



# Report Highlights

## Louisiana Supreme Court

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Audit Control # 80170087  
Financial Audit Services • September 2017

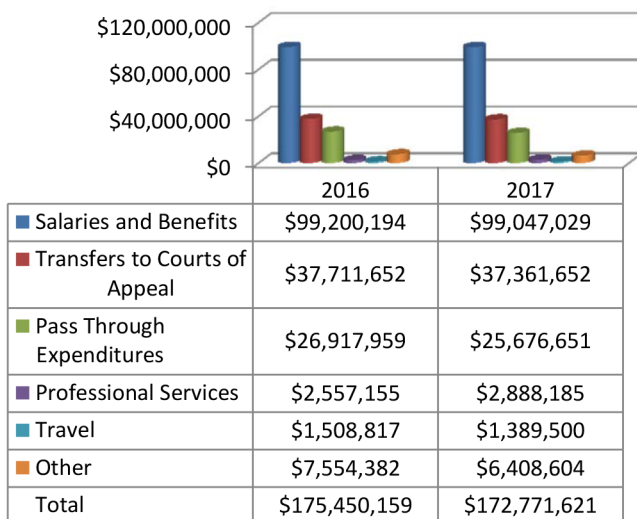
### Why We Conducted This Work

We conducted procedures at the Louisiana Supreme Court (Court) to evaluate certain internal controls the Court uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and overall accountability over public funds for the period July 1, 2015, through June 30, 2017.

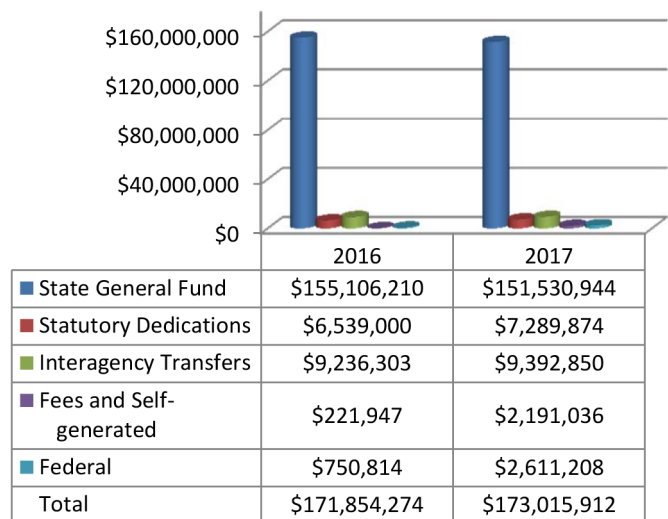
### What We Found

- The Court launched an investigation when payroll documentation for a judge assignment requested by the Legislative Auditor could not be located. As a result of the investigation, the Court identified more than \$116,000 in fraudulent payroll payments made by a former Court payroll supervisor.
- We evaluated internal controls and transactions relating to cash, payroll expenditures, travel card expenditures, professional services contracts, and movable property. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds for the period examined.
- The majority of the Court’s expenditures for fiscal years 2016 and 2017 was for salaries and benefits. The Court was primarily funded with state General Fund monies in fiscal years 2016 and 2017.

**Expenditures  
Fiscal Years 2016 and 2017**



**Revenue Sources  
Fiscal Years 2016 and 2017**



Source: Fiscal Year 2016 and 2017 Annual Fiscal Reports

View the full report, including management’s response, at [www.la.gov](http://www.la.gov).