

**ST. TAMMANY PARISH CORONER  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEARS ENDED DECEMBER 31, 2007 and 2006**

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 8/13/08

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# Silva & Associates, LLC

Certified Public Accountants

Brent A. Silva, CPA  
Kenneth J. Abney, CPA, MS Acct-Tax

Craig A. Silva, CPA  
Thomas A. Gurtner, CPA

## INDEPENDENT AUDITORS' REPORT

Dr. Peter R. Galvan, MD  
St. Tammany Parish Coroner  
Slidell, Louisiana

We have audited the accompanying basic financial statements of the St. Tammany Parish Coroner (the Coroner) as of December 31, 2007 as listed in the table of contents. These financial statements are the responsibility of the Coroner's management. Our responsibility is to express an opinion on these financial statements based on our audit. The basic financial statements of the St. Tammany Parish Coroner as of December 31, 2006, were audited by other auditors whose report dated May 15, 2007, expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the St. Tammany Parish Coroner as of December 31, 2007, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 7, 2008 on our consideration of St. Tammany Parish Coroner's internal control structure and on its compliance with laws and regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis and Budgetary Comparison information on pages 2 through 6 and 23 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

*Silva & Associates, L.L.C.*

May 7, 2008

4330 Dumaine St.  
New Orleans, LA 70119  
Office: (504) 833-2436  
Fax: (504) 484-0807

[www.silva-cpa.com](http://www.silva-cpa.com)

4331 Iberville St.  
Mandeville, LA 70471  
Office: (985) 626-8299  
Fax: (985) 626-9767

**ST. TAMMANY PARISH CORONER  
ST. TAMMANY, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

Within this section of the St. Tammany Parish Coroner's (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, 2007. 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.

**Financial Highlights**

- The Coroner's assets exceeded its liabilities by \$8.3 million (net asset) as of December 31, 2007. This is a \$7.4 million increase over December 31, 2006.
- Total net assets as of December 31, 2007 are comprised of the following:
  - (1) Capital assets, net of related debt, of \$1.4 million consisting of property and equipment, net of accumulated depreciation.
  - (2) Unrestricted net assets of \$7.0 million.
- The Coroner's governmental fund reported total fund balance of \$7 million as of December 31, 2007, which exists in the general fund primarily due to the accrual of 2007 property tax revenue that will be collected in 2008.

The above financial highlights are explained in more detail in the "Financial Analysis" section that follows.

**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.

***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 Assets*. This is the government-wide statement of financial position presenting information that includes all of the Coroner's assets and liabilities, with the difference reported as *net assets*. Over time, increases or decreases in net assets 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 assets 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 that are principally supported by the St. Tammany Parish Council.

The government-wide financial statements are presented on pages 7 and 8 of this report.

ST. TAMMANY PARISH CORONER  
ST. TAMMANY, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

*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 and budget related laws and regulations.

The Coroner uses governmental funds as follows:

*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 9 through 12 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 13 of this report.

*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 presentation. 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 page 23 of this report.

**ST. TAMMANY PARISH CORONER  
ST. TAMMANY, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**

**Financial Analysis of the Coroner as a Whole (dollars are in thousands)**

The Coroner's net assets (deficit) at December 31, 2007 and 2006 were \$8.3 million, and \$964 thousand, respectively. The following table (in thousands) provides a summary of the Coroner's net assets (deficit):

**St. Tammany Coroner's Net Assets**

	<u>2007</u>	<u>2006</u>
<b>Assets:</b>		
Current assets	\$ 7,219	\$ 1,044
Capital assets, net of accumulated depreciation	<u>1,430</u>	<u>163</u>
<b>Total assets</b>	<u>\$ 8,649</u>	<u>\$ 1,207</u>
<b>Liabilities:</b>		
Current liabilities	\$ 167	\$ 147
Long-term liabilities	<u>147</u>	<u>96</u>
<b>Total liabilities</b>	<u>\$ 314</u>	<u>\$ 243</u>
<b>Net assets:</b>		
Investment in capital assets, net of related debt	\$ 1,384	\$ 163
Unrestricted net assets	<u>6,951</u>	<u>803</u>
<b>Total net assets</b>	<u>\$ 8,335</u>	<u>\$ 964</u>

**Governmental activities:** Governmental activities increased St. Tammany Parish Coroner's net assets by \$7.4 million in 2007. Key elements of this increase are as follows (in thousands):

