



Report Highlights

Louisiana Supreme Court

MICHAEL J. "MIKE"
WAGUESPACK, CPA

Audit Control # 80210010
Financial Audit Services • November 2021

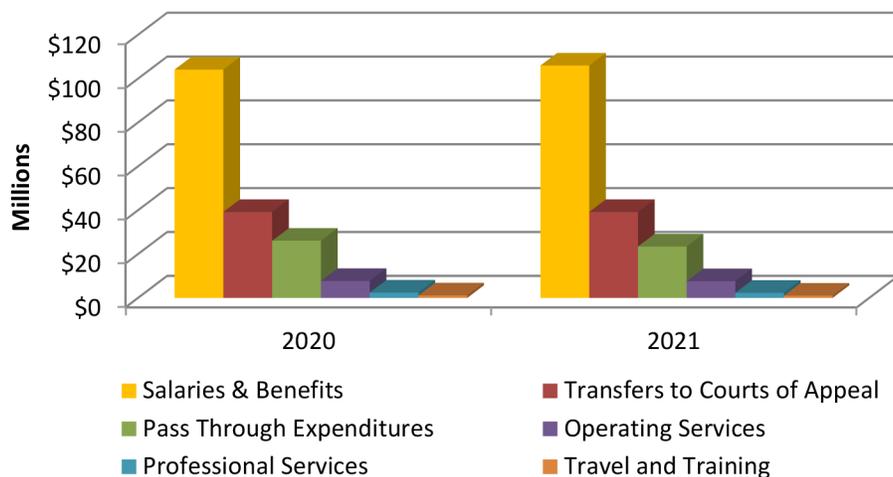
Why We Conducted This Work

We performed certain procedures at the Louisiana Supreme Court (Court) to evaluate certain controls the Court uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2019, through June 30, 2021.

What We Found

- The Court did not enter information in the state’s movable property system within the time frame required by state equipment management regulations. Eighty-four assets that were purchased from February 21, 2017, to April 12, 2021, with acquisition costs totaling \$581,720, were entered from one to 832 days after the required 60-day period. In addition, 25 assets purchased on August 12, 2020, with acquisition costs totaling \$40,582 that were required to be entered into the movable property system had not been entered into the system as of June 30, 2021.
- The Court did not have adequate controls to ensure that federal payroll taxes were paid and annual forms and information returns for tax periods prior to January 1, 2021, were submitted in accordance with due dates established by federal regulations.
- We performed procedures relating to movable property, payroll and personnel, and self-generated revenue. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds for the period examined.
- As shown below, salaries and benefits made up the majority of the Court’s expenditures in fiscal years 2020 and 2021.

Expenditures – Fiscal Years 2020 and 2021



Source: Fiscal Year 2020 and 2021 Annual Fiscal Reports

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