



Report Highlights

Louisiana Supreme Court

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Financial Audit Services • September 2023

Why We Conducted This Audit

We performed certain procedures at the Louisiana Supreme Court (Court) as a part of the 2022 Single Audit of the State of Louisiana, and to evaluate the Court's accountability over public funds for the period July 1, 2021, through June 30, 2023.

What We Found

- Administrative expenses for the Judges' Supplemental Compensation Fund (JSCF) are being paid with state general funds appropriated for the operations of the Court's Office of the Judicial Administrator instead of with the proceeds in the JSCF as required by state law. This results in noncompliance with state law and may be an improper use of state general funds.
- Civil filing fees collected by each clerk of court that are required by state law to be remitted to the Louisiana State Treasurer for deposit into the JSCF are instead being remitted to the Court's Office of the Judicial Administrator, resulting in noncompliance with state law.
- The Court did not ensure that travel reimbursements to judges for lodging expenses were in accordance with the Court's general administrative rules, resulting in overpayments to judges totaling \$1,828.
- Our auditors reviewed the status of the prior-report findings reported in the Court's procedural report dated November 3, 2021. We determined that management has resolved the prior-report findings related to Lack of Controls over Movable Property and Weaknesses in Controls over Payroll Taxes.

View the full report, including management's responses, at www.la.gov.