

LOUISIANA JUDICIAL COLLEGE
OF THE SUPREME COURT OF LOUISIANA
NEW ORLEANS, LOUISIANA
AGREED-UPON PROCEDURES
FOR THE PERIOD
JULY 1, 2017 THROUGH JUNE 30, 2018



ERICKSEN KRENTEL^{LLP}
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS



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, 2017 through June 30, 2018. 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 attached in Schedule "1."

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. 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.

December 31, 2018
New Orleans, Louisiana

Certified Public Accountants

**LOUISIANA JUDICIAL COLLEGE
OF THE SUPREME COURT OF LOUISIANA
AGREED-UPON PROCEDURES
JULY 1, 2017 – JUNE 30, 2018**

Agreed-Upon Procedures

Procedures:

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.

Procedures:

2. Indiscriminately select 30 jurisdictions and request the Louisiana Judicial College Form A (Form A) for three (3) months selected from the period July 2017 through June 2018 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 seven (7) exceptions:

1. The Acadia Parish 15th Civil District Court Form A for the month of December 2017 listed 78 cases while the Judicial College's internal Excel listing had 37 cases.
2. The St Helena Parish 21st Civil District Court Form A for the month of December 2017 was not provided.
3. The St Helena Parish 21st Civil District Court Form A for the month of January 2018 was not provided.
4. The St Helena Parish 21st Civil District Court Form A for the month of April 2018 was not provided.
5. The City of Westwego Court Form A for the month of December 2017 did not list the number of cases.
6. The City of Westwego Court Form A for the month of January 2018 did not list the number of cases.
7. The City of Westwego Court Form A for the month of April 2018 did not list the number of cases.

**LOUISIANA JUDICIAL COLLEGE
OF THE SUPREME COURT OF LOUISIANA
AGREED-UPON PROCEDURES (CONTINUED)
JULY 1, 2017 – JUNE 30, 2018**

Procedures:

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 twenty-four (24) instances where the recalculation of the fee based on the number of filings on the submitted Form A did not agree to the amount remitted. See below for details:

<u>Jurisdiction</u>	<u>Month</u>	<u>Recalculated fee*</u>	<u>Fee remitted</u>	<u>Difference (under)/over remitted</u>
1 Calcasieu Parish 14th District Court (SO DCA)	January 2018	\$ 103.00	\$ 101.90	\$ (1.10)
2 Calcasieu Parish 14th District Court (SO DCA)	April 2018	\$ 117.50	\$ 111.50	\$ (6.00)
3 Iberville Parish 18th District Court (Tr and Cr)	April 2018	\$ 62.50	\$ 65.50	\$ 3.00
4 Sabine Parish 11th District Court (Civ)	December 2017	\$ 28.50	\$ 29.00	\$ 0.50
5 Sabine Parish 11th District Court (Civ)	January 2018	\$ 23.50	\$ 30.50	\$ 7.00
6 Sabine Parish 11th District Court (Civ)	April 2018	\$ 40.00	\$ 35.50	\$ (4.50)
7 St. Helena 21st District Court (Civ)	December 2017	\$ -	\$ 10.00	\$ 10.00
8 St. Helena 21st District Court (Civ)	January 2018	\$ -	\$ 9.50	\$ 9.50
9 St. Helena 21st District Court (Civ)	April 2018	\$ -	\$ 9.50	\$ 9.50
10 Tensas Parish 6th District Court (Civ)	December 2017	\$ 5.00	\$ 4.00	\$ (1.00)
11 City of Alexandria	December 2017	\$ 162.50	\$ 143.22	\$ (19.28)
12 City of Alexandria	January 2018	\$ 151.50	\$ 184.12	\$ 32.62
13 City of Alexandria	April 2018	\$ 250.00	\$ 235.11	\$ (14.89)
14 City of Opelousas	December 2017	\$ 38.00	\$ 39.00	\$ 1.00
15 City of Opelousas	January 2018	\$ 27.00	\$ 28.00	\$ 1.00
16 City of Opelousas	April 2018	\$ 56.50	\$ 55.50	\$ (1.00)
17 City of Pineville	December 2017	\$ 129.00	\$ 111.39	\$ (17.61)
18 City of Pineville	January 2018	\$ 151.00	\$ 129.43	\$ (21.57)
19 City of Pineville	April 2018	\$ 161.50	\$ 136.85	\$ (24.65)
20 City of New Llano	December 2017	\$ 45.00	\$ 44.42	\$ (0.58)
21 City of New Llano	January 2018	\$ 46.00	\$ 44.07	\$ (1.93)
22 City of Westwego	December 2017	\$ -	\$ 110.50	\$ 110.50
23 City of Westwego	January 2018	\$ -	\$ 165.50	\$ 165.50
24 City of Westwego	April 2018	\$ -	\$ 216.50	\$ 216.50

* Recalculated by multiplying number of filings reported by the jurisdiction on Form A by the \$.50 per filing fee.

