

# **LOUISIANA SUPREME COURT**

STATE OF LOUISIANA

FINANCIAL AUDIT SERVICES

**Management Letter**  
**Issued May 20, 2026**

**LOUISIANA LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
BATON ROUGE, LOUISIANA 70804-9397**

**LEGISLATIVE AUDITOR**  
MICHAEL J. "MIKE" WAGUESPACK, CPA

**FIRST ASSISTANT LEGISLATIVE AUDITOR**  
BETH Q. DAVIS, CPA

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report is available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and online at [www.la.la.gov](http://www.la.la.gov). When contacting the office, you may refer to Agency ID No. 3414 or Report ID No. 80250021 for additional information.

This document is produced by the Louisiana Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. One copy of this public document was produced at an approximate cost of \$3.60. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Jenifer Schaye, General Counsel, at 225-339-3800.

---

# Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA



Louisiana Supreme Court

May 2026

Audit Control # 80250021

---

## Introduction

---

As a part of our work related to the Single Audit of the State of Louisiana (Single Audit) for the fiscal year ended June 30, 2025, we performed procedures at the Louisiana Supreme Court (Court) to evaluate the effectiveness of the Court's internal controls over the Temporary Assistance for Needy Families federal program and to determine whether the Court complied with applicable laws and regulations.

In addition to the procedures noted above, we also performed certain other procedures for the period July 1, 2023 through June 30, 2025.

We also determined whether management has taken actions to correct the findings reported in the prior report.

## Results of Our Procedures

---

---

### Follow-up on Prior-report Findings

Our auditors reviewed the status of the prior-report findings reported in the Court's management letter dated September 20, 2023. The prior-report findings related to Noncompliance with Fee Remittance Requirements for the Judges' Supplemental Compensation Fund (JSCF) and Weakness in Controls over Travel Reimbursements are considered resolved. The prior-report finding related to Noncompliance with Administrative Expense Requirements for the JSCF has not been resolved and is addressed again in this letter.

---

### Current Report Finding

#### Noncompliance with Administrative Expense Requirements for the JSCF

Administrative expenses for the JSCF are being paid with other state funds appropriated for the operations of the Louisiana Supreme Court's Office of the Judicial Administrator instead of with the proceeds in the JSCF as required by state law. This results in noncompliance with state law and may be an improper use of state funds.

Louisiana Revised Statute (R.S.) 13:10.3 imposes a nonrefundable fee for every civil filing in the office of each clerk of city, parish, juvenile, family, district, appellate, and Supreme Court, and requires each clerk of court to remit all costs so collected to the State Treasurer monthly on or before the tenth day of each calendar month; provides that the Judicial Administrator is responsible for the distribution of the proceeds of the fund; provides that the JSCF shall be used solely and exclusively for salary supplements to judges and commissioners, for related costs of state or municipal retirement funds, and for necessary and associated administrative expenses; and provides that after making provisions for necessary and associated administrative expenses, the JSCF Board shall authorize the Judicial Administrator to distribute the proceeds from the fund monthly for the supplemental compensation to the judges and commissioners and for the associated retirement contributions.

The Judicial Administrator did not ensure that costs incurred for administering the JSCF were reimbursed from the JSCF. In addition, the JSCF Board did not ensure that provisions for the monthly administrative expenses were made before authorizing the Judicial Administrator to distribute the remaining proceeds of the JSCF in accordance with state law. The Court estimated the administrative costs incurred by the Judicial Administrator to be approximately \$44,000 during fiscal year 2025, as of March 25, 2025.

This occurred because the JSCF Board believes that it is acceptable to fund the administrative costs with other state appropriations rather than from the JSCF.

The Judicial Administrator and/or the JSCF Board should seek clarification from the state legislature as to the intent of the law in regard to payment of the JSCF's administrative expenses. Until intent is clarified, the JSCF Board should reimburse the Judicial Administrator for the costs of administering the JSCF and should make provisions for administrative expenses before the monthly payment of supplemental compensation to the judges and commissioners and payment of the associated retirement contributions are made by the Judicial Administrator.

In response to the finding, the Louisiana Supreme Court issued a statement that the JSCF is an independent entity (see Appendix A, page 1). Also, two responses were received from the JSCF Board. The JSCF Board first provided that the matter will be discussed at the following Board meeting in April 2026 (see Appendix A, pages 2 through 20). The second response from the JSCF Board noted that this issue was discussed at the April Board meeting, and it was decided that if the Supreme Court sends the JSCF Board an itemized invoice for administrative expenses, the JSCF Board Chairman will have the authority to approve payment up to \$4,500 a month beginning May 1, 2026 (see Appendix A, pages 78 through 80). In addition, responses to the JSCF Board's letters were provided by Louisiana Supreme Court Chief Justice John L. Weimer. In the first response, he disagreed with delaying action by the Board until April 2026 (See Appendix A, pages 21 through 77). In Chief Justice Weimer's second response, he disagreed with the JSCF Board's decision to only pay for future expenses when billed by the Court instead of also paying for expenses incurred in prior years, and he states the payment for administrative expenses is a statutory

obligation, and therefore, the Court should not have to send a bill to the JSCF Board (see Appendix A, pages 81 through 100).

---

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

As a part of the Single Audit for the year ended June 30, 2025, 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, Temporary Assistance for Needy Families (Assistance Listing 93.558).

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

---

### **Other Procedures**

In addition to the Single Audit procedures noted above, we performed certain procedures that included obtaining, documenting, and reviewing the Court's internal control and compliance with related laws and regulations over the JSCF, travel reimbursements, meal per diem payments, payroll, payment of a one-time stipend, and certain controls over information technology access.

Based on the results of these procedures, we reported a finding related to Noncompliance with Administrative Expense Requirements for the JSCF, as described previously.

Our procedures related to travel reimbursements included a review of meal per diem payments to Justices. In addition to the daily meal per diem payments allowed for Justices on official duty, Justices also receive a monthly reimbursement for "housing and other expenses" pursuant to R.S. 13:103. While the phrase "housing and other expenses" could be interpreted to mean lodging and all associated travel costs, which would include meals, it appears that the Court interpreted the words "and other expenses" in R.S. 13:103 to mean only those expenses related to housing, such as utilities. Due to the unclear meaning of "other expenses," we recommend the Court seek an amendment to R.S. 13:103 to change the language to "housing and other expenses related to housing" (or similar language) for clarification. In the alternative, we recommend the Court amend its Travel Rules to clarify their interpretation of R.S. 13:103 as only applying to housing and other expenses related to housing.

The majority of the Louisiana Supreme Court Justices responded in an email to the above recommendation with, "The Court will review the current travel rules, including

the Justices Travel Rule, and will clarify the rule in accordance with your recommendation.” Chief Justice Weimer provided a separate written response in which he disagrees that the law is unclear and that taking meals per diem from both the Travel Rule enacted by the Justices and the statute enacted by the Legislature is “double dipping” (see Appendix A, pages 101 through 135).

---

### **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.

The recommendations in this letter represent, in our judgment, those most likely to bring about beneficial improvements to the operations of the Court. The nature of the recommendations, their implementation costs, and their potential impact on the operations of the Court should be considered in reaching decisions on courses of action. The finding related to the Court’s compliance with applicable laws and regulations should be addressed immediately by management.

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

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Mike Waguespack", with a long horizontal flourish extending to the right.

Michael J. "Mike" Waguespack, CPA  
Legislative Auditor

DF:LA:RR:BQD:aa

LASC2025

# APPENDIX A: MANAGEMENT’S RESPONSES

---

Page

## **Noncompliance with Administrative Expense Requirements for the Judges’ Supplemental Compensation Fund (JSCF) Finding Responses**

Louisiana Supreme Court Response .....	A.1
JSCF Board First Response .....	A.2
Chief Justice First Response .....	A.21
JSCF Board Second Response .....	A.78
Chief Justice Second Response .....	A.81

## **Meal Per Diem Recommendation Response**

Chief Justice Response .....	A.101
------------------------------	-------





CHIEF JUSTICE  
JOHN L. WEIMER  
JUDICIAL ADMINISTRATOR  
SANDRA A. VUJNOVICH

# Supreme Court

STATE OF LOUISIANA  
400 ROYAL STREET  
SUITE 1190  
New Orleans  
70130-8101

TELEPHONE (504) 310-2550  
FAX (504) 310-2587

October 14, 2025

Mr. Michael J. "Mike" Waguespack, CPA  
Legislative Auditor  
1600 North Third Street  
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack,

As requested by your office, the Louisiana Supreme Court (Court) provides the following official response to the reportable audit finding.

**Finding: Noncompliance with Administrative Expense Requirements for the Judges' Supplemental Compensation Fund**

A majority of the Louisiana Supreme Court issued a statement that the Judges' Supplemental Compensation Fund (JSCF) is an independent entity. The Court appreciates receiving information regarding the Legislative Auditor's findings.

Sincerely,

A handwritten signature in black ink that reads "John L. Weimer".

John L. Weimer  
Chief Justice



**Judges' Supplemental Compensation Fund Board**  
STATE OF LOUISIANA

**Chair:**

**Judge William H. Burris**  
Twenty-second Judicial  
District Court, appointed  
by Louisiana District  
Judges Association

**Vice Chair:**

**Judge Lala B. Sylvester**  
Tenth Judicial District  
Court, appointed by  
Louisiana District Judges  
Association

**Members:**

**Judge Richard E. Starling,  
Jr.**

Alexandria City Court,  
appointed by Louisiana  
City Judges Association

**Judge Candyce G. Perret**

Third Circuit Court of  
Appeal, appointed by  
Conference of Court of  
Appeal Judges

**Ms. Linda Lightfoot**

Appointed by Chief  
Justice John L. Weimer  
as his designee

Sandra Vujnovich  
Judicial  
Administrator  
(504) 310-2550  
Fax: (504) 310-2587

October 31, 2025

Via email to [LApostol@LLA.La.gov](mailto:LApostol@LLA.La.gov)

Michael J. "Mike" Waguespack, CPA  
Louisiana Legislative Auditor  
1600 North Third Street  
Baton Rouge, Louisiana 70804-9397

Dear Mr. Waguespack:

Thank you for the email correspondence of October 8, 2025 from Ms. Lidia Apostol, CPA, which I received on October 14, 2025 as Chair of the Judges' Supplemental Compensation Fund (JSCF) Board. The letter requests a response of the Board to a finding relative to an audit conducted of the Louisiana Supreme Court, entitled "Noncompliance with Administrative Expense Requirements for the Judges' Supplemental Compensation Fund." Your letter was received shortly after the Board's fall meeting which was held on October 6, 2025. Our next meeting is scheduled for a date to be determined in April, 2026, during the Spring Judges Conference in Lafayette, Louisiana. At that time, as Chair I will schedule this matter on the Board's meeting agenda for consideration.

By way of background, as you know, the JSCF was created by La. RS 13:10.3 in 1985. My understanding is that the issue of administrative expenses being owed to the Louisiana Supreme Court was only raised in recent years, prior to my appointment to the Board, and concerns whether salaries of court employees who help administer the Fund, or a portion thereof, should be reimbursed by the Fund to the Louisiana Supreme Court. I understand that in 2021, the Board received a letter from the Louisiana Supreme Court, conveying the following action taken by the Court's Administrative Conference on March 10, 2021, regarding the JSCF:

Action: Moved by Justice Genovese that this court shall neither charge nor assess the Judges' Supplemental Compensation Fund or its Board for any alleged administrative expenses now or in the past, and that the Chief Justice of this court shall notify each member of the Judges' Supplemental Compensation Fund Board of the action taken by the majority of this court. Seconded by Justice Crichton. The motion was adopted. Chief Justice Weimer recorded his vote as opposed. (See Attachment 1.)