	<u>2007</u>	<u>2006</u>
<b>Revenues:</b>		
<b>Program:</b>		
Charges for services	\$ 139	\$ 175
Operating grants and contributions	49	27
<b>General:</b>		
Ad valorem taxes	8,075	-
State revenue sharing	149	-
Other	5	-
Interest	66	-
Intergovernmental Revenues	<u>1,342</u>	<u>2,230</u>
<b>Total revenues</b>	<u>\$ 9,825</u>	<u>\$ 2,432</u>
<b>Program expenses:</b>		
Health and welfare	<u>2,454</u>	<u>1,281</u>
<b>Changes in net assets</b>	<u>\$ 7,371</u>	<u>\$ 1,151</u>
<b>Beginning net assets/(deficit)</b>	<u>964</u>	<u>(187)</u>
<b>Ending net assets (deficit)</b>	<u>\$ 8,335</u>	<u>\$ 964</u>

**ST. TAMMANY PARISH CORONER  
ST. TAMMANY, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**

**Governmental activities (continued):** Intergovernmental revenues from the St. Tammany Parish Council were replaced by property tax revenues in 2007.

**Governmental Revenues**

Prior to 2006, the Coroner was heavily reliant on the St. Tammany Parish Council to support its operations. Beginning in 2006, the Coroner funded its operations primarily using property tax revenue and charges for services, and will no longer receive support from the St. Tammany Parish Council.

**Governmental Functional Expenses**

The function of the Coroner's office is health and welfare activities.

Health and welfare expenses in total were \$2.5 million in 2007 as compared to \$1.3 million in 2006. The increase of \$1.2 million from prior year is due to an increase in personnel services, state pension expense and equipment and supplies for the new forensic facility. The total payroll was \$1.2 million and \$673 thousand for the years ended 2007 and 2006, respectively. This resulted in a \$462 thousand increase in salary expense and a \$61 thousand increase in related payroll taxes and pension expenses from the prior year. Pension expense relates to a reduction in property tax revenues for mandatory contributions to the state pension fund for Parish employees.

**Financial Analysis of the Coroner's Funds**

***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 unreserved fund balance of \$7.1 million at December 31, 2007, an increase of \$6.2 million over the previous year.

**Budgetary Highlights**

***The General Fund*** - At December 31, 2007, actual expenditures exceeded the budget by \$1.4 million and actual revenues exceeded budget by \$7 million, the net effect of which was a \$5.6 million favorable budget variance. Due to the cooperative endeavor agreement between the Parish and the Coroner, 2007 ad valorem revenues not only reflect the amounts received in 2007 for 2006, but also the accrual of \$3.8 million in ad valorem revenue for 2007 that will be collected in 2008. Expenditures experienced a \$229 thousand and \$1.3 million unfavorable 2007 budget variance in materials and supplies and capital outlay, respectively, which was a result of purchases for the new forensic facility. The majority of these items were purchased by St. Tammany Parish as on-behalf payments with the bond revenue.

**Capital Assets**

The Coroner's investment in capital assets, net of accumulated depreciation, as of December 31, 2007 and 2006 was \$1.4 million and \$162 thousand, respectively. At December 31, 2007, the depreciable capital assets for governmental activities were 15% depreciated. The book value is at 85% of the original cost. See Note E for additional information about changes in capital assets during the fiscal year and the balance at the end of the year. The following table (in thousands) provides a summary of capital assets.

**ST. TAMMANY PARISH CORONER  
ST. TAMMANY, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**

**Capital Assets**

	<u>Governmental Activities</u>	
	<u>2007</u>	<u>2006</u>
Depreciable assets:		
Transportation equipment	\$ 233	\$ 151
Equipment and fixtures	579	126
Furniture and fixtures	61	-
DNA Equipment	<u>762</u>	<u>-</u>
 Total depreciable assets	 1,635	 277
 Less accumulated depreciation	 <u>251</u>	 <u>115</u>
 Book value - depreciable assets	 <u>\$ 1,384</u>	 <u>\$ 162</u>
 Percentage depreciated	 <u>15%</u>	 <u>41%</u>

**Contacting the Coroner's Financial Management**

This financial report is designed to provide a general overview of the Coroner's finances, comply with finance and budget 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 financial information, contact the Coroner's office, Dr. Peter R. Galvan, MD, 550 Brownswitch Road, Slidell, Louisiana 70458 or 985-781-1150.

