

ST. LANDRY PARISH CORONER'S OFFICE

REVIEWED FINANCIAL REPORT

DECEMBER 31, 2012

## TABLE OF CONTENTS

INDEPENDENT ACCOUNTANT'S REVIEW REPORT	1 - 2
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of Net Position	3
Statement of Activities	4
FUND FINANCIAL STATEMENTS (FFS)	
Balance Sheet - Governmental Funds	5
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	6
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	7
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	8
Notes to Financial Statements	9-15
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary Comparison Schedule	16
ATTESTATION REPORT	17-19
SCHEDULE OF FINDINGS AND RESPONSES	20
STATUS OF PRIOR YEAR FINDINGS AND RESPONSES	21
LOUISIANA ATTESTATION QUESTIONNAIRE	22-23

**VIGE, TUJAGUE & NOEL**

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

151 N. 2<sup>ND</sup> STREET  
P. O. BOX 1006  
EUNICE, LOUISIANA 70535

SHIRLEY VIGE, JR., C.P.A.  
FRANK G. TUJAGUE, C.P.A.  
DOMINIQUE M. NOEL, C.P.A.

TELEPHONE:  
337-457-9324  
FAX:  
337-457-8743

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Russell Pavich  
St. Landry Parish Coroner's Office  
Eunice, Louisiana

We have reviewed the accompanying basic financial statements of St. Landry Parish Coroner's Office, as of and for the year ended December 31, 2012, as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of St. Landry 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, we do not express such an opinion.

The management of St. Landry 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.

Our 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 and applicable standards of Government Auditing Standards issued by the Comptroller of the United States of America. 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. We believe that the results of our procedures provide a reasonable basis for our report.

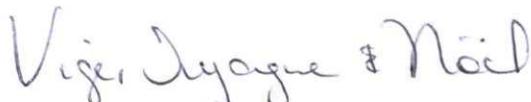
Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

In accordance with the Louisiana Government Audit Guide and the provisions of State law, we have issued a report, dated June 19, 2013, on the results of our agreed upon procedures.

Our 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. Management has not presented the Management's Discussion and Analysis that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be part of, the basic financial statements.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, on page 16 be presented to supplement the basic financial statements. 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. We have not audited or reviewed the information, and accordingly, we do not express an opinion or provide any assurance on the information.



Vige, Tujague & Noël  
Eunice, Louisiana  
June 19, 2013

Government Wide Financial Statements (GWFS)

ST. LANDRY PARISH CORONER'S OFFICE  
STATEMENT OF NET POSITION  
DECEMBER 31, 2012

	<u>2012</u>
ASSETS	
Current assets:	
Cash	\$ 85,456
Accounts Receivable	7,975
Total current assets	<u>93,431</u>
LIABILITIES	
Current liabilities:	
Accounts Payable	7,153
Accounts Payable- Coroner	<u>86,278</u>
Total current liabilities	<u>93,431</u>
NET POSITION	
Unrestricted	-
Total Net Position	<u>\$ -</u>

See accompanying notes and independent accountant's review report.

ST. LANDRY PARISH CORONER'S OFFICE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2012

		Program Revenue		Net (Expenses) Revenues and Change in Net Position
	Expenses	Charges for Services	Capital and Operating Grant	Governmental Activities
Governmental Activities:				
General Government				
Public safety	\$ 252,464	\$ (252,464)	\$ -	\$ -
Total Governmental Activities	\$ 252,464	\$ (252,464)	\$ -	-
General Revenues:				-
Change in net position				-
Net position - January 01, 2012				-
Net position - December 31, 2012				\$ -

See accompanying notes and independent accountant's review report.

Fund Financial Statements (FFS)

ST. LANDRY PARISH CORONER'S OFFICE  
BALANCE SHEET - GOVERNMENTAL FUNDS  
DECEMBER 31, 2012

	ASSETS	<u>General</u>
Cash		\$ 85,456
Accounts Receivable		<u>7,975</u>
Total Assets		<u><u>\$ 93,431</u></u>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable		\$ 7,153
Accounts payable-Coroner		<u>86,278</u>
Total liabilities		<u>93,431</u>
Fund balances:		
Unassigned		<u>-</u>
Total fund balances		<u>-</u>
Total liabilities and fund balances		<u><u>\$ 93,431</u></u>

See accompanying notes and independent accountant's review report.

ST. LANDRY PARISH CORONER'S OFFICE  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2012

Total fund balance for governmental funds at December 31, 2012	<u>\$ -</u>
Total net position of governmental activities at December 31, 2012	<u><u>\$ -</u></u>

See accompanying notes and independent accountant's review report.