Subsequently, in response to a finding from the 2023 audit of the Louisiana Supreme Court, on August 31, 2023, six of the seven Justices of the Louisiana Supreme Court advised of the Court's disagreement with your office on the meaning of "necessary and associated administrative expenses" in La. R.S. 13:10.3(A) & (D) and specifically "whether the work performed by court employees is part of the court's overhead (and hence is neither quantifiable nor reimbursable), or whether an obligation exists to quantify and reimburse the employees' work done on behalf of the JSCF and its Board." (See Attachment 2.) The letter also provided:

Pursuant to R.S. 13:10.3, the JSCF Board is a separate and distinct entity from the Supreme Court; it is the JSCF Board that is statutorily-charged with how proceeds are collected and disbursed. As a courtesy, however, the court has transmitted the Legislative Auditor's findings and the Supreme Court's official response to the JSCF Board. Notably, the Louisiana Supreme Court has advised the JSCF Board that no reimbursements are due to the Court.

Since my appointment to the Board, effective January 1, 2023, no invoice or request for repayment of a portion of Supreme Court employees' salaries has been submitted to the Board by the Supreme Court, and no such reimbursements have been made to the Court by the Board.

On Friday, October 3, 2025, immediately before the Board's most recent meeting of October 6, 2025, I received an email from the Supreme Court, advising of an action taken by the Supreme Court's Administrative Conference on October 1, 2025, as follows (See Attachment 3.):

Action: Moved by Justice McCallum that the Louisiana Supreme Court recognizes the statutory independence of the Judges' Supplemental Compensation Board and that the Chief Justice of this court shall notify each member of the Judges' Supplemental Compensation Fund Board of the action taken by the majority of this court. The motion was adopted by a vote of 5-1. Justice Crain recorded his vote as opposed, and Justice Hughes did not vote.

On Saturday, October 4, 2025, the agenda for the October 6, 2025 Board meeting was amended to include the following item: "Revisiting the issue of administrative expenses and an audit to determine the amount of such expenses." At the Board meeting of October 6, 2025, a motion was made to consider payment of administrative expenses of a portion of Supreme Court employees' salaries, but the motion failed for lack of a second. During the October 6, 2025 meeting, it was pointed out that at the June 13, 2025 Board meeting, the Board unanimously voted to pay banking fees attendant to the Fund, as a "direct administrative expense of the Fund." (See Attachment 4.) The Board also discussed that once the Supreme Court portal was completed, fees would be owed by the Board to the Supreme Court to reimburse for portal expenses attributable to the Fund's utilization of the portal for collection of data and filing fees payable to the Fund in accordance with La. R.S. 13:10.3.

As mentioned above, the auditor's request for a response from the Board to audit findings was received October 14, 2025, several days after the most recent Board meeting.

The JSCF Board, as a statutory entity, operates pursuant to open meetings law, which requires in-person meetings. The five current members of the Board reside throughout the state. Customarily, because the Board was composed of five judges, the meetings were scheduled in conjunction with the Fall Judges Conference and the Spring Judges Conference where the judges would be in attendance. (Currently, four of five board members are judges). The next scheduled Board meeting will be at the Spring Judges Conference in Lafayette (April 16-17, 2026). At that time, this matter will be placed on the Board's agenda for review and full consideration, including but not limited to whether "administrative expenses" include a portion of salaries of Supreme Court employees who assist in administering the Fund. In the event it is concluded that additional administrative expenses are owed by the Board to the Court and will be accepted by the Court, please note that in accordance with the Board's policy, a reserve of at least \$500,000 is maintained in the Fund.

Sincerely,



Judge William H. Burris, Chair

cc: Lidia Apostol, CPA, Audit Manager  
JSCF Board members  
Justices

# **ATTACHMENT 1**



Supreme Court  
STATE OF LOUISIANA  
Nobis Oculum

CHIEF JUSTICE  
JOHN L. WEIMER

JUSTICES  
WILLIAM J. CHAM  
SCOTT J. CRICHTON  
JAMES T. GENOVESE  
JAY B. MCALLUM  
JEFFERSON D. HUGHES III  
PIPER B. GRIFFIN

Sixth District  
First District  
Second District  
Third District  
Fourth District  
Fifth District  
Seventh District

JOHN TARTLTON OLIVIER  
CLERK OF COURT

400 Royal St., Suite 4200  
NEW ORLEANS, LA 70130-8102

TELEPHONE (504) 810-2300  
HOME PAGE <http://www.lscba.org>

March 16, 2021

Hon. Timothy Marcel, Chair  
Judges' Supplemental Compensation Fund Board  
via email delivery to: [tmarcel@stcharlesgov.net](mailto:tmarcel@stcharlesgov.net)

Re: Message from the Supreme Court's Administrative Conference

Dear Judge Marcel:

Below, please find an action taken by the Supreme Court's Administrative Conference on March 10, 2021, regarding the JSCF.

Action: Moved by Justice Genoveso that this court shall neither charge nor assess the Judges' Supplemental Compensation Fund or its Board for any alleged administrative expenses now or in the past, and that the Chief Justice of this court shall notify each member of the Judges' Supplemental Compensation Fund Board of the action taken by the majority of this court. Seconded by Justice Crichton. The motion was adopted. Chief Justice Weimer recorded his vote as opposed.

Sincerely,

John L. Weimer  
Chief Justice, Louisiana Supreme Court

JLW/smg

cc:

Honorable Gary Flays  
Judge, Pineville City Court  
via email to: Ghays79090@aol.com

Honorable William A. Morvant  
Judge, 19th Judicial District Court  
via email to: wmorvant@brla.gov

Honorable Mitchell Theriot  
Judge, First Circuit Court of Appeal  
via email to: mrtheriot@la-fcca.org

Honorable John Weimer  
Chief Justice, Supreme Court  
via email to: jweimer@lasc.org

# **ATTACHMENT 2**



Supreme Court  
STATE OF LOUISIANA  
New Orleans

JUSTICES

WILLIAM J. CRAIN	First District
SCOTT J. CRICHTON	Second District
JAMES T. GENOVESE	Third District
JAY B. MCCALLUM	Fourth District
JEFFERSON D. HUGHES III	Fifth District
PIPER D. GRIFFIN	Seventh District

VERONICA O. KOCLANES  
CLERK OF COURT

400 Royal St., Suite 4200  
NEW ORLEANS, LA 70130-8102

TELEPHONE (504) 310-2300  
HOME PAGE <http://www.lscs.org>

August 31, 2023

Mr. Michael J. "Mike" Waguespack, CPA  
Legislative Auditor  
1600 North Third Street  
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack,

As requested by your office, the Louisiana Supreme Court (Court) provides the following official response to the reportable audit finding.

**Finding: Noncompliance with Administrative Expense Requirements for the Judges' Supplemental Compensation Fund**

The Judicial Administrator takes direction from the Supreme Court. At the time R.S. 13:10.3 was enacted, the accounting department reported directly to the Judicial Administrator. Presently, the accounting department does not report directly to the Judicial Administrator. The Judicial Administrator's statutory obligations relative to Judges' Supplemental Compensation Fund (JSCF) are administered by employees of both the Judicial Administrator's office and the accounting department. We will not revisit that which has already been thoroughly considered regarding administrative expenses, including legislation introduced in the 2023 Regular Session of the Louisiana Legislature, which failed to get voted out of committee. However, the Louisiana Supreme Court and the Legislative Auditor disagree on the meaning of "necessary and associated administrative expenses" in La. R.S. 13:10.3(A) & (D) and whether the work performed by court employees is part of the court's overhead (and hence is neither quantifiable nor reimbursable), or whether an obligation exists to quantify and reimburse the employees' work done on behalf of the JSCF and its Board.

As noted in the finding, the Legislative Auditor suggests that the "Judicial Administrator and/or the JSCF Board should seek clarification from the State legislature as to the intent of the law in regard to payment of the JSCF's administrative expenses." The Judicial Administrator will provide any needed information to any legislator who might wish to clarify the need for reimbursement described in R.S. 13:10.3. Again, an Act that would have changed the meaning to conform to the interpretation of the Legislative Auditor failed to be voted out of committee.


The finding by the Legislative Auditor also suggests that "[u]ntil intent is clarified, the JSCF Board should reimburse the Judicial Administrator for the costs of administering the JSCF and should make provisions for administrative expenses before the monthly payment of supplemental compensation ... ." Pursuant to R.S. 13:10.3, the JSCF Board is a separate and distinct entity from the Supreme Court; it is the JSCF Board that is statutorily-charged with how proceeds are collected and disbursed. As a courtesy, however, the Court has transmitted the Legislative Auditor's findings and the Supreme Court's official response to the JSCF Board. Notably, the Louisiana Supreme Court has advised the JSCF Board that no reimbursements are due to the Court.

Sincerely,

  
Justice Jefferson D. Hughes, III

  
Justice William J. Crain

  
Justice Scott J. Crichton

  
Justice Jay B. McCallum

  
Justice James T. Genovese

  
Justice Piper D. Griffin

# **ATTACHMENT 3**



Supreme Court  
STATE OF LOUISIANA  
New Orleans

CHIEF JUSTICE  
JOHN L. WEIMER  
SIXTH DISTRICT

JUSTICES  
WILLIAM J. CRAIN  
JOHN MICHAEL GUIDRY  
CADE R. COLE  
JAY B. MCCALLUM  
JEFFERSON HUGHES  
PIPER D. GRIFFIN

FIRST DISTRICT  
SECOND DISTRICT  
THIRD DISTRICT  
FOURTH DISTRICT  
FIFTH DISTRICT  
SEVENTH DISTRICT

VERONICA O. KOCLANES  
CLERK OF COURT  
400 ROYAL ST., SUITE 4200  
NEW ORLEANS, LA 70130-8102  
TELEPHONE (504) 310-2300  
HOMEPAGE <https://www.jsoe.org>

October 3, 2025

Hon. William Burris, Chair  
Judges' Supplemental Compensation Fund Board  
Via email to: [wburris@stpgov.org](mailto:wburris@stpgov.org)

Re: Message from the Supreme Court's Administrative Conference

Dear Judge Burris:

Below please find an action taken by the Supreme Court's Administrative Conference on October 1, 2025, regarding the JSCF.

Action: Moved by Justice McCallum that the Louisiana Supreme Court recognizes the statutory independence of the Judges' Supplemental Compensation Board and that the Chief Justice of this court shall notify each member of the Judges' Supplemental Compensation Fund Board of the action taken by the majority of this court. The motion was adopted by a vote of 5-1. Justice Crain recorded his vote as opposed, and Justice Hughes did not vote.

Sincerely,

Chief Justice John L. Weimer

CC:

Honorable Lyla Sylvester, Vice Chair

Judge, 10<sup>th</sup> JDC

Via email to:

[judgesylvestere@cp-tel.net](mailto:judgesylvestere@cp-tel.net)

Linda Lightfoot

Designee of Chief Justice Weimer

Via email to: [benandlindalightfoot@cox.net](mailto:benandlindalightfoot@cox.net)

Honorable Candyce G. Perret

Judge, 3<sup>rd</sup> Circuit Court of Appeal

Via email to: [jperret@la3circuit.org](mailto:jperret@la3circuit.org)

Honorable Richard E. Starling, Jr.

Judge, Alexandria City Court

Via email to: [judgestarling@sudenlinkmail.com](mailto:judgestarling@sudenlinkmail.com)

Sandra Vujnovich

Judicial Administrator, Louisiana Supreme Court

Via email to: [svujnovich@lasc.org](mailto:svujnovich@lasc.org)

Bryan Wolff

CFO, Louisiana Supreme Court

Via email to: [bwolff@lasc.org](mailto:bwolff@lasc.org)

# ATTACHMENT 4

# Judges' Supplemental Compensation Fund Board

Friday, June 13, 2025, 1:30 pm  
Louisiana Court of Appeal, First Circuit  
Baton Rouge, Louisiana

\*\*\*\*\*

1. CALL TO ORDER at 1:35 p.m.

2. ROLL CALL (Sandra Vujnovich)

Judge William Burris	present
Ms. Linda Lightfoot	present
Judge Candyce G. Perret	present
Judge Richard E. Starling, Jr.	present
Judge Lala Sylvester	present

Also present were Sandra Vujnovich, Judicial Administrator; Bryan Wolff, LASC CFO; and several members of the public.

