117
Meals	313
Office supplies	17,159
Other	9,301
Penalties	760
Postage	378
Printing and reproductions	2,224
Professional fees and services	151,756
Repairs and maintenance	11,077
Telephone	17,165
Travel, conferences and conventions	3,200
Uniforms	3,166
Total operating expenses	<u>303,777</u>

Operating Income (1,925)

Change in fund balance (1,925)

Total Fund Balance - beginning 83,306

Total Fund Balance - ending \$ 81,381

**ORLEANS PARISH CORONER
(A COMPONENT UNIT)
CITY OF NEW ORLEANS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - GENERAL FUND TO
THE STATEMENT OF ACTIVITIES
JUNE 30, 2013**

Total net change in fund balance for the year ended June 30, 2013 per
Statement of Revenues, Expenditures, and Changes in Fund Balance \$ (1,925)

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

Governmental funds report capital outlays as expenditures. However, in the
statement of activities, the cost of those assets is allocated over their estimated
useful lives and reported as depreciation expense.

Depreciation expense for the year ended June 30, 2013 (1,849)

Total changes in net position for the year ended June 30, 2013 per the
Statement of activities \$ (3,774)

ORLEANS PARISH CORONER'S OFFICE
Notes to the Financial Statements
June 30, 2013

NOTE A – 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 Orleans Parish elect the Orleans 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.

Basis of Presentation and Accounting – The accompanying basic financial statements of the Orleans Parish Coroner have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, issued in June 1999.

Government-Wide 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. Non-exchange transactions, in which the Coroner gives (or receives) value without directly receiving (or giving) equal value in exchange, are recorded in the year assessed.

beyond one year are capitalized. Equipment, furniture and fixtures, leasehold improvements, 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.

**ORLEANS PARISH CORONER'S OFFICE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

Government-Wide Statements (continued) – The financial statements of the Coroner have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

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. Those revenues susceptible to accrual are fees charged for autopsies, death certificates, and criminal investigations.

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 2013 for the Coroner was 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 and liabilities 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 and liabilities may be necessary in the future to the extent that future estimates or actual results are different from the estimates used in the 2013 financial statements.

**ORLEANS PARISH CORONER'S OFFICE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

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, if any. 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.

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 \$1,000 are capitalized.

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

Asset Class	Estimated Useful Lives
Buildings and improvements	5 - 40 years
Vehicles	5 years
Furniture and equipment	3 - 10 years

**ORLEANS PARISH CORONER'S OFFICE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

Fund Balance – On January 1, 2011, the Coroner adopted GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which changed the reporting of fund balance in the balance sheets of governmental type funds. In fund financials, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Coroner is bound to honor constraints on the specific purpose for which amounts in the funds can be spend. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

Non.spendable – 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.

The Coroner has no restricted, committed or assigned fund balances as of June 30, 2013.

**ORLEANS PARISH CORONER'S OFFICE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

Net position – Net position represent the difference between assets and liabilities. Net assets 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 assets are 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.

Accounts Payable– Accounts payable represent amounts incurred and billed for materials, supplies, and services purchased by the Coroner.

NOTE B — ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2013 were comprised of the following:

	<u>Amount</u>
Assumption Parish	\$ 8,360
Iberville Parish	7,800
LSU Department of Pathology	14,655
St. Bernard Parish	9,000
St. James Parish	7,165
St. John the Baptist Coroner's Office	4,440
Winn Parish Coroner's Office	4,420
Other	12,918
	<u>68,758</u>

**ORLEANS PARISH CORONER'S OFFICE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE C — CHANGES IN CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2013:

	Beginning	Additions	Deletions	Ending
Cost				
Furniture and equipment	11,958	--	--	11,958
Total capital assets	11,958	--	--	11,958
Accumulated depreciation	(8,043)	1,849	--	(9,892)
Net capital assets	\$ 3,915			\$ 2,066

NOTE D — SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued, May 29, 2013, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements

