

LOUISIANA SUPREME COURT  
STATE OF LOUISIANA



FINANCIAL AUDIT SERVICES  
MANAGEMENT LETTER  
ISSUED MAY 1, 2019

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# Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE

Louisiana Supreme Court



May 2019

Audit Control # 80190017

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## Introduction

As a part of the Single Audit of the State of Louisiana (Single Audit) for the fiscal year ended June 30, 2018, we performed procedures at the Louisiana Supreme Court (Court) to evaluate the effectiveness of the Court's internal controls over the Highway Safety Cluster of federal programs and to determine whether the Court complied with applicable laws and regulations. In addition, we determined whether management has taken actions to correct the finding reported in the prior engagement.

## Results of Our Procedures

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### Follow-up on Prior-report Finding

Our auditors reviewed the status of the prior-report finding in the Court's procedural report dated September 27, 2017. We determined that management has resolved the prior-report finding related to Improper Employee Payroll Activity.

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### Federal Compliance - Single Audit of the State of Louisiana

As a part of the Single Audit for the year ended June 30, 2018, we performed internal control and compliance testing as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) on the Court's major federal program, the Highway Safety Cluster (CFDA 20.600 *State and Community Highway Safety*, 20.610 *State Traffic Safety Information System Improvements Grants*, and 20.616 *National Priority Safety Programs*).

Those tests included evaluating the effectiveness of the Court's internal controls designed to prevent or detect material noncompliance with program requirements and tests to determine whether the Court complied with applicable program requirements.

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## Other Procedures

In addition to the Single Audit procedures noted previously, we performed certain procedures that included obtaining, documenting, and reviewing the Court's internal control and compliance with related laws and regulations over cash, statutory dedication revenue, payroll expenditures, and travel expenditures.

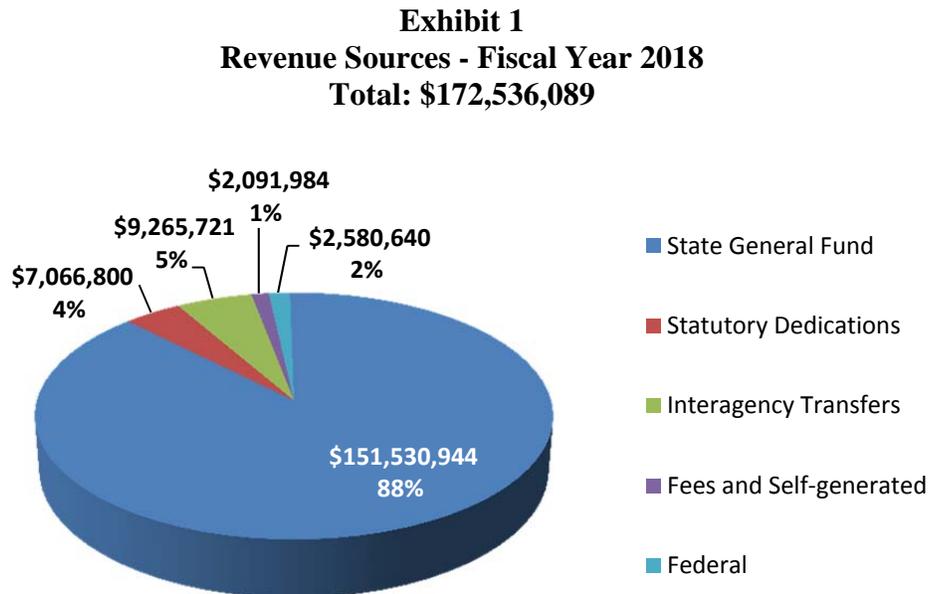
Based on these procedures, we did not report any findings.