3. WELCOME NEW BOARD MEMBERS

New Board members Ms. Linda Lightfoot, Judge Candyce Perret, and Judge Richard Starling were welcomed to the Board.

4. APPROVAL OF MINUTES

June 26, 2024 Meeting - On motion duly seconded, the minutes of the June 26, 2024 Board meeting were approved without objection.

5. ELECTION OF CHAIR AND VICE-CHAIR

As the previous Chair and Vice-Chair were no longer on the Board, the floor was opened for elections. For the position of Chair, Judge Lala Sylvester nominated Judge William Burris; Judge Candyce Perret seconded the nomination. Judge Burris was elected Chair without objection. For the position of Vice-Chair, Judge William Burris nominated Judge Lala Sylvester; Judge Candyce Perret seconded the nomination. Judge Sylvester was elected Vice-Chair without objection.

Thereafter, Chair Judge Burris conducted the meeting.

## 6. REPORTS

### 6.1 Bryan Wolff, LASC CFO

6.1.1 JSCF Current Balance – Mr. Wolff reported that as of April 30, 2025, the cash balance was \$804,259; as of May 31, 2025, the cash balance was approximately \$940,000.

6.1.2 Collections – Mr. Wolff reported that collections were going well. Total collections in 2023 were approximately \$6,080,000, and in 2024 were approximately \$6,118,335. Year to date collections were approximately \$2,118,000, projected to total approximately \$6,353,000 for 2025.

6.1.3 Revenue – Mr. Wolff reported that average monthly revenues were approximately \$525,000. In response to a question, Mr. Wolff responded that the difference between Collections and Revenue is attributable to earned interest.

## 7. ACTION ITEMS

Upon the recommendation of Mr. Wolff, the agenda was amended to discuss the following action items out of order.

7.4 Review CPI (Consumer Price Index) and effect on filing fee – Mr. Wolff reported that because of the increase in the CPI the previous year, under La. R.S. 13:10.3, the filing fee should be raised by \$1.00, to a total of \$31.50. Accordingly, a Notice will be sent to Clerks of Court, advising of this filing fee increase. Mr. Wolff estimated that this increase in filing fee should result in an annual increase in collections of approximately \$200,000.

7.2 Set amount for the monthly compensation rate – The current monthly supplement is \$1,050. Mr. Wolff reported that the current fund balance would support a \$100 monthly increase. Judge Sylvester moved to retain the current monthly supplement at the rate of \$1,050; Judge Burris seconded the motion. The floor was opened for public comment. No comments were received. The Chair called for the vote. As there was no objection, the motion passed.

7.3 Set amount for the designated reserve – Mr. Wolff suggested the reserve remain at the current level of \$500,000. Judge Sylvester moved to keep the reserve at \$500,000. Judge Perret seconded the motion. The floor was opened for public comment. Chief Justice Weimer recommended the Board set a more

robust reserve and consider the payment of administrative expenses before determining the reserve amount. He also suggested setting the reserve at \$750,000 because lowering the reserve to \$500,000 required increased staff time to monitor the Fund balance, which increased administrative expenses. Ms. Lightfoot asked Mr. Wolff about the effect on workload with a \$500,000 reserve, and Mr. Wolff explained the increased staff resources that were needed to ensure that the reserve did not fall below the required balance of \$500,000. The Chair called for a vote on the motion to keep the reserve at \$500,000. The motion passed 4-1, with Ms. Lightfoot opposing the motion because she would set the reserve at \$750,000.

7.1 Proposed disbursement of excess reserve - Due to the Fund's current balance, Mr. Wolff recommended a \$750 per judge lump sum payment. Judge Sylvester moved to delay any lump sum payment of reserve to get through hurricane season and then make a disbursement on October 31, 2025 to judges employed as of October 31, 2025 in an amount to bring the reserve down to \$500,000. Judge Burris seconded the motion. The floor was opened for public comment.

Member of the public Jean Faria asked if the supplement was earned, and opined that the supplement should be based on earning. Chief Justice Weimer addressed the Board and expressed agreement with Ms. Faria's comment; further, he believed the proposed lump sum payment may violate the prohibited donation clause and that the money should be left in the Fund because it had not been earned. Chief Justice Weimer also commented that administrative expenses needed to be paid, and explained his position that the Board was not following the statute, including discussion of the position of the Legislative Auditor. Judge Sylvester moved to strike because the matter of administrative expenses was not New Business, having been discussed by the Board in previous meetings. It was pointed out that six of seven Justices disagreed with the findings of the Legislative Auditor, and did not agree that there were any administrative expenses that were owed.

Chief Justice Weimer commented that at his request, prior to the meeting, information was circulated to the Board members, informing them that the Legislative Auditor recently inquired about whether any action had been taken by the Board on the LLA report, and he pointed out that the Board is a separate

entity from the Supreme Court; he does not believe the Board is following the Fund statute and that he believes the Fund is incurring expenses. Ms. Vujnovich then read the Board an excerpt of the letter dated August 31, 2023 from six Justices to the Legislative Auditor in response to the report, stating that there was disagreement on the definition of “administrative expenses” and whether the work performed by court employees is part of the court’s overhead.

Chief Justice Weimer pointed out that the current operation of the Fund was not in accordance with the procedures outlined in La. R.S. 13:10.3, but rather on a Memorandum of Understanding with the State Treasurer that resulted in the incurring of administrative expenses because of required personnel action. Chief Justice Weimer commented on the stipend paid to judges in the previous year as well as the current per diem rate for judges as systemic problems.

Ms. Lightfoot stated that the money distributed by the Board should be given out on a monthly basis to ensure it was earned. Member of the public and LDJA President Judge Lee Faulkner then addressed the Board, expressing the opinion that judges were being besmirched and that the payments from the Fund were in fact earned compensation. Ms. Lightfoot responded that she did not mean to besmirch the judiciary, but just that she thinks it is better to distribute the payments monthly.

The Chair called for the vote. On Judge Sylvester’s motion to delay any lump sum payment of reserve to get through hurricane season and make a disbursement on October 31, 2025 to judges employed as of October 31, 2025 in an amount to bring the reserve down to \$500,000, the vote was 4-1 in favor, with Ms. Lightfoot opposing the motion.

## 8 DISCUSSION ITEMS

8.1 Update on electronic reporting and payments – Ms. Vujnovich reported on the status of development of the LASC portal, which will assist with JSCF reporting and collection of payments. Portal is projected to be completed in 2026, and should reduce labor needs. Ms. Lightfoot asked what percentage of the portal would be attributable to the JSCF; Ms. Vujnovich responded that the portal would have many uses and that this percentage was unable to determine at this time.

8.2 Untimely reporting and remissions by clerks of court – Mr. Wolff reported that this is not currently a problem; reporting and remissions look good now.

8.3 Update on *Slaughter v. LASERS et al* litigation – Ms. Vujnovich provided an update on the *Slaughter v. LASERS et al* litigation.

## 9 NEW BUSINESS

9.1 Payment of Bank fees attributable to the JSCF – Mr. Wolff explained the history of bank fees for the Fund; fees were not traditionally charged to the Bank Account while interest rates were low. But in 2024, the Bank Account started being charged bank fees, but also received interest. Mr. Wolff estimated Bank fees attributed to the JSCF would be approximately \$100 a month, but they fluctuate monthly. Bank fees are a direct administrative expense of the Fund. Judge Burris moved to reimburse fees for 2024 and at the end of 2025 pay the portion of Bank fees attributable to the Fund. Judge Sylvester seconded the motion. The Chair called for public comment, and hearing none, called for a vote on the motion. The motion passed without objection.

9.2 Addressing the issue of administrative expenses as reflected in the findings of the Legislative Auditor – Judge Sylvester moved to strike this matter because it was not new business, having been discussed in previous Board meetings. Judge Burris seconded the motion. Ms. Lightfoot stated that the matter had not been resolved, and that this current Board should consider the issue of whether the Fund owed administrative expenses. Judge Sylvester commented that a previous Board tried to make a payment of administrative expenses to the Louisiana Supreme Court, but the Court did not accept the payment. Ms. Lightfoot stated that she believed it was the Board’s responsibility to review this issue, and that if the Board offered the payment to the Court and it was not accepted, then that was a different issue. She also stated that she had no longstanding relationship with Chief Justice Weimer and that she voted for setting the reserve at \$750,000 because she believed administrative expenses were owed.

The floor was opened for public comment. Chief Justice Weimer pointed out that Ms. Lightfoot put this matter on the agenda as a new member. Judge Sylvester asked if the Louisiana Supreme Court had ever sent an invoice to the Board for the payment of administrative expenses, and Chief Justice Weimer replied that the Court had not, but it didn’t need to. Chief Justice Weimer supported escrowing the money and urged the Board for its own protection and welfare to retain an auditor to examine the Fund

records. Judge Burris then commented that this was old business but that he would remove his second to the Motion to Strike and allow the matter to be heard again. Ms. Lightfoot then moved for the Board to pay administrative costs and to obtain an independent calculation on what was owed to reimburse the Court for personnel costs for administering the Fund. The motion failed for a lack of a second.

## 10 NEXT MEETING

The next meeting of the Board will be tentatively scheduled for the 2025 Louisiana Judicial College Fall Judges Conference on Monday, October 6, 2025, in the early afternoon for one hour at the conference venue.

Judge Sylvester then moved to adjourn. The motion was seconded, and hearing no objection, the meeting was adjourned.



Supreme Court  
STATE OF LOUISIANA

JOHN L. WEIMER  
CHIEF JUSTICE

400 Royal Street  
NEW ORLEANS, LA 70130-8102

TELEPHONE (504) 310-2390  
FAX (504) 310-2399

November 10, 2025

Via email to: [LApostol@LLA.La.gov](mailto:LApostol@LLA.La.gov)

Michael J. "Mike" Waguespack, CPA  
Louisiana Legislative Auditor  
1600 N. 3<sup>rd</sup> Street  
Baton Rouge, LA 70802

Re: Response to Letter of Judge William Burris, Chair, Judges' Supplemental  
Compensation Fund

Dear Mr. Waguespack:

I write to express disappointment in the letter of October 31, 2025, to your office by the Chairman of the Judges' Supplemental Compensation Fund (JSCF) Board, Judge William Burris.

Postponing a response five months to an unspecified date in April 2026 and sending a litany of excuses for not responding promptly is effectively refusing to respond to your office's legitimate request as to why the JSCF administrative expenses have not been paid as your office correctly concluded two years ago. The non-response is insulting and disrespectful to you and the diligent and dedicated public servants in your office.<sup>1</sup> This non-responsive letter is nothing more than an attempt to metaphorically "kick the can down the road," while hoping the focus on the mismanagement of the JSCF will disappear, and allowing Judges and Justices to enhance their salaries and retirement at the expense of the public during the delay. The Judges on the JSCF Board can very easily meet and, as a matter of fact, pledged

---

<sup>1</sup> At a recent meeting of the JSCF Board, the Chairman inappropriately referred to the Legislative Auditor as, a quote, "unelected bureaucrat," apparently not realizing that the Legislative Auditor is a constitutionally established position elected by the people's representatives in the Senate and House of Representatives. Your decades-long record of public service speaks for itself. I am certain you are more amused by this statement than offended.

and already committed to meeting regularly when the reserve the Board holds was cut from \$750,000 (as recommended by your office) to \$500,000.