**ST. TAMMANY PARISH CORONER  
STATEMENTS OF NET ASSETS  
DECEMBER 31, 2007 AND 2006**

ASSETS	Governmental Activities	
	2007	2006
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	\$ 3,212,071	\$ 983,100
Ad valorem receivable	3,770,088	-
Revenue sharing receivable	149,219	-
Due from other governmental entities	87,841	60,805
	7,219,219	1,043,905
<b>Non-current assets</b>		
Construction in progress	46,216	-
Capital assets, net	1,383,706	162,645
	1,429,922	
<b>TOTAL ASSETS</b>	8,649,141	1,206,550
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Accounts payable and accrued expenses	99,679	78,614
Due to other governmental entities	67,750	67,750
	167,429	146,364
<b>Non-current liabilities</b>		
Accrued compensated absences	147,453	95,981
<b>TOTAL LIABILITIES</b>	314,882	242,345
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	1,383,706	162,645
Unrestricted	6,950,553	801,560
<b>TOTAL NET ASSETS</b>	\$ 8,334,259	\$ 964,205

The accompanying notes are an integral part of these statements.

**ST. TAMMANY PARISH CORONER  
STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006**

		2007			
		Program Revenues			
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Net (Expense)/ Revenue and Changes in Net Assets Governmental Unit	
Governmental activities:					
Health and welfare	\$ 2,454,528	\$ 138,274	\$ 49,022	\$ (2,267,232)	
Total governmental activities	\$ 2,454,528	\$ 138,274	\$ 49,022	\$ (2,267,232)	
General revenues:					
				8,075,329	
				149,219	
				5,096	
				65,413	
				1,342,229	
				9,637,286	
				7,370,054	
				964,205	
				\$ 8,334,259	
2006					
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Net (Expense)/ Revenue and Changes in Net Assets Governmental Unit	
Governmental activities:					
Health and welfare	\$ 1,280,632	\$ 175,498	\$ 26,602	\$ (1,078,532)	
Total governmental activities	\$ 1,280,632	\$ 175,498	\$ 26,602	\$ (1,078,532)	
General revenues:					
				2,229,555	
				1,151,023	
				(186,818)	
				\$ 964,205	

The accompanying notes are an integral part of these statements.

**ST. TAMMANY PARISH CORONER  
BALANCE SHEETS - GOVERNMENTAL FUND  
DECEMBER 31, 2007 AND 2006**

	<b>2007</b>	<b>2006</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 3,212,071	\$ 983,100
Ad valorem receivable	3,770,088	-
Revenue sharing receivable	149,219	-
Due from other governmental entities	<u>87,841</u>	<u>60,805</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 7,219,219</u></u>	<u><u>\$ 1,043,905</u></u>
 <b>LIABILITIES AND FUND BALANCE/(DEFICIT)</b>		
<b>Liabilities</b>		
Accounts payable and accrued expenses	\$ 99,679	\$ 78,614
Due to other governmental entities	<u>67,750</u>	<u>67,750</u>
<b>Total liabilities</b>	167,429	146,364
<b>Fund balance/(deficit)</b>		
Fund balance/(deficit)	<u>7,051,790</u>	<u>897,541</u>
<b>Total fund balance/(deficit)</b>	<u><u>7,051,790</u></u>	<u><u>897,541</u></u>
<b>TOTAL LIABILITIES AND FUND BALANCE/(DEFICIT)</b>	<u><u>\$ 7,219,219</u></u>	<u><u>\$ 1,043,905</u></u>

The accompanying notes are an integral part of these statements.

**ST. TAMMANY PARISH CORONER  
RECONCILIATIONS OF THE GOVERNMENTAL FUND  
BALANCE SHEETS TO THE STATEMENTS OF NET ASSETS  
DECEMBER 31, 2007 AND 2006**

2007

Fund balance/(deficit) - total governmental fund \$ 7,051,790

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

Capital assets used in governmental activities are not financial  
resources and therefore are not reported in the funds

Governmental capital assets	\$ 1,681,318	
Less accumulated depreciation	<u>(251,396)</u>	
		1,429,922

Compensated absences used in governmental activities  
are not financial uses and therefore are not reported in  
the funds

Compensated absences		<u>(147,453)</u>
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Net assets/(deficit) of governmental activities \$ 8,334,259

2006

Fund balance/(deficit) - total governmental fund \$ 897,541

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

Capital assets used in governmental activities are not financial  
resources and therefore are not reported in the funds

Governmental capital assets	277,271	
Less accumulated depreciation	<u>(114,626)</u>	
		162,645

Compensated absences used in governmental activities  
are not financial uses and therefore are not reported in  
the funds

Compensated absences		<u>(95,981)</u>
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Net assets/(deficit) of governmental activities \$ 964,205

The accompanying notes are an integral part of these statements.