ST. LANDRY PARISH CORONER'S OFFICE  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>General Fund</u>
REVENUES:	
Revenues-St. Landry Parish	\$ 167,999
Revenues-Other Governments	36,525
Racino Revenue	47,739
Total Revenues	<u>252,264</u>
EXPENDITURES:	
Contractual Services:	
Service Fees	214,104
Other:	
Insurance	7,293
Professional Fees	2,400
Dues and Associations	99
Office Expense	324
Rents	14,400
Rent- Equipment	9,000
Miscellaneous	1,360
Supplies	617
Telephone	2,025
Travel/Transportation	<u>641</u>
Total Expenditures	<u>252,264</u>
Excess (Deficiency) of Revenues Over Expenditures	-
Fund Balance, Beginning	<u>-</u>
Fund Balance, Ending	<u><u>\$ -</u></u>

See accompanying notes and independent accountant's review report.

ST. LANDRY PARISH CORONER'S OFFICE  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2012

Total net change in fund balance for the year ended December 31, 2012 per Statements of Revenues, Expenditures and Changes in Fund Balances	\$ -
Total changes in net position for the year ended December 31, 2012 per Statement of Activities	<u>\$ -</u>

See accompanying notes and independent accountant's review report.

ST. LANDRY PARISH CORONER'S OFFICE

Notes to the Financial Statements

December 31, 2012

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting practices of the St. Landry Parish Coroner's Office conform to generally accepted accounting principles of the United States of America as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements, and Accounting Principles Board (APB) opinions on or before November 30, 1989 have been applied unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the industry audit guide, Audits of State and Local Governmental Units, published by the American Institute of Certified Public Accountants. The following is a summary of certain significant accounting policies:

Reporting Entity

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

Basis of Presentation

Government-Wide and Fund Financial Statements

The statement of net position and the statement of activities display information about the St. Landry Parish Coroner's Office as a whole. The statements distinguish between governmental and business type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods and services.

ST. LANDRY PARISH CORONER'S OFFICE  
Notes to the Financial Statements  
December 31, 2012

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

Fund Financial Statement:

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

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

Measurement Focus, Basis of Accounting

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

Measurement Focus

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

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

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

ST. LANDRY PARISH CORONER'S OFFICE

Notes to the Financial Statements

December 31, 2012

Basis of Accounting

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

Governmental fund financial statements are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as new current assets. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the current fiscal period.

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

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

Program Revenues

Program revenues included in the statement of Activities are derived directly from the program itself or from parties outside the Coroner's taxpayers or citizenry, as a whole.

Allocation of indirect expenses

The Coroner reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to these functions, but are reported separately in the Statement of Activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

Use of estimates in the preparation of financial statements

The preparation of financial statements in conformity with generally accepted principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the

ST. LANDRY PARISH CORONER'S OFFICE

Notes to the Financial Statements

December 31, 2012

financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

Concentration of Risks

The St. Landry Parish Coroner's Office receives support from the parish commission, other independently elected parish officials, and municipalities within the parish are excluded from the accompanying general purpose financial statements.

Budgetary Accounting

The St. Landry Parish Coroner's Office is legally required to prepare a budget. The budget is prepared and adopted prior to the beginning of each fiscal year and amended prior to year end.

Cash and Cash Equivalents

Cash includes amounts in demand deposit, interest – bearing demand, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less when purchased. Under state law, the municipality may deposit funds in demand deposits, interest – bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Interest-bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

Accounts Receivable

Accounts receivable represents fees that are assessed but have not been collected until 60 days after the year end. The balance of accounts receivable at December 31, 2012 is recorded in the amount of \$7,975. Since this amount was collected the allowance for doubtful accounts is -0-.

Capital Assets

Capital assets, which include furniture, fixtures, and equipment, are reported in the governmental activities columns of the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost or estimated cost if historical cost is not available. The St. Landry Parish Coroner's Office maintains a threshold level of \$500 or more for capitalizing capital assets.

ST. LANDRY PARISH CORONER'S OFFICE

Notes to the Financial Statements

December 31, 2012

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Furniture	5-10 years
Equipment	5-10 years

In the fund financial statements, capital assets used in government fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

H. Equity Classifications

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

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

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated. The St. Landry Parish Coroner's Office's policy is to first apply unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

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

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

ST. LANDRY PARISH CORONER'S OFFICE  
Notes to the Financial Statements  
December 31, 2012

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

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

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

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

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

I. Revenues, Expenditures, and Expenses

Program Revenues:

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

Expenditures/Expenses:

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

In the fund financial statements, governmental funds report expenditures of financial resources.

ST. LANDRY PARISH CORONER'S OFFICE  
Notes to the Financial Statements  
December 31, 2012

J. Recently Issued Accounting Standards

In June 2011, the GASB issued Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, to provide reporting guidance for deferred outflows and inflows of resources. The Coroner's management has not yet determined the impact implementation of these standards, which is required December 31, 2012, will have on the Coroner's financial statements, if any.

