

## Chapter 19. On-Site Inspections and Examinations

### §1901. On-Site Inspections and Examinations Generally

A. The board shall have the right to make on-site inspections and examinations of cemetery authorities or other entities to verify compliance with the requirements of Title 8 and these rules at any time during normal working hours and by any employee of the board or other person designated by the board to do so.

AUTHORITY NOTE: Promulgated in accordance with R.S. 8:66 and R.S. 8:67.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Cemetery Board, LR 39:2750 (October 2013).

### §1903. On-Site Inspections and Examinations of Trust Funds [Formerly §1305]

A. The board shall have the right to make on-site inspections and examinations of the perpetual or endowed care trust funds or the merchandise trust funds of a cemetery authority or other entity and its books and records pertaining thereto at any time during normal working hours and by any employee of the board or other person designated by the board to do so.

AUTHORITY NOTE: Promulgated in accordance with R.S. 8:67.

HISTORICAL NOTE: Promulgated by the Department of Commerce, Cemetery Board, LR 8:467 (September 1982), amended by the Office of the Governor, Cemetery Board, LR 39:2750 (October 2013).

### §1905. Records

A. At a minimum, the following records shall be made available to the board for the purposes of the on-site examinations or inspections:

1. financial, accounting, ledgers, and trust records.

a. for the sale, transfer, or conveyance of any interment space or interment right, and the sale of any cemetery related merchandise or services, the accounting records must delineate all payments made under a purchase agreement or contract, less sales tax and interest or finance charges, if any, and the portion of the payment upon which deposits are required to the perpetual or endowed care trust fund or the merchandise trust fund;

2. contracts, invoices, purchase agreements, interment rights, and deeds related to the sale, transfer, or conveyance of any interment space, interment right, or the sale of any cemetery related merchandise and services;

3. by-laws and rules of the cemetery;

4. ownership records of interment spaces and interment rights;

5. detailed maps and/or plats of the cemetery;

6. interment records; and

7. additional documentation and information the board or its representative may deem necessary to verify compliance with the provisions of Title 8 and the rules of the board.

AUTHORITY NOTE: Promulgated in accordance with R.S. 8:67.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Cemetery Board, LR 39:2750 (October 2013).

### §1907. Verification of Compliance [Formerly §1305]

A. During any such on-site examination the representative of the board shall, including, without limitation:

1. ascertain whether all deposits required to be made to the trust funds have been timely made by the cemetery or other entity;

2. ascertain whether trust funds are being administered pursuant to title 8 and the rules of the board;

3. ascertain whether books and records of the cemetery or other entity are being maintained pursuant to title 8 and the rules of the board;

4. inspect the grounds and other facilities of the cemetery to determine if perpetual care maintenance is, in fact, being reasonably performed; and

5. ascertain whether cemetery related merchandise and services have been delivered or stored in compliance with title 8 and the rules of the board.

AUTHORITY NOTE: Promulgated in accordance with R.S. 8:67.

HISTORICAL NOTE: Promulgated by the Department of Commerce, Cemetery Board, LR 8:467 (September 1982), amended by the Office of the Governor, Cemetery Board, LR 39:2750 (October 2013).

#### **§1909. Examination Fees**

A. The board shall assess the cemetery or other entity the costs associated with the expenses of the examination for each trust fund according to the following schedule:

1. if the examination takes one hour or less, there will be no fee charged;

2. if the examination takes more than one hour, but less than two hours, the fee will be \$25 per cemetery, per examiner;

3. if the examination takes two hours or more, the fee will be \$50 per cemetery, per examiner, per day, up to two days; and

4. if the examination takes more than two days, the cost shall be paid by the cemetery authority in an amount not to exceed a total of \$500, unless irregularities are found, in which case, the cemetery authority shall pay the full cost of the examination.

AUTHORITY NOTE: Promulgated in accordance with R.S. 8:67.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Cemetery Board, LR 39:2751 (October 2013).

#### **§1911. Report of Examination**

A. The board shall furnish a copy of the on-site examination report to the cemetery, within a reasonable period of time, specifying any violations or exceptions noted during the examination. The cemetery shall have 30 days, after receipt of the report, in which to provide the board with a response to any violations or exceptions so noted.

AUTHORITY NOTE: Promulgated in accordance with R.S. 8:67.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Cemetery Board, LR 39:2751 (October 2013).