**ST. TAMMANY PARISH CORONER  
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE/(DEFICIT) - GENERAL FUND  
FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006**

	2007	2006
<b>REVENUES</b>		
<b>Intergovernmental</b>		
Intergovernmental revenues	\$ 1,342,229	\$ 2,229,555
Traffic fines and court fees	49,022	26,602
Charges for service	138,274	175,498
<b>General</b>		
Ad valorem taxes	8,075,329	-
State revenue sharing	149,219	-
Interest income	65,413	-
Other income	5,096	-
Total revenues	<u>9,824,582</u>	<u>2,431,655</u>
 <b>EXPENDITURES</b>		
<b>Health and welfare</b>		
Personnel services	1,195,962	672,618
Operating services	750,077	430,873
Materials and supplies	320,247	108,420
Capital outlay	<u>1,404,047</u>	<u>193,445</u>
Total expenditures	<u>3,670,333</u>	<u>1,405,356</u>
 <b>EXCESS OF REVENUES OVER EXPENDITURES</b>	 6,154,249	 1,026,299
 <b>Fund balance - beginning of year</b>	 <u>897,541</u>	 <u>(128,758)</u>
 <b>Fund balance - end of year</b>	 <u>\$ 7,051,790</u>	 <u>\$ 897,541</u>

The accompanying notes are an integral part of these statements.

**ST. TAMMANY PARISH CORONER  
RECONCILIATIONS OF THE STATEMENTS OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE/(DEFICIT) OF  
GOVERNMENTAL FUND TO THE STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006**

	2007	2006
Net changes in fund asset - total governmental fund	\$ 6,154,249	\$ 1,026,299
<p>Amounts reported for governmental activities in the statement of net assets are different because:</p>		
<p>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 capital expenditures net of the depreciation.</p>	1,267,277	148,947
<p>Governmental funds report compensated absences as expenditures when the amount is paid. In the statement of activities, the net accretion/decretion is reported as an expense.</p>	<u>(51,472)</u>	<u>(24,223)</u>
Changes in net assets in governmental activities	<u>\$ 7,370,054</u>	<u>\$ 1,151,023</u>

The accompanying notes are an integral part of these statements.

**ST. TAMMANY PARISH CORONER**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the St. Tammany Parish Coroner (the Coroner) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the governmental entity's accounting policies are described below.

**Reporting Entity**

As provided by Chapter 3 of Title 33 of the Louisiana Revised Statutes of 1950, the voters of St. Tammany Parish elect the St. Tammany Parish Coroner for a four-year term. The Coroner investigates all deaths, performs autopsies, furnishes death certificates, provides protective custody services and examines other cases for other crimes under police investigation.

The component-unit 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. 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 component unit financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Coroner.

As the governing authority of the Parish, for reporting purposes, the St. Tammany Parish Council is the financial reporting entity for St. Tammany Parish. The financial reporting entity consists of (a) the primary government (council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Tammany Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

- a) Appointing a voting majority of an organization's governing body, and the ability of the council to impose its will on that organization and/or the potential for the organization to provide specific financial benefits to or impose specific financial burden on the organization.
- b) Organizations for which the council does not appoint a voting majority but are fiscally dependent on the council.
- c) Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

**ST. TAMMANY PARISH CORONER**  
**NOTES TO FINANCIAL STATEMENTS**

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

Reporting Entity, continued

The St. Tammany Parish Coroner was determined to be a component unit of St. Tammany Parish, the reporting entity, because the reporting entity's financial statements would be misleading if data of the St. Tammany Parish Coroner was not included due to the significance of the relationship and scope of public services. The accompanying financial statements present information only on funds maintained by the St. Tammany Parish Coroner and do not present information on the Parish, the general government services provided by the Parish, or other governmental units that comprise the financial reporting entity.

Use of Estimates in the Preparation of Financial Statements

The preparation of the Coroner's financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect reported amounts of assets and liabilities as of December 31, 2007. Adjustments to the reported amounts of assets and liabilities and revenues and expenditures may be necessary in the future to the extent that future estimates or actual results are different from the estimates used in the 2007 financial statements.