This is a transparent effort to continue to avoid paying what is owed based on the clear language of La. R.S. 13:10.3(A) and (D), which indicate the administrative expenses “shall” be paid, the legislative history, custom, and how the Supreme Court manages the CMIS program, which by statute also mandates the payment of “administrative expenses.” This is representative of the systemic taking advantage of the taxpaying public by an extremely small number of Judges and Justices under the guise that Judges in Louisiana are “under paid.” Your office already determined that claim is inaccurate in 2023 when you found Louisiana District Judges salaries were ranked 17<sup>th</sup> nationally when factoring in cost of living. Yet six Associate Justices wrote to the Judges statewide advising them incorrectly that Louisiana Judges are paid in the bottom one-third nationally. The 17<sup>th</sup> place rank was before the up-front, lump sum “stipend” of 2024 and the “supplement” of this year that Judges and Justices were paid, presumably lifting their pay rank significantly when compared to Judges and Justices nationally. However, Louisiana’ taxpayers rank near the bottom of most metrics related to income. You also determined the in-state Louisiana judicial meals per diem is the highest in the nation and nothing has changed despite a House resolution to adopt the GSA rate.

A former employee of the Supreme Court called after reading the attached article from respected author and journalist Tyler Bridges. This individual worked for the Louisiana Supreme Court when the JSCF was initially created and related a conversation between Judge Stephen Duczer (who served on the JSCF Board as chairman) and the then Judicial Administrator over payment of administrative expenses. The Judicial Administrator demanded that he be paid the supplement just like Judges or else he would demand payment of the administrative expenses, as required to be paid by La. R.S.13:10.3(A) and (D). Apparently, rather than pay the administrative expenses legally required, a “bargain was struck” to enhance judges’ pay and retirement by paying the Judicial Administrator the supplement rather than pay the administrative expenses as required by law. The Judicial Administrator was paid the supplement by the JSCF from its inception until the Memorandum of Understanding (MOU)<sup>2</sup> between the Supreme Court and the JSCF was executed and

---

<sup>2</sup> This MOU acknowledged that the JSCF was mismanaged by the taking of approximately \$3.2 million of state general funds consisting of taxpayer dollars. Effectively, Judges salaries and retirement were enhanced by taxpayer funds because the JSCF is only to be paid to Judges from

the amount paid by the JSCF to the Judicial Administrator was deducted from what the JSCF took from the Supreme Court's state general fund. As such, the JSCF owes the administrative expenses from the inception of the fund and prescription does not run against the State. Your office has previously indicated that the JSCF should pay three years of back administrative expenses. That amount is now for five years, at least.

Contrary to what Judge Burris represented in his letter of October 31, the issue of the payment of administrative expenses dates back to the origins of the JSCF and has been seriously debated since 2017 and two years ago was raised by your office. Before Judge Burris became a JSCF Board member, I shared with him and all current JSCF Board members many of the facts related to the mismanagement of the JSCF and did so again recently. (See attached.)

The unsolicited revelation by the former Supreme Court employee corroborates what I have said all along—the amount paid to the Judicial Administrator was designed to act as a form of “compensation” for the nonpayment of the administrative expenses. However, the circumstances surrounding the “deal” further demonstrates that the mismanagement of the JSCF goes back to its inception, resulted in over \$3.2 million being repaid to the Supreme Court, and continues today. The time for this mismanagement *by Justices and Judges for Justices and Judges* must end now.

I wish to further outline the continued mismanagement of the JSCF and efforts to prevent the first non-judge, public member from reforming the JSCF. It is disappointing when the non-judge member urges Judges to follow the law and they will not even second her motion so as to have a public discussion when the meeting room at the Windsor Court Hotel was filed with Judges at the October 6<sup>th</sup> JSCF Board meeting. See article by Tyler Bridges. Please note that the public member's efforts to have the administrative expenses paid is laudable and courageous, but nothing new. In 2021, two reform minded Judges had the JSCF finally conform to the Open Meetings Law, as it should have done since its inception, paid off the MOU indebtedness immediately, finally favoring reimbursement of the indebtedness over

---

court costs.

An example of this mismanagement occurred when three then Justices, rather than the JSCF Board, decided to use state general funds to enhance the supplement instead of cutting the supplement paid to Justices and Judges when filings and court costs fell.

raises for Judges (which, in turn, resulted in Judges who did not receive the enhanced supplement paying the indebtedness of the Judges and Justices who did receive the enhanced supplement) and began paying the administrative expenses based on the amount of the time staff calculated they spend on administering the fund for the Judges and Justices. These services are a donation to this separate, independent Board and a violation of the prohibited donation clause of the Louisiana Constitution.

All the relevant facts occurred years ago; thus, there is absolutely no need for delay. The reform-minded majority of the JSCF Board offered to pay the administrative expenses as statutorily required, but the majority of the Supreme Court Justices refused to accept the funds. Thus, the administrative expenses were escrowed by the majority of the reform-minded JSCF Board, but a different JSCF Board took the escrowed funds and paid these funds to Judges and Justices as a bonus, enhancing their salaries and retirements—again violating the prohibited donation clause of the Constitution. Supreme Court Justices declared the obvious recently—that the JSCF Board is an independent entity. But that is nothing new, the court said that two years ago. However, the JSCF Board continues to hide behind a motion made by then Justice Genovese and seconded by then Justice Crichton, in which six Associate Justices refused to accept the statutorily required administrative expenses owed by the JSCF.<sup>3</sup> The JSCF Board does not need to meet to explain why the JSCF Board does not pay the administrative expenses of the Fund. The first non-judge public member attempted to have this issue addressed at the June and October meetings of the JSCF Board; however, Judge Burriss used procedural maneuvering to

---

<sup>3</sup> Administrative expenses are defined as “expenses that are necessary for normal [entity] operations but that are not related to the cost of goods or sales, such as salaries of office staff, insurance, and **legal and accounting costs.**” (Emphasis added.)

<https://www.collinsdictionary.com/us/dictionary/english/administrative-expenses>

The supplement does not just appear in Judges monthly checks without a substantial amount of time, effort, and energy expended by the Supreme Court staff paid by taxpayers. This uncompensated labor is a donation of public services. As pointed out by the Legislative Auditor, the amount to privately manage a benefit program such as the JSCF would be significantly more than what is estimated by the Supreme Court staff to compensate the court for these services. Absolutely nothing comes free, except paying Judges and Justices.

The fact that Judges and Justices who are the beneficiaries of the JSCF have so poorly managed the fund for decades demonstrates they should not manage the fund. But for the Legislative Auditor’s requested assessment, no outside auditor has ever audited the JSCF, which is contrasted with a similar Louisiana Clerk of Court fund that is audited annually.

attempt to thwart her reform efforts. Payment of the administrative expenses is a legal question that is easily answered and was correctly answered by the accountants and attorneys in your office two years ago, just as it was correctly answered in 2021 by the majority of the reform-minded JSCF Board. Judges do not have to meet to apply the law as written. They need only to follow the clear language of the statute.

I attach a memorandum sent to all JSCF Board members dated before the June 2025 meeting, undisputedly establishing that the issue of administrative expenses was brought to their attention. This memorandum clearly demonstrates the current composition of the board was fully informed about the issue of administrative expenses, but rather than addressing the issue, the Vice-chair and Chair spent time and effort attempting to prevent the non-judge Board member from presenting the issue by invoking procedural maneuvering. Except for the non-judge public JSCF Board member, and given past efforts by the JSCF Board members to avoid the issue of administrative expenses, no one should have any confidence that the current JSCF Board—particularly the Chairman—will address the issue in future meetings. There have been two meetings conducted by the Chairman. In both meeting he attempted through procedural maneuvers to prevent discussion of the administrative expenses and stifle input from the public member.

The letter should result in the prompt re-issuance of the prior, correct finding so that other legislatively created entities will not attempt to delay responding to your office as this Board has done. The finding should be issued long before the next legislative session so that the legislature can address this fund. For two years now a majority of Supreme Court Justices and the JSCF Board continued to ignore the wise advice of the Legislative Auditor and his staff, while taking advantage of the taxpaying public. In my 24 years on the Supreme Court, I have never witnessed the court refuse to abide by a Legislative Auditor's finding, much less advise the Legislative Auditor that it will defer addressing an issue for five months. That is disrespectful and violates all concepts of comity.

Fundamental civics teaches that it is the Legislature that enacts the laws and determines how legislatively created entities should spend public funds.<sup>4</sup> The

---

<sup>4</sup> Another favorite, but erroneous, argument made by the Chairman is that a 2023 bill by Representative Zeringue related to the JSCF failed to get out of committee. The bill was actually unnecessary—La. R.S. 13:10.3 is clear and unambiguous in mandating the payment of administrative expenses. The bill was merely a “belt and suspenders” regarding payment of expenses.

Legislative Auditor's wise counsel was sought because the reform-minded JSCF Board and the majority of Justices had reached an impasse regarding payment of administrative expenses. As the constitutionally established expert on fiscal propriety and advisor to the Legislature, it would behoove the Judges and Justices to follow your wise advice. As you indicated previously, the court of public opinion is composed of harsh judges comprised of taxpayers who are right to be cynical. It is time the public is made aware of these actions.

The nominal cost of administrative expenses to Judges, of approximately \$10 per month, is modest and legally mandated in order for Judges to receive thousands of dollars, plus periodic lump sum bonuses. The amount of the administrative expenses has already been quantified by staff keeping track of the time required to manage this fund. There is no need for the Supreme Court to send an "invoice or request for repayment" because the statute already mandates the payment of the administrative expenses. Furthermore, if the Justices refuse to accept the money, rather than it be escrowed, the administrative expenses should be paid as legally required to the Louisiana Treasury by the JSCF Board.

Our system of democracy is replete with separation of powers to provide checks and balances. Essentially, Justices are effectively dictating to an independent Board how to enhance their salaries and retirements. The Justices are taking advantage of taxpayers by ordering nonpayment of the administrative expenses and this JSCF Board is hiding behind what they were told by some of the Supreme Court Justices—some of whom are no longer with the court—to avoid payment of administrative expenses. If, indeed, the JSCF Board is independent as the Supreme Court says, the Board is not bound by what the Supreme Court says. The Supreme Court has no authority to dictate what the JSCF Board does. Your independent and impartial advice and counsel has much more efficacy than what some Justices say

---

Representative Zeringue pulled the bill in committee after colleagues complained about pressure from Judges, so the bill did not fail. However, even if the bill had failed, it is irrelevant because La. R.S. 24:177(D) states: "*A bill introduced but which does not become law is not competent evidence of legislative intent.*" Besides, in our civil law system, it is the laws enacted by the Legislature that are the primary source of law, not decisions by Judges—especially not this decision made by Judges and Justices that does not involve a case but merely enhances their compensation and retirement.

because this is a legislative board. Further, Justices and Judges lack impartiality because they, themselves, benefit from nonpayment of expenses.<sup>5</sup>

While I fully support the belief that the JSCF Board is an independent entity, separate from the Supreme Court, it is currently comprised of four Judges, who took a solemn oath to “support the constitution and laws of this state.” They do not, as they are fond of saying, serve as “representatives of Judges who appoint them to the JSCF Board.” Their fidelity is to the law and the public who elect them, and they owe a fiduciary obligation to properly manage the fund. They are judicial officers, not representatives. The current JSCF Board Chairman’s most cited reason for not paying the administrative expenses, while other Judges sat mute, was that six Justices advised that the JSCF administrative expenses were not owed.<sup>6</sup> An independent Board cannot hide behind an advisory opinion of six Justices who have no authority or reason to adjudicate over what the Justices refer to as an “independent board” does, absent a case and controversy. While, unfortunately, controversial, this matter does not involve a case. The “order” to the JSCF Board authored by Genovese and seconded by Crichton should be repealed or ignored and the independent, legislatively created JSCF Board should pay the administrative expenses as statutorily mandated.