REQUIRED SUPPLEMENTARY INFORMATION

ORLEANS PARISH CORONER
 BUDGETARY COMPARISON SCHEDULE
 YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<u>OPERATING REVENUES</u>				
Autopsies and other fees	\$ 234,500	\$ 234,500	\$ 292,381	\$ 57,881
Total Operating Revenues	234,500	234,500	292,381	57,881
<u>OPERATING EXPENSES</u>				
Meetings, conferences and travel	2,500	2,500	3,200	(700)
Professional services	162,900	162,900	169,560	6,660
General and administrative	63,050	63,050	132,866	(69,816)
Total Operating Expenses	228,450	228,450	305,626	(63,856)
Operating Income (Loss)	228,450	228,450	305,626	(63,856)
<u>NON-OPERATING REVENUES</u>				
<u>(EXPENSES)</u>				
Other revenues (expenses)	7,000	7,000	9,471	2,471
Net Non-Operating Revenues (Expenses)	7,000	7,000	9,471	2,471
Change in Net position	6,050	6,050	(3,774)	(9,824)
Net position, beginning	83,306	83,306	83,306	
Net position, ending	95,406	95,406	79,532	93,699

STEPHEN YOST LLC
CERTIFIED PUBLIC ACCOUNTANT
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**Independent Accountant's Report
on Applying Agreed-Upon Procedures**

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of The Orleans Parish Coroner's Office and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about The Orleans Parish Coroner's Office's compliance with certain laws and regulations during the year ended June 30, 2013 included in the accompanying *Louisiana Attestation Questionnaire*. Management of the Orleans Parish Coroner's Office is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for *any* other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

I noted no expenditures made during the year for materials and supplies exceeding \$20,000 or public works exceeding \$100,000,

Code of Ethics for Public Officials and Public Employees

2 Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination

Management provided me with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management (agreed upon Procedure 3) appeared on the list provided by management in agreed Procedure (2).

Budgeting

5. Obtained a copy of the legally adopted budget and all amendments.

The Orleans Parish Coroner's Office, prepared a budget in accordance with the Local Government Budget Act.

6. Trace the budget adoption and amendments to the minute book.

No amendments were made to the budget during the year..

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceeded budgeted amounts by 5% or more.

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did exceed budgeted amounts by more than 5%.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

The payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six disbursements indicated approval from the Coroner.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (open meeting law).

The Orleans Parish Coroner's Office does not have board meetings as it does not have a board.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advances or gifts.

The Orleans Parish Coroner's Office did not have any bonuses, advances, or gifts paid during the year.

Prior Comments and Recommendations

The prior year report, dated December 28, 2012, included one finding which has not been resolved as of the date of this letter.

I was not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the Orleans Parish Coroner's Office and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513 this report is distributed by the Legislative Auditor as a public document.

Stephen Yost LLC

Stephen Yost LLC
May 25, 2014

ORLEANS PARISH CORONER'S OFFICE
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2013

Current Finding:

1.1 The Orleans Parish Coroner did not complete and submit its financial report in a timely manner to the Legislative auditor.

Cause:

The condition is due to more time was needed to gather the information for the financial reporting.

Recommendation:

The Coroner should comply with state law and complete its financial package within six months of its fiscal year end.

Management's Response and Corrective Action Plan:

We agree with the finding. We will make every effort to comply with the state law, and complete the financial package in a timely manner.

Current Finding:

1.2 The Orleans Parish Coroner did not amend the budget to comply with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14).

Recommendation:

The Coroner should comply with state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14).

Management's Response and Corrective Action Plan:

We agree with the finding. We will make every effort to comply with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14).

ORLEANS PARISH CORONER'S OFFICE
SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2013

Prior year Findings

The Orleans Parish Coroner did not complete and submit its financial report in a timely manner to the Legislative auditor.

Cause:

The condition is due to more time was needed to gather the information for the financial reporting.

Recommendation:

The Coroner should comply with state law and complete its financial package within six months of its fiscal year end.

Management's Response and Corrective Action Plan:

We agree with the finding. We will make every effort to comply with the state law, and complete the financial package in a timely manner.

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

_____ (Date Transmitted)

Stephen Yost LLC
P.O. Box 73766
Metairie, LA 70033

In connection with your review of our financial statements as of June 30, 2013 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.
Yes [x] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.
Yes [x] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.
Yes [x] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.
Yes [x] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.
Yes [x] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes No

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes No

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes No

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

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Dr. Frank H. H. H. Coroner 10/9/13 Date