Government-Wide Statements

The statement of net assets and the statement of activity display information about the Coroner. The Coroner's activities are financed through taxes, intergovernmental revenues, service fees and other non-exchange transactions. The governmental-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 that they are assessed.

Assets used in operation with an initial useful life that extends beyond one year are capitalized. Equipment, furniture and fixtures, leasehold improvements, and building are depreciated over their estimated useful lives. Depreciation is not calculated on land, land improvements or construction in progress. Accumulated depreciation is recorded at net of depreciable assets in the statement of net assets.

The statement of activities presents a comparison between direct expenses and program revenues for the activities of the Coroner. Program revenues consist of charges for services, which are revenue 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 a restriction that permit the resources to be used for a program's operating capital needs at the recipient government's discretion.

The financial statements of the St. Tammany Parish Coroner have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**ST. TAMMANY PARISH CORONER**  
**NOTES TO FINANCIAL STATEMENTS**

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

**Fund Accounting**

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 is a separate accounting entity using the modified accrual method to report revenues and expenditures.

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 funds. The only fund in 2007 and 2006 was the General Fund, which is the operating fund. The General Fund accounted for all of the financial resources of the Coroner.

**Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus only current assets and current liabilities generally are included on the balance sheet. The operating statement of the fund presents increases (i.e., revenues and other sources) and decreases (i.e., expenditures and other uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt and compensated absences are recorded as fund liabilities when due. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources. General capital asset acquisitions are reported as expenditures when incurred.

Those revenues of the Coroner susceptible to accrual are ad valorem taxes (property taxes), fees due from the Parish and other governmental units, and fees charged for autopsies, death certificates, and criminal investigations. Substantially all other revenues are recorded when received.

**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). Unexpended appropriations and any excess revenues over expenditures are carried forward to subsequent year as beginning fund balance.

**Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Coroner.

**ST. TAMMANY PARISH CORONER**  
**NOTES TO FINANCIAL STATEMENTS**

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

**Cash and Cash Equivalents**

Cash includes amounts in demand deposits, interest bearing demand deposits and money market accounts. It is the policy of the Coroner to treat highly liquid investments with a maturity of ninety (90) days or less as cash equivalents. Investments are stated at cost.

Louisiana revised statutes authorize the Coroner to invest in (1) United States bonds, treasury notes or certificates, or time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal offices in the State of Louisiana, an investment as stipulated in LSA-R.S. 39:1271, or any other federally insured investments or (2) in mutual or trust fund institutions, which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the U.S. Government or its agencies.

**Deferred Revenues**

The Coroner reports unearned deferred revenue in the governmental fund balance sheet. Deferred and unearned revenue arises when potential revenue does not meet both the measurable and available criteria for recognition in the current period. In general, monies received within thirty-one days after year-end are considered to have been for prior year services.

**Fixed Assets**

Fixed assets are recorded as expenditures at the time of purchase and the related assets are capitalized. All purchased fixed assets are valued at cost where historical records are available and at estimated historical costs where no historical records exist. Donated fixed 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 estimated lives of the classes as follows: furniture and fixtures, and morgue equipment (5 years); and transportation equipment (3 years).

**Receivables and Allowance for Uncollectible Receivables**

The financial statements for the Coroner contain no allowance for doubtful trade receivables. Uncollectible trade receivables (including amounts due from other governmental units) are recognized as uncollectible receivables at the time the information becomes available which would indicate the uncollectibility of the particular receivable.

Property taxes are levied on a calendar year basis, become due on December 31, and are considered delinquent on January 1. The Coroner authorized and levied a 4-mil ad valorem tax for operations, maintenance, and construction of a new facility for the year ended December 31, 2005. Ad valorem tax receivables are shown net of a 3.5% allowance for uncollectible taxes. The allowance is based on the collection of property taxes by other similar governmental entities in St. Tammany Parish.

**ST. TAMMANY PARISH CORONER**  
**NOTES TO FINANCIAL STATEMENTS**

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

**Fund Equity**

Reserves represent those portions of fund equity not appropriated for expenditures or legally segregated for a specific use.

**Net Assets**

Net assets 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.