John L. Weimer  
Chief Justice

cc: Judge William H. Burris, JSCF Board Chair  
Judge Lala B. Sylvester, JSCF Board Vice-Chair  
Judge Richard E. Starling, Jr.  
Judge Candyce G. Perret  
Ms. Linda Lightfoot  
Louisiana Supreme Court Associate Justices  
Sandra Vujnovich, Judicial Administrator

---

<sup>5</sup> Unfortunately, the JSCF is simply one of a number of financial matters mismanaged to funnel additional compensation to Judges. (See attached.)

<sup>6</sup> This is the so-called “Louisiana two-step,” with the public paying the fiddler, I referenced the Tyler Bridges article.

## Inside Chief Justice John Weimer's battle with other judges over pay: 'Louisiana two-step'

BY TYLER BRIDGES Staff writer  
October 9, 2025

John Weimer sits atop the judicial system in Louisiana as the chief justice of the state Supreme Court.

But Weimer has spent years running into a brick wall of opposition from judges when he tells them that they have to make a decision that would hit them in the pocketbook.

On Monday, they disregarded Weimer's plea once again. One judge even engaged in a testy exchange with him over their disagreement.

For several years, Weimer has been trying to convince an obscure board called the Judicial Supplemental Compensation Fund to pay the Supreme Court for the time its staff spends to administer it.

The board is unknown to the public but matters greatly to judges because it decides how much to augment their salaries from the fund, which is fed by fees on civil court filings across the state. The fund currently boosts salaries for the state's 364 judges by \$1,050 per month beyond their designated state salary.

Mike Waguespack, the Louisiana Legislative Auditor, has sided with Weimer, saying the 1985 legislative act that created the fund requires judges to cover the Supreme Court staff expenses to administer it. Those costs run about \$50,000 per year.

But the judges on the board continue to ignore Weimer's argument in an unusual public rift between a chief justice and the rest of the judicial branch.

Covering the expenses would reduce judges' monthly paychecks - and, perhaps most importantly, their retirement checks.

In a 2023 letter to the Legislative Auditor, Weimer estimated that having the fund pay the Supreme Court staff expenses would cost each judge about \$150 per year and perhaps that much also in retirement pay, depending on how long he or she served.

The amount of money may be small, but Weimer has been pushing the fund to make the change, as a matter of law, and Supreme Court justices and the judges on the board have just as consistently rejected his view.

### **A testy debate**

During the board's hearing Monday at the Windsor Court Hotel in New Orleans, about 20 judges attending a conference at the hotel came into a meeting room to watch Weimer tell the five-member board that they should respond to Waguespack before they decided how much judges should receive in supplemental pay going forward.

The auditor has determined that not paying those expenses "is a violation of the law," Weimer said. Waguespack has also said the fund should pay the Supreme Court three years of expenses to cover its failure to do so previously.

According to Weimer, William Burris, a district court judge in St. Tammany and Washington parishes and the panel's chair, had said at the previous meeting that he would listen to the Supreme Court rather than Waguespack because the justices were elected, while Waguespack was only an unelected bureaucrat. Burris was referring to a 2021 decision by six of the seven justices, with Weimer dissenting, that the fund was not required to cover the staff expenses.

On Monday, Weimer noted that the Supreme Court had just voted to say that the Judicial Supplemental Compensation Fund is an independent entity. This meant, he said, that they should disregard what the Supreme Court majority said in 2021.

The 1985 law, Weimer added, was "immensely clear:" the fund had to use money from the filing fees first to cover the staff time for the Supreme Court before sending out the supplemental paychecks.

Judge Richard Starling, an Alexandria City Court judge and one of the four judges on the supplemental compensation board, interjected that Waguespack's findings on the expenses were sent to the state Supreme Court and not the board. As a result, Starling said, the board could not respond to it.

"I haven't seen a bill yet that says we owe the Supreme Court," Starling told Weimer.

The chief justice was undeterred.

He continued making his pitch and soon began to take up another pet peeve - the high amount of per diems allowed for judges while traveling. Burris cut him off.

"You're getting off subject," Burris said.

"It's all very much on topic," Weimer said, interrupting Burris.

"I understand you think the judges are overpaid," Burris said, cutting off Weimer again. "But let's limit it to what we're here talking about."

"Judge, let me respond," Weimer said.

"I don't like being interrupted," Burris said and then accused the chief justice of having "an agenda."

Weimer apologized and complained a minute later when Burris cut him short again.

"You can interrupt me, but I can't interrupt you?" Burris responded.

Weimer noted his previous apology and said, "I don't have an agenda except doing the job I'm obligated to do."

"That's your interpretation of the law. And everyone disagrees with your interpretation," rejoined Burris. "We have disagreed with that definition of administrative expenses time and time again. You have made that same argument time and time again."

Linda Lightfoot spoke up. A long-time reporter and editor at The Advocate until 2007, Lightfoot is Weimer's designee on the board.

She urged the four judges on the board to offer a response to Waguespack.

"What the public is going to see is a report by the Legislative Auditor that's going to make this board look not so good, unless we at least answer him and give him some reason for not paying these expenses," Lightfoot said.

"The Legislative Auditor's letter was sent to the Supreme Court and not to the board," Burris replied, echoing Starling's words.

### **Civil court case fee**

The supplemental fund is financed by a \$31.50 fee on every civil court case in Louisiana, thanks to the 1985 law that aimed to give judges a pay raise without taxpayers directly footing the increase.

The fund currently contains \$1.1 million but is obligated to have reserves of only \$500,000. With so much extra money in its account, the board voted on Monday to reduce the reserves by giving all judges a one-time payment of \$1,190. That's in addition to the \$1,050 monthly supplement.

Only Lightfoot voted against it.

Afterward, Burris downplayed his sharp back-and-forth with Weimer.

"When attorneys disagree, things get tense," Burris said in an interview. "But that doesn't mean he isn't a great chief justice. It just means we disagree."

Weimer, for his part, remained unhappy.

"It's the Louisiana two-step with the public paying the band," he said. "What's happening is the Supreme Court is saying, 'We're not going to accept the funds.' And the board is saying, hide behind the Supreme Court."

Waguespack said afterward he plans to send his findings to the compensation board members and ask them to respond.

## MEMO

**TO:** Judges Supplemental Compensation Board Members

**FROM:** Chief Justice Weimer

**RE:** *Why paying administrative expenses for the JSCF is legally required and prudent.*

**DATE:** June 11, 2025

---

### Executive Summary

1. La. R.S. 13:10.3 was enacted when the oil crisis of the 1980s devastated the Louisiana economy and state budget. The statute was enacted to give Judges a pay raise ***AND NOT COST THE PUBLIC ANYTHING.*** Louisiana is the only state in the nation that provides a supplement based on court costs. The payment of administrative expenses is clearly and unambiguously required in paragraphs A and D of the statute. Two years ago, the Legislative Auditor determined the administrative expenses are due and owing. See La. Leg. Auditor Memo: JSCF R.S. 13:10.3 (10/21/2022), pp. 2-3. Historically, the JSCF was so poorly managed that \$3.2 million had to be reimbursed. The failure to pay administrative expenses demonstrates that nothing has changed, except the amount. Nonpayment of the mandated administrative expenses increases the salary and retirement of Justices and Judges.

2. A Rule enacted by the Associate Justices allows a meals per diem of \$118 per day, without receipts—the highest in-state meals per diem in the nation. See Legislative Auditor: *Louisiana Judiciary: Comparison with Other States* (9/25/23), Attachment G (Nationwide evaluation of judicial meals per diem), pp. G1-G4 (available at: <http://www.lla.la.gov>) and HR 235 (2023), which requested that the judiciary adopt the General Services Administration (GSA) rate as used by the legislative and executive branches of government.

3. An up-front, lump sum stipend paid last year violated the prohibited donations clause of the Louisiana Constitution. See La. Const. art. VII, § 14(A) and Op. La. Att’y Gen. Op. 09-0260 (2010).

4. The optics of the refusal to follow the Legislative Auditor’s impartial advice regarding the JSCF, the payment of an up-front, lump sum stipend, and the highest in-state meals per diem in the nation, involve systemic issues that collectively, adversely impact the image of the Judiciary in the legislature and among the public and adversely impact the Judiciary receiving a legitimate pay raise.

## Discussion

In my view, the facts<sup>7</sup> at issue cast the Judiciary in a poor light and, as such, are detrimental to the image of the Judiciary. When the image of the Judiciary suffers in the public arena, our system of justice suffers and our system of democracy is adversely impacted. The decisions of those who sit in judgment are only afforded respect when the Judiciary itself is respected and is respectful of the public fisc.

For far too long, the Judiciary has lacked transparency in fiscal matters related to payments to Justices and Judges. To be compensated properly, the following changes must be made. Attacking and lashing out personally at anyone who appropriately publicly discusses these issues, which many prefer to be kept from the public, *does not serve the Judiciary in the long term*. Change is necessary and the JSCF Board can foster this change.

The Office of the Louisiana Legislative Auditor (a constitutionally established office) is currently auditing the Supreme Court. The Auditor is investigating the

---

<sup>7</sup> *"Facts are stubborn things; and whatever may be our wishes, our inclination, or the dictates of our passion, they cannot alter the state of facts and evidence."* John Adams, Attorney and U.S. President.

previously outlined matters. Louisiana R.S. 24:513(H)(1)<sup>8</sup> is significant and outlines the obligations of an auditee, including the JSCF Board and the Supreme Court.

In sum, the auditee is obligated to “assist” the legislative auditor and provide “all” materials containing requested information, “whether confidential or otherwise.”<sup>9</sup> The failure to do so is considered “malfeasance” and “removal from office” is a potential sanction. See La. R.S. 24:518(A).<sup>10</sup>

---

<sup>8</sup> In pertinent part, La. R.S. 24:513(H)(1) provides:

[a]ll auditees and their officials and staff are hereby directed to **assist the legislative auditor in his work** and to furnish such information, reports, aid, services, and assistance as may be requested, all without any cost or charge. It shall be the duty of the attorney general and the local district attorney to give assistance to the legislative auditor. [Emphasis added.]

<sup>9</sup> La. R.S. 24:518(A)(1)(a) provides:

(1) Any auditee, local auditee, or public officer, employee, or other person of said auditee:

(a) Who neglects, fails or refuses, to furnish the legislative auditor with such papers, accounts, books, documents, films, tapes, and other forms of recordation, including but not limited to computer and recording devices, **whether confidential or otherwise**, that he has the right to inspect and examine, ... [Emphasis added.]

<sup>10</sup> La. R.S. 24:518(A)(1)(d)(2) provides:

(1) Any auditee, local auditee, or public officer, employee, or other person of said auditee:

....

(d) Who, otherwise in any manner, obstructs or impedes the legislative auditor in making the examination authorized by law shall be fined not less than five hundred dollars, nor more than five thousand dollars, or imprisoned for not less than ten days, nor more than six months, or both.

The Legislative Auditor wrote up the JSCF Board for failure to pay “administrative expenses” of the fund because La. R.S. 13:10.3(A) clearly and unambiguously requires the payment of administrative expenses and prioritizes the payment of administrative expenses in paragraph (D). As previously stated, Louisiana R.S. 13:10.3 was enacted to give Judges a raise during the oil crisis of the 1980s and, importantly, NOT COST THE TAXPAYERS ANYTHING. This latter intent has largely been ignored during the history of the JSCF Board, but was recognized by the Legislative Auditor.