**LOUISIANA JUDICIAL COLLEGE
OF THE SUPREME COURT OF LOUISIANA
AGREED-UPON PROCEDURES (CONTINUED)
JULY 1, 2017 – JUNE 30, 2018**

Procedures:

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 no exceptions performing these procedures. Detailed bank deposit listings were provided to support all of our sample items, and agreed to the amounts remitted without exception.

Louisiana Judicial COLLEGE

INSTILLING KNOWLEDGE
INSPIRING CONFIDENCE
ENSURING JUSTICE FOR ALL



December 31, 2018

Justice John L. Weimer
Co-Chair

Justice Scott J. Crichton
Co-Chair

Judge Allison H. Penzato
President

Judge Lori A. Landry
Vice President

Chief Judge Susan Chehardy
Secretary

Judge Kirk Williams
Treasurer

Judge William J. Crain
Immediate Past President

Tracy L. Thompson
Executive Director

Professor William R. Corbett
Faculty Advisor

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

And

Ericksen Krentel, LLP
4227 Canal Street
New Orleans, LA 70119

Re: Management's Response to the Louisiana Judicial College Fee collection procedures agreed-upon procedures report

Dear Sirs:

I am pleased with the results of the agreed-upon procedures report. We collect from nearly 500 courts each month, handling and processing 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 few inconsistencies that were revealed through the agreed-upon procedures are 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 seven (7) exceptions:

1. The Acadia Parish 15th Civil District Court Form A for the month of December 2017 listed 78 cases while the Judicial College's internal Excel listing had 37 cases.
2. The St Helena Parish 21st Civil District Court Form A for the month of December 2017 was not provided.
3. The St Helena Parish 21st Civil District Court Form A for the month of January 2018 was not provided.
4. The St Helena Parish 21st Civil District Court Form A for the month of April 2018 was not provided.
5. The City of Westwego Court Form A for the month of December 2017 did not list the number of cases.

6. The City of Westwego Court Form A for the month of January 2018 did not list the number of cases.
7. The City of Westwego Court Form A for the month of April 2018 did not list the number of cases.

Management's response: Exception 1 above appears to be a keying error in the Excel listing used by the Judicial College. This error has been brought to the attention of the staff that prepare and review the Excel listing, and used to educate staff and reviewers on the kind of errors that can occur in manually-generated listings.

Exceptions 2 – 4 above relate to a Court that did not provide a Form A to the Judicial College when they provided their payment remittances. We have recently implemented changes to our system including adopting a policy of returning checks and forms that do not comply with our requirements. We believe this new policy will address future similar instances of exception. Additionally, we have modified our internal policies such that in the event a jurisdiction does not file a Form A for two (2) consecutive months, we will send them a reminder notice.

Exceptions 5 – 7 above relate to a Court that did not adequately complete Form A for the months selected. We have recently implemented changes to our system including adopting a policy of returning checks and forms that do not comply with our requirements. We believe this new policy will address future similar instances of exception.

Procedure #3:

Results: We noted twenty-four (24) instances where the recalculation of the fee based on the number of filings on the submitted Form A did not agree to the amount remitted.

Management's response: Each Court is responsible for the accurate reporting of their case load on the Form A each month. 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. Therefore, the amount of fees remitted each month is often not calculated as simply as multiplying \$.50 by the number of cases reported on the Form A. In response to these complexities, which have been noted in the past, we have modified the Form A to be clear that any discrepancy between the Form A and the amount of the check should be explained.

The external accountants looked at 90 discrete transactions over a 3-month period. While the discrepancies noted were few and explainable, we look forward to using this report to further improve our policies and procedures. Additionally, we believe that the procedural changes already made and noted above will reduce exceptions in future years.

Sincerely,

Tracy L. Thompson

Tracy L. Thompson
Executive Director