**Pension Plan, Vacation, and Sick Leave Policies**

The Coroner contributes to a pension plan for its full-time employees (Note G). Full time employees are granted vacation benefits in varying amounts to specified maximums depending on tenure with the Coroner. The Coroner's policy is to allow employees to accumulate vacation and sick leave up to a maximum of thirty (30) days. Upon termination of service, employees are paid for unused leave.

The estimated portion of the liability for vested vacation and sick leave benefits is recorded as an expenditure and liability in the general fund.

**NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**Budget**

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 as a component unit of the St. Tammany Parish Council. The Coroner then legally adopts the budget.

The accompanying Combined Statement of Revenues, Expenditures, and Changes in Fund Balance – Actual and Budget (GAAP Basis) present comparisons of the legally adopted budget with actual data.

**NOTE C – CASH AND CASH EQUIVALENTS**

As of December 31, 2007 and 2006, the carrying amount of the Coroner's deposits was \$3,212,071 and \$983,100, respectively. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance 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. These deposits are secured from risk by \$200,000 of federal deposit insurance and \$4,495,000 of pledged securities held by the custodial banks in the name of the Coroner and the fiscal agent bank (GASB Category 2).

**ST. TAMMANY PARISH CORONER**

**NOTES TO FINANCIAL STATEMENTS**

**NOTE D – DUE TO/FROM OTHER GOVERNMENTAL UNITS**

The Coroner performs autopsies and protective custody services for other Parishes within the State of Louisiana. The Coroner also receives operating grant funds from the St. Tammany Parish Council, and an allocation of traffic fines and court fees from the St. Tammany Parish Sheriff. The amount owed to the Coroner from other governmental entities as of December 31, 2007 and 2006 was \$87,841 and \$60,805, respectively. As of December 31, 2007 and 2006, the Coroner owed \$67,750 and \$67,750, respectively, to another parish for protective custody services.

**NOTE E – CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended December 31, 2007 is as follows:

<b>Governmental Activities</b>	<b>Beginning Balance 01/01/07</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance 12/31/07</b>
<b>Cost</b>				
Transportation equipment	\$ 151,435	\$ 81,943	\$ -	\$ 233,378
Equipment and fixtures	125,836	453,532	-	579,368
Furniture and fixtures	-	60,561	-	60,561
DNA Equipment	-	761,795	-	761,795
	<u>277,271</u>	<u>1,357,831</u>	<u>-</u>	<u>1,635,102</u>
<b>Accumulated Depreciation</b>				
Transportation equipment	18,310	64,870	-	83,180
Equipment and fixtures	96,316	38,895	-	135,211
Furniture and fixtures	-	1,615	-	1,615
DNA Equipment	-	31,390	-	31,390
	<u>114,626</u>	<u>136,770</u>	<u>-</u>	<u>251,396</u>
<b>Net capital assets</b>	<u>\$ 162,645</u>	<u>\$ 1,221,061</u>	<u>\$ -</u>	<u>\$ 1,383,706</u>

**ST. TAMMANY PARISH CORONER**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE E – CAPITAL ASSETS (continued)**

Capital assets and depreciation activity as of and for the year ended December 31, 2006 is as follows:

<b>Governmental Activities</b>	<b>Beginning Balance 01/01/06</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance 12/31/06</b>
<b>Cost</b>				
Transportation equipment	\$ 63,714	\$ 151,435	\$ 63,714	\$ 151,435
Equipment and fixtures	93,971	31,865	-	125,836
	<u>157,685</u>	<u>183,300</u>	<u>63,714</u>	<u>277,271</u>
<b>Accumulated Depreciation</b>				
Transportation equipment	63,714	18,310	63,714	18,310
Equipment and fixtures	80,273	16,043	-	96,316
	<u>143,987</u>	<u>34,353</u>	<u>63,714</u>	<u>114,626</u>
<b>Net capital assets</b>	<u><b>\$ 13,698</b></u>	<u><b>\$ 148,947</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 162,645</b></u>

**NOTE F – CONTINGENT LIABILITIES**

At December 31, 2007 and 2006, there is no pending litigation or potential nondisclosed liabilities, which, in the opinion of the Coroner, would have a material adverse effect on the financial statements.

**NOTE G – PENSION PLAN**

Substantially all employees of the St. Tammany Parish Coroner are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost sharing), public employee retirement system (PERS), controlled and administered by a separate Board of Trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All participating employees of the Coroner are members of Plan A.

All permanent employees working at least 28 hours per week whom are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Employees who retire at or after 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 retirement benefits, payable monthly for life, equal to three percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental plan for service earned before January 1, 1980. 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. Benefits are established by state statute.