The manner in which the fund is operated does not currently follow the directives in the statute and is governed by an Memorandum of Understanding (MOU) in which funds are paid to the Louisiana Supreme Court by Clerks of Court instead of being paid to the State Treasurer. This MOU is beneficial to Judges and prudent because the history of paying the court costs by Clerks has been poor. However, this MOU exponentially increases the work of the Supreme Court staff, which taxpayers support through state general funds. As such, this is precisely the administrative expenses the JSCF must pay according to the statute.

---

(2) Any officer of an auditee or local auditee who violates any of the provisions of this Chapter shall, in addition to the above fines and penalties, be deemed **guilty of malfeasance and gross misconduct in office, and shall be subject to removal.** [Emphasis added.]

Inappropriately, the Associate Justices advised the JSCF Board not to pay administrative expenses,<sup>11</sup> contrary to La. R.S. 13:10.3(A) and (D). The JSCF Board is an independent legislatively created board and subject to the Open Meetings Law. *A prior JSCF Board decided to pay the administrative expenses* and, when a majority of the Justices refused to accept these funds, the funds were placed in escrow and the Legislative Auditor was asked to provide impartial advice. *A judicial determination such as the action not to accept administrative expenses, does not involve a case before the court, cannot trump the statute (which is clear and unambiguous) that mandates and prioritizes the payment of administrative expenses. The independent Legislative Auditor, whose salary and retirement are not impacted by the decision to refuse to pay the administrative expenses is absolutely correct.*<sup>12</sup> Receiving public funds to which one is not entitled also violates the constitutional prohibition of receiving donations (La. Const. art. VII, § 14(A)),

---

<sup>11</sup> By letter dated and emailed March 16, 2021, Chief Justice Weimer notified the JSCF Chair of action taken by the Supreme Court's Administrative Conference on March 10, 2021, regarding the JSCF:

Action: Moved by Justice Genovese that this court shall neither charge nor assess the Judges' Supplemental Compensation Fund or its Board for any alleged administrative expenses now or in the past, and that the Chief Justice of this court shall notify each member of the Judges' Supplemental Compensation Fund Board of the action taken by the majority of this court. Seconded by Justice Crichton. The motion was adopted. Chief Justice Weimer recorded his vote as opposed.

<sup>12</sup> Agreeing with the Legislative Auditor is Barry Melancon, former President and CEO of the American Institute of Certified Public Accountants. See attached letter and resume.

in addition to being in violation of La. R.S. 13:10.3. See attached letter of October 19, 2022, with which the Legislative Auditor agreed in the determination that the administrative expenses are owed.

The JSCF Board's refusal to pay the administrative expenses and the Supreme Court Justices' refusal to accept the payment of the administrative expenses has prompted the Legislative Auditor to examine all compensation for Judges, in addition to reevaluating the JSCF. His report will be sent to the Legislature and will be available to the public.

In 11 of the past 12 years, the Legislature has provided Justices and Judges a pay raise. But, six years have passed since Judges received a legitimate pay raise from the Legislature. Last year, the Legislature passed a "stipend," not a legitimate pay raise, with a condition attached that mandated a work-point study by Judges. This study requirement was vetoed by the Governor, arguably a violation of **Henry v. Edwards**, 346 So.2d 153 (La. 1977). The Legislature **did not appropriate funds for the 2024 "stipend"** and the funds had to be paid from funds saved over decades by the Supreme Court to insure fiscal stability.<sup>13</sup>

The decision to take the payment of this stipend in an up-front lump sum harmed the image of the Judiciary. See articles by respected journalists Greg LaRose, Rolfe

---

<sup>13</sup> In 2018, the Judiciary left the Regular Legislative session with a \$40 million deficit. The entire reserve would be completely spent in less than three months

McCollister, and Clancy Dubos (attached). I suggest these articles were not written by the journalists—they merely reported what occurred. The articles instead were written by those Justices and Judges who made the underlying decisions. A number of Judges wrote to the Justices and asked that the stipend be paid incrementally as the funds were earned. The Associate Justices refused to do so, indicating the stipend was to be paid in an up-front lump sum or not paid at all. The up-front lump sum payment violated the prohibited donation clause of the constitution according to numerous Attorney General opinions. See Op. La. Att’y Gen. 09-0260 (2010), and the opinions cited therein: 79-1352, 80-806, 80-1095, 81-1044, 85, 908, 86-88, 86-639, 88-344, 89-190, 91-383, and 06-0220, 05-0060 and 07-0050 (**Cabela**). Then Attorney General Jeff Landry and current Attorney General Liz Murrill have opined similarly. See Op. La. Att’y Gen. 15-0050 (2015); Op. La. Atty’s Gen. 01-0406 (2001).

Louisiana Justices and Judges are allowed to claim the highest in-state judicial meals per diem of \$118 per day, without receipts, based on a rule enacted by the Associate Justices. This amount has been the highest in-state meals per diem for decades, according to two different studies conducted by Supreme Court staff and by a study conducted by the Legislative Auditor in 2023. See Legislative Auditor: *Louisiana Judiciary: Comparison with Other States* (9/25/23), Attachment G

(Nationwide evaluation of judicial meals per diem), pp. G1-G4 (available at: <http://www.la.la.gov>).

If the General Services Administration (GSA) rate had been adopted when I joined the Supreme Court and first made an annual motion to reduce the judicial meals per diem to the GSA rate, \$2.7 million of taxpayer money would have been saved.

Based on La. R. S. 13:103, Justices receive \$1,500 to cover expenses when in New Orleans. This statute was enacted by the Legislature in 1990 at the request of Justices, who at that time all lived in New Orleans. Rather than this be paid as reimbursement, the \$1,500 was paid as salary; thus, enhancing the Justices' retirement.

For 27 years, no Justice was paid meals per diem at the \$118 rate when in New Orleans. That changed when one Justice, new to the court in 2017, indicated the \$1,500 was unfair because some Justices lived in or near New Orleans. Following this complaint, an "internal" rule was enacted by a majority of the Associate Justices to allow all Justices to collect the \$118 meals per diem while in New Orleans, as long as they were 50 miles from their *residence* as opposed to their *domicile*. In 2003, one Justice (who was domiciled elsewhere, but had a *residence* in New Orleans) took over \$17,287 in meals per diem and another took over \$8,083.50 in meals per diem. Roughly half of these amounts were additional income for each Justice. The average

family of four in Louisiana, an impoverished state, spends \$9,748 for food annually. See 24/7 Wall Street for an analysis.

Although the \$1,500 amount has not been raised since 1990, when Justices all lived in New Orleans, modern technology enables Justices to live at their primary place of residence and participate in conferences remotely. Roughly half of all conferences are held remotely.

In 2023, the Louisiana House of Representatives unanimously passed a resolution requesting that the Judiciary adopt the General Services Administration study on meals per diems of \$118 per day when 50 miles from their residence. The Legislative and Executive Branches of government follow the GSA rate, and the IRS has determined that any amount over the GSA rate is considered extra income subject to income taxes. Again, the state, among the most impoverished in the nation based on many metrics, should not provide such a lavish and extravagant meals per diem. According to the Legislative Auditor, most states allow between \$40-\$50 for in-state meals per diems. See Legislative Auditor: *Louisiana Judiciary: Comparison with Other States* (9/25/23), Attachment G (Nationwide evaluation of judicial meals per diem), pp. G1-G4 (available at: <http://www.la.gov>). This study also indicated that Louisiana District Judges were paid at a rate that ranked roughly 17<sup>th</sup> nationally when adjusted for cost of living. Extrapolating, this means that the salaries of the Supreme

Court Justices and Appellate Court Judges are also ranked 17<sup>th</sup> nationally. This was before the substantial raise due to the stipend was paid last year in an up-front lump sum. To justify taking the excessive meals per diem with the excuse that Justices and Judges are underpaid is merely an attempt to justify what cannot be justified.

Two Justices and a Court of Appeal Judge all voted to pay the stipend in an up-front lump sum amount knowing that, before the end of the fiscal year, they would retire. This vote enhanced their salaries and their retirement for life. One Justice is receiving an increase in retirement of over \$5,000 for life; the other is receiving an increase in retirement of over \$2,500 for life. These actions (enhancing their incomes, benefits, and retirements) benefit only a few, but adversely impact all judges from an optics standpoint and must end if Judges wish to improve the public's confidence in the Judiciary. The public's confidence in the Judiciary is far too important to our system of justice and our system of democracy to not make changes.

I urge the members of this Board to be the catalyst for change. Apply the statute as written and as found by the independent, unbiased determination of the Legislative Auditor, who employs a battery of competent attorneys, who evaluated La. R.S. 13:10.3.

Last year's stipend is instructive. Justices and Judges were provided a one-time stipend, much like teachers, with a condition attached that they participate in a work-

point study (which should have been completed years ago). The stipend was to be paid from a judicial rainy-day fund. In other words, the Legislature did not appropriate a penny to the stipend. If the JSCF and other systemic issues are not reformed, as the Legislative Auditor recommended two years ago, even illegitimate stipends will not be authorized, in my view.

**In sum, the refusal to pay the administrative expenses is merely one part of a systemic problem that will continue to adversely impact the Judiciary in the court of public opinion, which is already immensely cynical.**

Our state will celebrate the 200<sup>th</sup> anniversary of the Louisiana Civil Code this year, which statutorily bound our legal system to the civil law system. The Code, in no uncertain terms, proclaims that the law enacted by the Legislature is the primary source of law in Louisiana; judicial pronouncements are a secondary, persuasive source of law. The only time the Supreme Court decides what is the law is when there is a case before the court, with opposing sides that have standing before the court, so that both sides of an issue can be heard. Additionally, the Supreme Court only interprets a statute if the law at issue is ambiguous or unclear, otherwise, the statute is applied as written. See La. R.S. 13:10.3(A) and (D). For far too long the taxpaying public has not been heard as Justices enhanced their own salaries and

retirement out of sight of the public and refused to apply the relevant statute as written.

I ask that the JSCF Board apply the law as written and pay the administrative expenses as clearly and unambiguously provided for statutorily.<sup>14</sup>

---

<sup>14</sup> The JSCF was internally evaluated, and it was found that \$3.2 million of state general funds were misused. After substantial internal debate, an MOU was executed to resolve that mismanagement. The JSCF Board's refusal to pay administrative expenses and the Supreme Court's refusal to accept the administrative expenses demonstrates nothing has changed. The JSCF has never been audited in its history. The Clerks of Court have a statute based on the JSCF statute and it has been audited annually.

**Barry C. Melancon, MBA, CPA**

April 4, 2025

Honorable John L. Weimer, Chief Justice  
Louisiana Supreme Court  
400 Royal Street, Suite 4200  
New Orleans, Louisiana 70130-8102

Dear Chief Justice Weimer:

I write today to provide you with feedback regarding the Judges' Supplemental Compensation Fund (JSCF) and more specifically as it relates to administrative expenses incurred annually by the Supreme Court due to its staff administering the fund. You requested I review certain material and provide relevant observations in an independent and unbiased manner.

To be clear on my role, I am not receiving any compensation for this work, and I am not a resident of Louisiana and have not been a resident of Louisiana for more than 30 years. I am a native of Louisiana and for the last 30 years until retiring December 31, 2024, I served as President and CEO of the American Institute of CPAs, a global role representing the CPA profession.

I reviewed the matter solely to provide you with my practical view of the facts and some possible solutions.

You described the issue as primarily the reimbursement of what I will call the Supreme Court's General Fund for the administrative costs of managing the Judges' Supplemental Compensation Fund, which was approved by the Legislature and signed into law as a separate fund to supplement all levels of Judges' pay. The funding source is primarily from court costs charged in the judicial processes.

