



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

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COLLECTION OF COURT COSTS AND FINES BY LOUISIANA JUDICIAL DISTRICTS

The state does not have an effective process for collecting court costs and fines imposed on convicted criminal offenders, but the 24th Judicial District Court in Jefferson Parish could serve as a collection model for the other 41 judicial districts, according to a report released Monday by Legislative Auditor Daryl Purpera.

The performance audit said the Jefferson Parish-based district court in 1998 dedicated staff to collect fines and court costs, has augmented that with an electronic case management and collection system, and has intercepted state taxes that are owed to offenders with outstanding court assessments.

As a result of those practices, the fines and court costs collected by the Jefferson Parish district court “have increased by 1,100 percent over the past 14 calendar years, from about \$258,000 in 1999 to over \$3.1 million in 2012,” auditors said. Using the 24th JDC’s cumulative collection rate of about 47 percent over the past 4 1/2 fiscal years, auditors estimated “as much as \$126 million in court costs and fines could remain uncollected statewide from the fiscal year 2012 assessments.” The report cautioned, however, that while as much as \$126 million may be uncollected statewide, “there is no guarantee this entire amount would be collected even with an effective collection process.”

The state auditor’s report says that Louisiana law now does not require judicial districts to track the amounts of court costs and fines assessed. “This information is needed to analyze collections,” the report said. It said the Legislature may want to consider requiring judicial districts to track assessment and collection data in the future.

Fines are assessed against a convicted criminal offender and the revenues they generate are split among the local municipality treasury (76 percent), the district attorney’s office (12 percent) and the parish sheriff who collects them (12 percent). Court costs are more widely disbursed to numerous entities, programs, and funds, ranging from parish coroners to crime-fighting organizations and victims funds, to crime labs and district public defenders’ offices.

The report said that Louisiana law does not designate “a central oversight agency” to monitor performance and provide guidance for collections in the 42 judicial districts. Auditors said both Texas and Florida “have statewide oversight entities” that monitor the effectiveness of and provide guidance to collection programs. The report said the state Supreme Court “should



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provide education and guidance to the 42 judicial districts in the collection of court costs and fines.”

It also recommended the Legislature “may wish to consider establishing or assigning a central oversight entity” to monitor collection performance and aid in improving collections statewide.

Auditors also found that collection practices vary from district to district in the state – and sometimes from parish to parish in the same judicial district. The report said they visited three districts and two of them did not “actively pursue the collection of court costs and fines. Instead, the two districts wait for offenders to initiate payment and make no effort to pursue uncollected amounts.”

The report said some of the concepts that can be implemented to enhance collections, based on best practices outlined by the National Center for State Courts, include dedicating staff to collections activities and implementing an electronic case management and collection system. Currently, district court officials cite a lack of resources or staff and technology as a barrier to effective collections.

The report also says the judicial districts could set up payment plans with offenders, “follow up with non-compliant offenders” by calls or mailed notices, then take more aggressive action if those methods fail. The report also pointed out that state law allows courts to hold and suspend offenders’ driver’s licenses for non-payment, or intercept their state tax refunds to pay the outstanding court assessments.

State law also does not specify how the judicial districts are to disburse partial payments received from offenders to various entities entitled to the money, according to the report. “As a result, at least six districts are not disbursing partial payments,” the report said. One district alone has collected more than \$700,000 in partially-paid court costs and fines that have not yet been disbursed, the report said.

It said that the state Supreme Court, through its Judicial Council, should come up with recommendations to the 42 judicial districts for the disbursement of partially paid court costs and fines. Auditors also recommended that the Legislature may want to amend state law to indicate how partial payments are to be disbursed.

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On Twitter: 24th Judicial District a model for collecting court costs and fees.