ST. TAMMANY PARISH CORONER

NOTES TO FINANCIAL STATEMENTS

The payroll for employees of the Coroner was \$1,070,999, \$618,716, and \$426,567, and payroll covered by the System was \$906,122, \$502,315, and \$360,058 for each of the years ended December 31, 2007, 2006, and 2005, respectively.

In addition to certain dedicated taxes that are remitted to the System, (which constitute major funding of the System) covered employees are required by state statute to contribute 9.50% of gross salary. The Coroner added an employer's match of 13.25% for the year ended December 31, 2007, and 12.75% for each of the years ended December 31, 2006 and 2005, respectively. The contributions for each of the years ended December 31, 2007, 2006, and 2005 were \$205,884, \$111,765, and \$68,319, of which \$86,081, \$47,720, and \$29,170 were contributed by employees and \$119,803, \$64,045, and \$39,149 were contributed by the Coroner, respectively.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained in writing to the Parochial Employees' Retirement System of Louisiana, P.O. Box 14619, Baton Rouge, Louisiana 70898-4619.

NOTE H - EXPENDITURES OF THE CORONER REQUIRED TO BE PAID BY THE PARISH

During the year ended December 31, 2007 the Coroner entered into a cooperative endeavor agreement with the St. Tammany Parish Council. Under this agreement, the Coroner is entitled to receive all ad valorem taxes directly net of the remittance of the annual bond payment to the Parish. During the year ended December 31, 2006 the aforementioned agreement was not in effect as the Coroner entered into an intergovernmental agreement with the Parish. The Parish collected the ad valorem taxes on behalf of the Coroner and reimbursed the Coroner for expenditures submitted by management of the Coroner.

NOTE I - RELATED PARTY TRANSACTIONS

The Coroner's office leases office space from JetCash, LLC under a 36 month lease which was entered into in January 2007. Prior to the signing of the lease, the Coroner's office rented office space from JetCash, LLC on a month to month basis. For the year ended December 31, 2006, Dr. Galvan was a 50% owner of this entity. Rental payments totaled \$5,100 for the fiscal year ended December 31, 2006. On January 1, 2007, Dr. Galvan terminated his ownership interest in JetCash, LLC. The current lease term is 36 months and provides for quarterly rental payments of \$10,335 each.

NOTE J - OPERATING LEASES

During the year ended December 31, 2006, office equipment was leased under a 5-year lease agreement expiring in Sept 2009. Monthly lease payments were \$112. This equipment was traded in during 2007 and the current equipment is being rented on a month to month basis. The total lease expense for 2007 was \$448.

NOTE K - COMPENSATED ABSENCES

During 2001, the Coroner's office adopted a policy for calculating compensated absences. The Coroner's office began accruing compensated absences during the year ended December 31, 2001. All full-time, permanent employees earn from 5 to 15 days of vacation, and 12 days of sick leave, each year, depending on length of service with the Coroner. An unlimited amount of vacation and sick leave may be carried forward to the next calendar year. Upon termination, earned vacation and sick leave are paid to the employee at the employee's current rate of pay.

ST. TAMMANY PARISH CORONER

NOTES TO FINANCIAL STATEMENTS

The cost of compensated absences (earned vacation and sick leave) are recognized as current year expenditures in the General Fund when leave is actually taken, or when employees are paid for accrued leave upon termination, retirement, or death. No liability is recorded in the General Fund for accrued compensated absences.

The summary for compensated absences is as follows:

<u>Balance</u> <u>1/1/2007</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>12/31/2007</u>
<u>\$ 95,981</u>	<u>\$ 98,338</u>	<u>\$ (46,866)</u>	<u>\$ 147,453</u>

  

<u>Balance</u> <u>1/1/2006</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>12/31/2006</u>
<u>\$ 71,758</u>	<u>\$ 42,458</u>	<u>\$ (18,235)</u>	<u>\$ 95,981</u>

**SUPPLEMENTAL INFORMATION**

**ST. TAMMANY PARISH CORONER  
STATEMENTS OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE/(DEFICIT) - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2007**

