



Report Highlights

Louisiana Supreme Court

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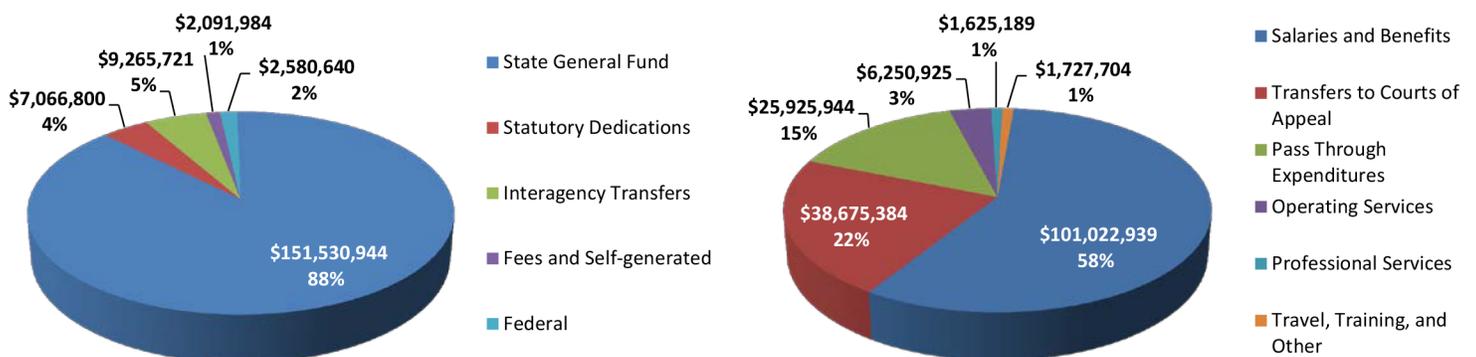
Why We Conducted This Audit

We performed certain procedures at the Louisiana Supreme Court (Court) as a part of the 2018 Single Audit of the State of Louisiana, and to evaluate the Court's accountability over public funds for the period July 1, 2017, through April 25, 2019.

What We Found

- 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.
- We performed internal control and compliance testing related to the Court's administering of the Highway Safety Cluster, which was a major federal program for fiscal year 2018. Based on these procedures, we did not report any findings.
- We evaluated internal controls and transactions relating to cash, statutory dedication revenue, payroll expenditures, and travel expenditures. We found these controls provided reasonable assurance of accountability over public funds for the period examined.
- In fiscal year 2018 the Court was primarily funded with state General Fund monies (88%), and the majority of the Court's expenditures (58%) were for salaries and benefits.

Revenue Sources and Expenditures - Fiscal Year 2018



Source: Fiscal Year 2018 Annual Fiscal Report

View the full report at www.lla.la.gov.