NOTE 2 CASH

Cash includes amounts in demand deposits and savings accounts. The cash balance is covered by Federal Deposit Insurance. Cash and cash equivalents include those investments purchased with original maturities of 90 days or less. The balance of cash at December 31, 2012 is recorded in the amount of \$85,456.

NOTE 3 EVALUATION OF SUBSEQUENT EVENTS

The project has evaluated subsequent events through June 19, 2013, the date which the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH CORONER'S OFFICE  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012

	Original Budget	Final Budget	Actual	Variance- Favorable (Unfavorable)
<b>REVENUES:</b>				
Revenues	\$ 248,698	\$ 248,698	\$ 252,264	\$ 3,566
Total Revenues	<u>248,698</u>	<u>248,698</u>	<u>252,264</u>	<u>3,566</u>
<b>EXPENDITURES:</b>				
Contractual Services:				
Service Fees	166,750	166,750	214,104	(47,354)
Other:				
Insurance	8,938	8,938	7,293	1,645
Professional Fees	3,600	3,600	2,400	1,200
Dues and Associations	700	700	99	601
Office Expense	29,050	29,050	324	28,726
Rents	19,200	19,200	14,400	4,800
Rent- Equipment	12,000	12,000	9,000	3,000
Miscellaneous	3,910	3,910	1,360	2,550
Supplies	350	350	617	(267)
Telephone	2,700	2,700	2,025	675
Travel/Transportation	1,500	1,500	641	859
Total Expenditures	<u>248,698</u>	<u>248,698</u>	<u>252,264</u>	<u>(3,566)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	-	-	-	-
Fund Balance, Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent accountant's review report.

**VIGE, TUJAGUE & NOEL**

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

151 N. 2<sup>ND</sup> STREET  
P. O. BOX 1006  
EUNICE, LOUISIANA 70535

SHIRLEY VIGE, JR., C.P.A.  
FRANK G. TUJAGUE, C.P.A.  
DOMINIQUE M. NOEL, C.P.A.

TELEPHONE:  
337-457-9324  
FAX:  
337-457-8743

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON  
PROCEDURES

Russell Pavich  
St. Landry Parish Coroner's Office  
Eunice, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the St. Landry Parish Coroner's Office and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about The St. Landry Parish Coroner's Office's compliance with certain laws and regulations during the year ended December 31, 2012 included in the accompanying *Louisiana Attestation Questionnaire*. Management of the St. Landry 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, we 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 38:2211-2296 (the public bid law).

We noted no expenditures made during the year for materials and supplies exceeding \$30,000 or public works exceeding \$150,000.

**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.

The St. Landry Parish Coroner's Office has no employees.

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.

The St. Landry Parish Coroner's Office has no employees.

### **Budgeting**

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

The St. Landry 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.

The St. Landry Parish Coroner's Office is not required to keep minutes.

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.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not 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;

We 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 42:13 (open meeting law).

The St. Landry Parish Coroner's Office had no requirements under the open meetings law.

**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.

We 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.

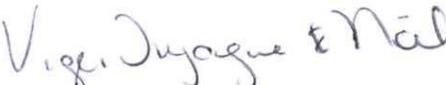
The St. Landry Parish Coroner's Office has no employees.

**Prior Comments and Recommendations**

The prior year report, dated December 31, 2011, did not include any comments or unresolved matters.

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

This report is intended solely for the use of management of the St. Landry 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 Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.

  
Vige, Tujague & Noël, CPA's  
Eunice, Louisiana  
June 19, 2013

ST. LANDRY PARISH CORONER'S OFFICE  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED DECEMBER 31, 2012

Current Findings

There were no findings for the current year ended December 31, 2012.

ST. LANDRY PARISH CORONER'S OFFICE  
SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES  
YEAR ENDED DECEMBER 31, 2012

There were no findings for the year ended December 31, 2011.

**ST. LANDRY PARISH CORONER'S OFFICE**  
**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Government)**

\_\_\_\_\_  
VIGE, TUJAGUE & NOEL, CPA'S  
\_\_\_\_\_  
P.O. BOX 1006  
\_\_\_\_\_  
EUNICE, LA 70535  
\_\_\_\_\_  
(Auditors)

In connection with your review of our financial statements as of December 31, 2012 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 June 19, 2013.

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2211, and, where applicable, the regulations of the Division of Administration and the 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 [ X ] No [ ]

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

Yes [ X ] No [ ]

**Meetings**

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

Yes [ X ] 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 [ X ] 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 [ X ] 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 that may occur subsequent to the issuance of your report.



Coroner 6-19-13 Date