The law was passed in 1985 (R.S. 13:10.3) and provides in paragraphs A and D that "necessary and associated administrative expenses" shall be paid from the fees collected. Based on documents I reviewed, which were primarily Legislative Auditor recommendations and correspondence, the administrative expenses are

incurred by the Supreme Court as a result of its staff performing the administrative tasks and not being reimbursed by the JSCF. These facts seem to not be in dispute.

The Legislative Auditor has reviewed the administrative costs, which by nature are subject to some level of estimation, to be approximately \$54,000 per year. In some years the amount could be slightly under \$50,000 per year. For the purposes of this discussion, I am assuming approximately \$50,000 per year.

From a practical standpoint, the amounts from the Supreme Court's General Fund perspective and from an individual Judge's perspective would be considered de minimis. Total state spending in 2025 is estimated to exceed \$44 billion and the general fund is expected to exceed \$12 billion. Under any measure \$50,000 is a small amount. Likewise, the impact to any one judge is also small. All judges receive part of their compensation from the fund and a reduction of the fund's resources by \$50,000 annually would only impact any one judge approximately on average \$130 per year or \$11 per month.

So why the disagreement? Since the law is specific it becomes a matter of appropriate compliance and on the fund's side impact to a judge's compensation and retirement, no matter the size.

I would offer three practical solutions:

The judges and the Court should want to comply with the law. Judges are faced often with the issue of people in their court room who have intentionally or unintentionally failed to comply with a law. Typically, unintentional failures are treated differently than intentional ones. Noncompliance here would appear to be intentional and as role models for the legal system, compliance should be the goal, in my opinion.

**Easiest Solution:** Have the Fund begin paying the amount beginning in 2025 without any attempt to go back into prior years. The approximately \$50,000 will not be felt by the judge recipients and the Court and its representatives will be complying with the law.

**Legislative Solution:** The Legislative Auditor has suggested some technical clean up language is needed. An easy solution is for all parties to agree to request the Legislature adopt the Legislative Auditor technical language **and** at the same time establish the reimbursement to the General Fund is only necessary if the administrative costs exceed in any year, say \$100,000. This would allow the Fund to be in compliance (which should be the goal of the Fund) and the public protected if the administrative costs rise significantly for some reason.

**Excess Reserve Solution:** Presently the Fund keeps a reserve of \$500,000 to use in keeping payments to judges consistent. The Legislative Auditor has recommended a reserve of \$750,000 and if the reserve exceeds \$750,000 the excess be paid in a lump sum to the Judges. Since the lump sums theoretically will vary year by year, the JSCF could adopt a policy to pay the administrative costs going forward in years in which the reserves exceed \$750,000. This approach would eliminate the impact on the regular payments to Judges and would ensure that the administrative costs would only impact the lump sum, an amount that varies annually anyway. In years without excess, the administrative costs could be carried forward in future years and paid for by future excess reserves. This ensures the General Fund is reimbursed going forward and the impact to monthly Judge payments is eliminated.

All three solutions accomplish the goal of compliance and have a minimal impact on the General Fund and Judges. We are living in a time where government accountability is expected. While this amount owed is relatively small, getting a quick and fair solution would seem appropriate.

Sincerely,

Barry C. Melancon



Supreme Court  
STATE OF LOUISIANA

JOHN L. WEIMER  
CHIEF JUSTICE

400 Royal Street  
NEW ORLEANS, LA 70130-8102

TELEPHONE (504) 310-2390  
FAX (504) 310-2399

June 20, 2023

**Via Email:** [cvictorian@LLA.La.gov](mailto:cvictorian@LLA.La.gov)

Ms. Carmen Victorian, CPA  
Audit Manager, Financial Audit Services  
Office of the Louisiana Legislative Auditor  
1600 N. 3<sup>rd</sup> Street  
Baton Rouge, LA 70802

Re: Legislative Audit of the Judges' Supplemental Compensation Fund

Dear Ms. Victorian:

My colleagues filed a reply regarding the audit finding of the Judges' Supplemental Compensation Fund (JSCF). As Chief Justice, I reply to the audit findings as follows.

**Administrative Expense Requirement**

This matter cannot be considered in a vacuum. Unfortunately, issues with the operation of the JSCF date back many years. Most of these issues were resolved in the signing of a Memorandum of Understanding (MOU) between the Supreme Court and the JSCF Board. See MOU attachment. The MOU did not in any way address the immediate issue of payment of the "necessary and associated administrative expenses" and there was no clause in the MOU that indicates a full and final resolution and compromise was implemented.

When state general funds are involved, the matter must be resolved by compliance with the law as written and as intended by the legislature. For the Supreme Court to have jurisdiction to decide a legal issue, there must be a case and controversy. While this matter certainly qualifies as a controversy, there is no case for the Court to resolve. And, while the Associate Justices may opine on this issue, and their opinion may be considered persuasive, that opinion does not have the force

of law. Justices have repeatedly stated in cases too numerous to cite that the Court will not issue an “advisory opinion.”

I realize that a response was solicited and that, under the Court’s administrative function, the Court may respond. However, in addition to lacking the force of law, it would seem to me that the JSCF Board (an independent, legislatively created board given the authority to administer the fund) would be the proper authority to respond. The majority of a prior JSCF Board, of which I was a member, appropriately voted to pay the administrative expenses. The majority of the Supreme Court Justices refused to accept these funds, so the funds were escrowed. A majority of the Supreme Court Justices also refused an overture from the then JSCF Board to execute a proposed MOU to resolve this issue once and for all. Instead, the Associate Justices passed a motion they enacted indicating they would not accept funds that would reimburse the Court for administrative expenses.

As Chief Justice and as the chief administrative officer of the judiciary, and because this impasse could not be resolved between the majority of the Supreme Court and the then majority of the JSCF Board regarding administrative expenses, I asked the Legislative Auditor (pursuant to the invitation on the Auditor’s website to provide guidance) to opine on this issue. I thought the advice of the Legislative Auditor would be well received because the MOU between the State Treasurer and the JSCF Board names the Legislative Auditor as responsible for addressing any disagreements. Furthermore, the Justices authorized a consultation with the Legislative Auditor recently on reimbursement of lodging expenses for the Judicial Summer School. Obviously, the Court has demonstrated a willingness to utilize the expertise and experience of the Auditor. Because the JSCF Board and the funds at issue involve the use of public funds and state general funds appropriated by the legislature, an opinion by the Legislative Auditor would be invaluable in resolving the impasse between the JSCF Board upon which I sat and the Court I serve.

I have previously submitted, as did my colleagues, thoughts on whether the administrative expenses are owed. I urge review of the October 19, 2022 letter. See attached. I believe the analysis by attorneys for the Legislative Auditor regarding the law is eminently and absolutely correct based on the clear language of La. R.S. 13:10.3, which mentions the payment of administrative expenses twice (in paragraphs A and D—stating that payment of administrative expenses must be prioritized). ***On this point, I also note that both paragraphs A and D, in addition to mandating payment of the “necessary and associated administrative expenses,” also address the payment of retirement and the supplement which are, of course, paid monthly. Thus the language of the statute clearly demonstrates that the administrative expenses are also part of the monthly expenses to be paid by the JSCF, just as the payment of retirement and supplement are paid monthly.*** Payment of the administrative expenses is “necessary” to and

“associated” with payment of the retirement and supplement because neither the retirement costs nor the supplement could be paid without administration of the JSCF. The language of the statute could not be clearer that the administrative expenses are the administrative costs incurred by the Court in paying the “necessary” employees who are tasked and “associated” with administering the fund each and every month.

Past history and recent actions also demonstrate the correctness of the Legislative Auditor’s determination that the administrative expenses should be paid by the JSCF, as opposed to taxpayers being burdened.

Historically, the JSCF was a legislative attempt to provide a pay increase to judges in the mid 1980s when the economy of Louisiana was suffering and state general funds were not available. Although it has been suggested that the sole purpose of the JSCF was to pay judges, in truth and in fact the purpose of the JSCF was two-fold: (1) to provide a pay raise to judges and (2) to simultaneously ensure no taxpayer contributed state general funds were used because such funds would have to be taken from other parts of the state budget. The JSCF was implemented to serve both of these two essential purposes—give judges a raise and not burden taxpayers whatsoever. If no administrative expenses are paid, the fund is not self-sufficient and self-sustaining as intended and taxpayers are burdened with the administrative costs of the fund. Representative Ralph Miller of Norco, an attorney, sponsored the JSCF bill and the history of the enactment contained in the legislative record and quoted in the October 19, 2022 letter demonstrates that both retirement and administrative expenses were charged to the fund to prevent taxpayers from being burdened. Any argument that administrative expenses are only for extraordinary or uncustomary expenses, such as an audit,<sup>15</sup> is contraindicated by the language of the statute, the legislative history, and the custom begun when the JSCF was first implemented.

The Judicial Administrator (JA) was paid a supplement from the JSCF upon its implementation. The JA is mentioned in the JSCF statute and assigned tasks (now mostly handled by the accounting department of the Supreme Court). This seems to be evidence that JSCF Board, when initially implementing the statute, realized “necessary and associated administrative expenses” of the fund had to be paid *monthly* and paying the JA was an attempt to make these payments. These payments continued for decades and were ended and the amount paid to the JA used to offset the amount owed to the Supreme Court by the JSCF as outlined in the MOU. Because these payments to the JA, which were made from the inception of the JSCF and for decades thereafter, were effectively “wiped off of the books,” no expenses have ever been paid by the JSCF despite the

---

<sup>15</sup> The JSCF has never been independently audited, unlike the Clerk’s Supplemental Compensation Fund, which is patterned after the JSCF, which is independently audited annually.

statutory requirement to do so. The current lack of payments for expenses is inconsistent with the long-time practice of the JSCF paying the JA.

Recent action by the JSCF Board demonstrates the need for the JSCF to pay administrative expenses. In a prior communication, the Legislative Auditor indicated that a reserve of a few months was wise and prudent, mentioning that a reserve of \$750,000 was appropriate given what was paid in supplement monthly at the time. Since then, the JSCF Board has cut the reserve and twice raised the supplement. Although this increases the work of Supreme Court staff significantly because, without a sufficient reserve, staff must be even more vigilant about monitoring the JSCF to determine if the reserve will be sufficient on a monthly basis and, if not, rush to call a meeting of the JSCF Board to reduce the supplement. Not only does this create more work for staff, it also has the potential to catch judges by surprise when attempting to budget monthly if the supplement amount fluctuates. Obviously, if the JSCF does not pay any administrative expenses, there is no disincentive to create additional work for staff, which further directly burdens taxpayers, who must pay the employees to work longer and later and takes them away from other court-related tasks. Further, the MOU between the JSCF Board and the Treasurer creates additional work for court employees, including, but not limited to, receiving and posting the checks and payments from the various clerks of court and then contacting the clerks who do not remit timely. In this respect, the JSCF Board regularly makes demands on court employees. While the JSCF benefits from the additional efforts by court employees, these additional tasks further demonstrate the need for the JSCF to reimburse the Supreme Court for work done outside the requirements of the statute as written. Most of the court employees currently performing tasks for the JSCF are not employees of the JA's office and are not mentioned in the JSCF statute.

Although the JSCF statute mentions the JA's responsibilities, virtually all tasks performed for the JSCF are now managed by the Supreme Court Accounting Department, which was formerly a part of the JA's office. These offices are now separate and the workload for the Accounting Department has increased exponentially with demands made by the JSCF Board due to the recent compliance with the Open Meetings Law, the reduction in the reserve and the increase in the supplement, and all of the issues related to resolving the myriad of matters prompted by the use of state general funds, and the execution of two MOUs—one between the JSCF Board and the Treasurer and one between the JSCF Board and the Supreme Court to rectify the improper use of state general funds. More and more services for the JSCF are expected of Supreme Court staff by both the Supreme Court Justices and the JSCF Board than anticipated by the statute as originally drafted, yet there is a refusal to pay for any administrative expenses as statutorily directed. Clearly, the statute never contemplated the execution of two MOUs and all the additional work required of staff, but has provisions to pay for administrative expenses.