	General Fund			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Intergovernmental				
Intergovernmental Revenues	\$ -	\$ -	\$ 1,342,229	\$ 1,342,229
Traffic fines and court fees	28,000	42,000	49,022	7,022
Charges for service	130,000	120,150	138,274	18,124
General				
Ad valorem taxes	3,400,000	2,614,700	8,075,329	5,460,629
State revenue sharing	-	-	149,219	149,219
Interest income	-	63,000	65,413	2,413
Other income	-	22,500	5,096	(17,404)
Total revenues	<u>3,558,000</u>	<u>2,862,350</u>	<u>9,824,582</u>	<u>6,962,232</u>
<b>EXPENDITURES</b>				
Health and welfare				
Personnel services	1,727,600	1,394,150	1,195,962	198,188
Operating services	439,000	757,586	750,077	7,509
Materials and supplies	98,100	91,100	320,247	(229,147)
Capital outlay	350,000	76,500	1,404,047	(1,327,547)
Total expenditures	<u>2,614,700</u>	<u>2,319,336</u>	<u>3,670,333</u>	<u>(1,350,997)</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>				
	943,300	543,014	6,154,249	5,611,235
Fund balance - beginning of year				
	<u>388,346</u>	<u>897,541</u>	<u>897,541</u>	<u>-</u>
Fund balance - end of year				
	<u>\$ 1,331,646</u>	<u>\$ 1,440,555</u>	<u>\$ 7,051,790</u>	<u>\$ 5,611,235</u>

See independent auditor's report.

**OTHER INDEPENDENT AUDITORS' REPORTS**



# Silva & Associates, LLC

Certified Public Accountants

Brent A. Silva, CPA  
Kenneth J. Abney, CPA, MS Acct-Tax

Craig A. Silva, CPA  
Thomas A. Gurtner, CPA

**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**

Dr. Peter R. Galvan, MD  
St. Tammany Parish Coroner  
Slidell, Louisiana

We have audited the financial statements of the governmental activities of the St. Tammany Parish Coroner (the Coroner) for the year ended December 31, 2007, and have issued our report thereon dated May 7, 2008. 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.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered St. Tammany Parish Coroner's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the component-unit financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Coroner's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of St. Tammany Parish Coroner's internal control over financial reporting.

A *control deficiency* 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

4330 Dumaine St.  
New Orleans, LA 70119  
Office: (504) 833-2436  
Fax: (504) 484-0807

[www.silva-cpa.com](http://www.silva-cpa.com)

4331 Iberville St.  
Mandeville, LA 70471  
Office: (985) 626-8299  
Fax: (985) 626-9767

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Tammany Parish Coroner's financial statements are free of 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 determination of financial statement amounts. 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* and is described in the accompanying schedule of findings and questioned costs as item 2007-1.

The St. Tammany Parish Coroner's response to the finding in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the St. Tammany Parish Coroner's response and, accordingly, we do not express an opinion on it.

This report is intended for the information of the St. Tammany Parish Coroner's management and the Legislative Auditor of the State of Louisiana, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by Dr. Peter R. Galvan, MD, St. Tammany Parish Coroner, is a matter of public record.

Silva & Associates, L.L.C.

May 7, 2008

**ST. TAMMANY PARISH CORONER  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2007**

**COMPLIANCE AND OTHER MATTERS**

**Item 2007-1 – Budget amendments**

**Condition:** The Local Government Budget Act (LSA-R.S. 39:1301-1314) requires all independently elected officials prepare, adopt, and amend budgets for the General Fund in accordance with procedures described therein. For the year ended December 31, 2007, the Coroner did not amend the adopted budget to reflect amounts in excess of the 5% variation.

**Recommendation:** Management should implement procedures to ensure that the budget is properly amended in accordance with state laws.

**Management's Response and Corrective Action:** Management has implemented procedures to comply with the state budget laws. The 2008 budget will be amended in accordance with Revised Statute 39:1301-1314.

**ST. TAMMANY PARISH CORONER  
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2007**

**INTERNAL CONTROL OVER FINANCIAL REPORTING**

**Item 2006-1 – Interim Financial Statements**

**Condition:** Interim financial statements, whether monthly or quarterly, were not prepared.

**Current Status:** Management is generating quarterly financial statements for the Coroner's review and approval.

**COMPLIANCE AND OTHER MATTERS**

**Item 2006-2 – Publication of Budget**

**Condition:** The original 2006 budget was not published in the Coroner's official journal prior to adoption, as required by Revised Statute 39:1307

**Current Status:** Management has implemented procedures to ensure the compliance with state budget laws. The 2007 budget was published in accordance with Revised Statute 39:1307.