



Carr, Riggs & Ingram, LLC
111 Veterans Memorial Blvd.
Suite 350
Metairie, Louisiana 70005

(504) 833-2436
(504) 484-0807 (fax)
www.CRIcpa.com

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Bernette J. Johnson
Supreme Court of Louisiana
New Orleans, Louisiana

We have performed the procedures enumerated below, which were agreed to by Supreme Court of Louisiana (the Supreme Court) to assist you in evaluating the Louisiana Judicial College Fee collection procedures for the fiscal period July 1, 2016 through June 30, 2017. The sufficiency of these procedures is the sole responsibility of the Supreme Court. Consequently we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

1. Obtain a listing of all jurisdictions required to pay the \$.50 fee for the Louisiana Judicial College from management and management's representation that the list is complete and accurate.

Results: Management supplied the listing of all jurisdictions and represented to its completeness and accuracy.

2. Indiscriminately select 30 jurisdictions and request the Louisiana Judicial College Form A (Form A) for three (3) months selected from the period July 2016 through June 2017 from each jurisdiction. For each jurisdiction selected, obtain a listing of court filings and compare the total number of filings from the Judicial College's internal Excel listing to the total number of filings reported on the Form A for the respective period.

Results: We noted one (1) exception. The Iberia 16th District 2nd Civil Court Form A for the month of August 2016 which listed zero cases while the Judicial College's internal Excel listing had 79 cases.

3. From the Form A's selected in procedure two (2) above, recalculate the fee remitted to the Louisiana Judicial College based on the number of court cases filed.

Results: We noted sixteen (16) instances where the recalculation of the fee did not agree to the number of cases filed on the Form A or the listing of court filings provided. See below for details.

	Jurisdiction	Month	Recalculation of Fee	Fee remitted	Difference (under)/over remitted
1	Supreme Court	January 2017	\$ 37.00	\$ 37.50	\$ 0.50
2	Caddo (Traffic and Criminal)	November 2016	\$ 221.00	\$ 217.01	\$ (3.99)
3	Caddo (Traffic and Criminal)	December 2016	\$ 231.50	\$ 217.50	\$ (14.00)
4	Jefferson Civil 24th District Docket II	September 2016	\$ 391.00	\$ 350.00	\$ (41.00)
5	Jefferson Civil 24th District Docket II	November 2016	\$ 408.50	\$ 402.50	\$ (6.00)
6	Jefferson Civil 24th District Docket II	February 2017	\$ 376.50	\$ 366.25	\$ (10.25)
7	Livingston (Traffic and Criminal)	September 2016	\$ 220.50	\$ 379.19	\$ 158.69
8	Livingston (Traffic and Criminal)	December 2016	\$ 147.50	\$ 273.26	\$ 125.76
9	Livingston (Traffic and Criminal)	February 2017	\$ 176.50	\$ 326.97	\$ 150.47
10	Jefferson Parish 1st and 2nd SO	November 2016	\$ -	\$ 1,061.65	\$ 1,061.65
11	Jefferson Parish 1st and 2nd SO	January 2017	\$ -	\$ 1,132.41	\$ 1,132.41
12	Jefferson Parish 1st and 2nd SO	March 2017	\$ -	\$ 1,471.64	\$ 1,471.64
13	New Orleans Municipal and Traffic Court	January 2017	\$ 843.50	\$ 898.50	\$ 55.00
14	Iberia 16th District 2nd Civil Court	August 2016	\$ 39.50	\$ 75.00	\$ 35.50
15	Iberia 16th District 2nd Civil Court	December 2016	\$ -	\$ 100.00	\$ 100.00
16	Iberia 16th District 2nd Civil Court	February 2017	\$ -	\$ 74.50	\$ 74.50

4. Using the Form A's selected in procedure two (2) above, trace the payment remitted by jurisdiction to the detailed bank deposit listing from the Louisiana Judicial College.

Results: We noted five (5) exceptions where the payment remitted by the jurisdiction were not included in detailed bank deposit listings provided by the Louisiana Judicial College. See below for details.

	Jurisdiction	Month
1	Supreme Court	September 2016
2	Supreme Court	January 2017
3	Supreme Court	March 2017
4	Acadia 15th District Civil	November 2016
5	Claiborne 2nd District Civil	November 2016

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Louisiana Judicial College Fee collection procedures. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Supreme Court of Louisiana and the Louisiana Legislative auditor and is not intended to be and should not be used by anyone other than those specified parties.

Carr, Riggs & Ingram, L.L.C.

August 21, 2018



August 21, 2018

Louisiana Legislative Auditor
1600 North 3rd Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

And

Carr, Riggs & Ingram, LLC
111 Veterans Blvd.
Suite 350
Metairie, LA 70005

RE: Management's Response to the Louisiana Judicial College Fee collection procedures

Dear Sirs:

I was pleased with the results of the agreed-upon procedures report. We collect from nearly 500 courts each month, handling and process thousands of checks each year. The report confirms that the procedures we have in place, which are extremely staff intensive, are necessary for accountability and transparency. The very few inconsistencies that were revealed through the agreed-upon procedures are all easily understood in light of the system's reliance on an honor system of reporting and manual input.

In response to the exceptions noted in the agreed-upon procedures on the Louisiana Judicial College fee collections the Supreme Court has the following responses.

Procedure #2:

Results: We noted one (1) exception. The Iberia 16th District 2nd Civil Court Form A for the month of August 2016 which listed zero cases while the Judicial College's internal Excel listing had 79 cases.

Management's response: If the Court submitted a Form A that erroneously indicated zero cases, but included a check which indicated payment for 79 cases (\$39.50), that calculation could have been inferred and entered on the internal spreadsheet.

Procedure #3:

Results: We noted sixteen (16) instances where the recalculation of the fee did not agree to the number of cases filed on the Form A or the listing of court filings provided.

Management's response: Each Court is responsible for the accurate reporting of their case load on the Form A each month. Again, if a Court submits a Form A that is incorrect (blank, incomplete, or doesn't match the amount of the check accompanying the Form A) we have no mechanism in place to verify the reason for the discrepancy between the two. There is no system in place for the Judicial College to verify the proper number of cases heard by each court on a monthly basis. The submitters sign the Form A attesting to the accuracy of the information they are providing. In addition courts have the ability to waive or reduce fees on a case by case basis. This reduction or waiver of fees is allocated across all court fees collected on an individual case which further complicates the recalculation of fees. So it is not the case that every check is simply the number of cases indicated on the form multiplied by \$.50. Unless the submitter includes that information in the comment section of the form, we do not know how the calculation was made at the Court.

Procedure #4:

Results: We noted five (5) exceptions where the payment remitted by the jurisdiction were not included in detailed bank deposit listings provided by the Louisiana Judicial College.

Management's response: These are payments that were done by Electronic Funds Transfer, and so would not appear on our internal bank deposit documentation.

The external accountants looked at 90 discrete transactions over a 3-month period. While the discrepancies are few, there is always room for improvement. As a result of this report, the Judicial College has implemented the following procedural changes:

1. In the event that a given jurisdiction does not file a Form A for 2 consecutive months, they will receive a reminder notice from the College.
2. We have modified the Form A to be clear that any discrepancy between the Form A and the check should be explained.
3. In the event that the Form A and the check do not match, and the submitter has not indicated a reason for the discrepancy on the form, we will return the Form A and the check.
4. In the event that a Court is using an older version of the Form A (one of the older versions does not accurately reflect the filing categories) we will send them a letter along with the correct Form A.

I think implementing these changes will help us to tighten up this process even further.

Sincerely,

Tracy L. Thompson
Executive Director