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## Trend Analysis

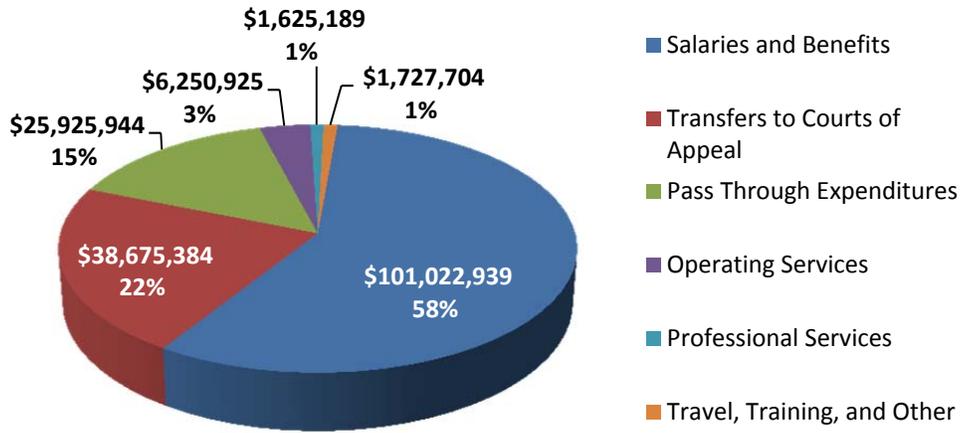
We compared the most current and prior-year financial activity using the Court's Annual Fiscal Reports and/or system-generated reports and obtained explanations from the Court's management for any significant variances. We also prepared an analysis of the Court's revenues and expenditures for fiscal year 2018.

As shown in Exhibit 1, the Court was primarily funded with state General Fund monies in fiscal year 2018. The majority of the Court's expenditures in fiscal year 2018 were for salaries and benefits, as shown in Exhibit 2.



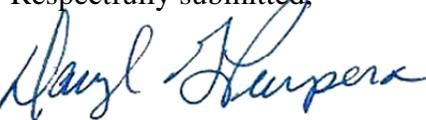
Source: Fiscal Year 2018 Annual Fiscal Report

**Exhibit 2**  
**Expenditures - Fiscal Year 2018**  
**Total: \$175,228,085**



Source: Fiscal Year 2018 Annual Fiscal Report

Under Louisiana Revised Statute 24:513, this letter is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,  
  
Daryl G. Purpera, CPA, CFE  
Legislative Auditor

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## APPENDIX A: SCOPE AND METHODOLOGY

We performed certain procedures at the Louisiana Supreme Court (Court) for the period from July 1, 2017, through June 30, 2018, to evaluate relevant systems of internal control in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. The procedures included inquiry, observation, review of policies and procedures, and a review of relevant laws and regulations. Our procedures, summarized below, are a part of the Single Audit of the State of Louisiana (Single Audit) for the year ended June 30, 2018.

- We evaluated the Court's operations and system of internal controls through inquiry, observation, and review of its policies and procedures, including a review of the laws and regulations applicable to the Court.
- We performed procedures on the Highway Safety Cluster (CFDA 20.600 *State and Community Highway Safety*, 20.610 *State Traffic Safety Information System Improvements Grants*, and 20.616 *National Priority Safety Programs*) of federal programs for the year ended June 30, 2018, as a part of the 2018 Single Audit.
- We compared the most current and prior-year financial activity using the Court's Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from the Court's management for significant variances.

In addition, we performed procedures for the period July 1, 2017, through April 25, 2019, on cash, statutory dedication revenue, payroll expenditures, and travel expenditures. The scope of these procedures was significantly less than an audit conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

The purpose of this report is solely to describe the scope of our work at the Court and not to provide an opinion on the effectiveness of the Court's internal control over financial reporting or on compliance. Accordingly, this report is not intended to be, and should not be, used for any other purposes.

We did not audit or review the Court's Annual Fiscal Report, and accordingly, we do not express an opinion on that report. The Court's accounts are an integral part of the state of Louisiana's CAFR, upon which the Louisiana Legislative Auditor expresses opinions.