Failure to compensate the Supreme Court for the additional work of its employees also runs afoul of La. Const. art. VII §, 14(A), which prohibits the donation of public funds and things such as services.

Refusing to pay administrative expenses is really no different conceptionally from improperly using state general funds to pay taxes and retirement and, most egregiously, directly enhancing the supplement itself.

Lastly, the reference to the fact HB 589 (regarding the JSCF), introduced by Representative Zeringue, “failed to get voted out of committee” is of no moment. First, Representative Zeringue deferred to his legislative colleagues’ wishes not to “take a difficult vote” after they were contacted by judges. More importantly, La. R.S. 24:177(D) states the failure of an introduced bill to be enacted is “not competent evidence of legislative intent.”

I do note that the amount of administrative expenses mentioned in your recent communication needs to be re-calibrated. The proper amount can be more carefully calculated by Supreme Court staff and then implemented.

### **Fee Remittance Requirement**

On the other issue regarding fee remittance requirements, I concur with my colleagues. Although technically the statute should be legislatively altered to comply with a better practice, MOUs are used throughout government to achieve best practices. The funds going directly to the Supreme Court gives court employees the opportunity to ensure the Clerks of Court are properly remitting, a problem which has plagued the JSCF since its inception. Without court employees monitoring the payments from the Clerks of Court monthly, which the Treasurer would not be incentivized to do, errors in collections of court costs from Clerks of Court would result. The change would require a legislative change so the Court should not be written up for the legislature not making a change to the law. Nevertheless, the use of the MOU does increase the workload on Supreme Court employees, necessitating payment of administrative expenses as noted.

### **Conclusion**

I commend the Legislative Auditor and his staff, including the attorneys and CPAs, for their professionalism. I assume that the staff attorneys are conscientious and probably checked and double checked their research because this matter involves Judges. I urge continued advocacy for frugality and transparency in our government because, after all, the funds at issue are public funds and taxpayer money, which are entrusted to properly manage. I urge the Legislative Auditor’s

office to remain resolute and steadfast in its earlier opinion regarding administrative expenses, which is imminently correct based on statutory language, relevant legislative history, custom in operation of the JSCF from its inception and for decades later, and is consistent with how the Supreme Court, itself, administers CMIS, which has the exact same language in its governing statute regarding administrative expenses as the JSCF statute. Only by ensuring administrative costs are paid can the dual purpose of the JSCF—to provide a pay increase to judges with a fund that is self-sufficient and self-sustaining and does not cost the taxpayer anything at all—be realized.

With approximately 370 judges, even if assessed \$55,000 per year (which, as indicated, I believe is an amount that needs to be re-calibrated), that would calculate to about \$12.38 per month per judge. As indicated, in the Legislative Auditor’s prior correspondence, this is an amount that is most reasonable for a benefits fund of this type.

Unfortunately, given the historical issues of the JSCF, I believe this issue remains a “ticking time bomb.” The prudent advice of the Legislative Auditor is a fiscally conservative approach that favors the public fisc and is supported by the law. Judges will not suffer a so-called “pay cut” because the wise counsel of the Legislative Auditor’s office applies the law, which has mandated the payment of these administrative expenses since enactment of the statute.

Please continue to provide outstanding service in ensuring the public fisc is protected.

---

John L. Weimer  
Chief Justice

cc: Michael J. “Mike” Waguespack, CPA  
Louisiana Legislative Auditor  
Associate Justices  
JSCF Board Members

## MEMO

**TO:** Judges Supplemental Compensation Board Members

**FROM:** Chief Justice Weimer

**RE:** *Why paying administrative expenses for the JSCF is legally required and prudent.*

**DATE:** June 11, 2025

---

### Executive Summary

1. La. R.S. 13:10.3 was enacted when the oil crisis of the 1980s devastated the Louisiana economy and state budget. The statute was enacted to give Judges a pay raise ***AND NOT COST THE PUBLIC ANYTHING.*** Louisiana is the only state in the nation that provides a supplement based on court costs. The payment of administrative expenses is clearly and unambiguously required in paragraphs A and D of the statute. Two years ago, the Legislative Auditor determined the administrative expenses are due and owing. See La. Leg. Auditor Memo: JSCF R.S. 13:10.3 (10/21/2022), pp. 2-3. Historically, the JSCF was so poorly managed that \$3.2 million had to be reimbursed. The failure to pay administrative expenses demonstrates that nothing has changed, except the amount. Nonpayment of the mandated administrative expenses increases the salary and retirement of Justices and Judges.

2. A Rule enacted by the Associate Justices allows a meals per diem of \$118 per day, without receipts—the highest in-state meals per diem in the nation. See Legislative Auditor: *Louisiana*

*Judiciary: Comparison with Other States* (9/25/23), Attachment G (Nationwide evaluation of judicial meals per diem), pp. G1-G4 (available at: <http://www.lia.la.gov>) and HR 235 (2023), which requested that the judiciary adopt the General Services Administration (GSA) rate as used by the legislative and executive branches of government.

3. An up-front, lump sum stipend paid last year violated the prohibited donations clause of the Louisiana Constitution. See La. Const. art. VII, § 14(A) and Op. La. Att’y Gen. Op. 09-0260 (2010).

4. The optics of the refusal to follow the Legislative Auditor’s impartial advice regarding the JSCF, the payment of an up-front, lump sum stipend, and the highest in-state meals per diem in the nation, involve systemic issues that collectively, adversely impact the image of the Judiciary in the legislature and among the public and adversely impact the Judiciary receiving a legitimate pay raise.

## Discussion

In my view, the facts<sup>16</sup> at issue cast the Judiciary in a poor light and, as such, are detrimental to the image of the Judiciary. When the image of the Judiciary suffers in the public arena, our system of justice suffers and our system of democracy is adversely impacted. The decisions of those who sit in judgment are only afforded respect when the Judiciary itself is respected and is respectful of the public fisc.

For far too long, the Judiciary has lacked transparency in fiscal matters related to payments to Justices and Judges. To be compensated properly, the following changes must be made. Attacking and lashing out personally at anyone who appropriately publicly discusses these issues, which many prefer to be kept from the public, *does not serve the Judiciary in the long term*. Change is necessary and the JSCF Board can foster this change.

The Office of the Louisiana Legislative Auditor (a constitutionally established office) is currently auditing the Supreme Court. The Auditor is investigating the previously outlined

---

<sup>16</sup> *"Facts are stubborn things; and whatever may be our wishes, our inclination, or the dictates of our passion, they cannot alter the state of facts and evidence."* John Adams, Attorney and U.S. President.

matters. Louisiana R.S. 24:513(H)(1)<sup>17</sup> is significant and outlines the obligations of an auditee, including the JSCF Board and the Supreme Court.

In sum, the auditee is obligated to “assist” the legislative auditor and provide “all” materials containing requested information, “whether confidential or otherwise.”<sup>18</sup> The failure to do so is considered “malfeasance” and “removal from office” is a potential sanction. See La. R.S. 24:518(A).<sup>19</sup>

---

<sup>17</sup> In pertinent part, La. R.S. 24:513(H)(1) provides:

[a]ll auditees and their officials and staff are hereby directed to **assist the legislative auditor in his work** and to furnish such information, reports, aid, services, and assistance as may be requested, all without any cost or charge. It shall be the duty of the attorney general and the local district attorney to give assistance to the legislative auditor. [Emphasis added.]

<sup>18</sup> La. R.S. 24:518(A)(1)(a) provides:

(1) Any auditee, local auditee, or public officer, employee, or other person of said auditee:

(a) Who neglects, fails or refuses, to furnish the legislative auditor with such papers, accounts, books, documents, films, tapes, and other forms of recordation, including but not limited to computer and recording devices, **whether confidential or otherwise**, that he has the right to inspect and examine, ... [Emphasis added.]

<sup>19</sup> La. R.S. 24:518(A)(1)(d)(2) provides:

(1) Any auditee, local auditee, or public officer, employee, or other person of said auditee:

....

(d) Who, otherwise in any manner, obstructs or impedes the legislative auditor in making the examination authorized by law shall be fined not less than five hundred dollars, nor more than five thousand dollars, or imprisoned for not less than ten days, nor more than six months, or both.

The Legislative Auditor wrote up the JSCF Board for failure to pay “administrative expenses” of the fund because La. R.S. 13:10.3(A) clearly and unambiguously requires the payment of administrative expenses and prioritizes the payment of administrative expenses in paragraph (D). As previously stated, Louisiana R.S. 13:10.3 was enacted to give Judges a raise during the oil crisis of the 1980s and, importantly, **NOT COST THE TAXPAYERS ANYTHING**. This latter intent has largely been ignored during the history of the JSCF Board, but was recognized by the Legislative Auditor.

The manner in which the fund is operated does not currently follow the directives in the statute and is governed by an Memorandum of Understanding (MOU) in which funds are paid to the Louisiana Supreme Court by Clerks of Court instead of being paid to the State Treasurer. This MOU is beneficial to Judges and prudent because the history of paying the court costs by Clerks has been poor. However, this MOU exponentially increases the work of the Supreme Court staff, which taxpayers support through state general funds. As such, this is precisely the administrative expenses the JSCF must pay according to the statute.

Inappropriately, the Associate Justices advised the JSCF Board not to pay administrative expenses,<sup>20</sup> contrary to La. R.S. 13:10.3(A) and (D). The JSCF Board is an independent

---

(2) Any officer of an auditee or local auditee who violates any of the provisions of this Chapter shall, in addition to the above fines and penalties, be deemed **guilty of malfeasance and gross misconduct in office, and shall be subject to removal**. [Emphasis added.]

<sup>20</sup> By letter dated and emailed March 16, 2021, Chief Justice Weimer notified the JSCF Chair of action taken by the Supreme Court’s Administrative Conference on March 10, 2021, regarding the

legislatively created board and subject to the Open Meetings Law. *A prior JSCF Board decided to pay the administrative expenses* and, when a majority of the Justices refused to accept these funds, the funds were placed in escrow and the Legislative Auditor was asked to provide impartial advice. *A judicial determination such as the action not to accept administrative expenses, does not involve a case before the court, cannot trump the statute (which is clear and unambiguous) that mandates and prioritizes the payment of administrative expenses. The independent Legislative Auditor, whose salary and retirement are not impacted by the decision to refuse to pay the administrative expenses is absolutely correct.*<sup>21</sup> Receiving public funds to which one is not entitled also violates the constitutional prohibition of receiving donations (La. Const. art. VII, § 14(A)), in addition to being in violation of La. R.S. 13:10.3. See attached letter of October 19, 2022, with which the Legislative Auditor agreed in the determination that the administrative expenses are owed.

The JSCF Board's refusal to pay the administrative expenses and the Supreme Court Justices' refusal to accept the payment of the administrative expenses has prompted the Legislative Auditor

---

JSCF:

Action: Moved by Justice Genovese that this court shall neither charge nor assess the Judges' Supplemental Compensation Fund or its Board for any alleged administrative expenses now or in the past, and that the Chief Justice of this court shall notify each member of the Judges' Supplemental Compensation Fund Board of the action taken by the majority of this court. Seconded by Justice Crichton. The motion was adopted. Chief Justice Weimer recorded his vote as opposed.

<sup>21</sup> Agreeing with the Legislative Auditor is Barry Melancon, former President and CEO of the American Institute of Certified Public Accountants. See attached letter and resume.

to examine all compensation for Judges, in addition to reevaluating the JSCF. His report will be sent to the Legislature and will be available to the public.

In 11 of the past 12 years, the Legislature has provided Justices and Judges a pay raise. But, six years have passed since Judges received a legitimate pay raise from the Legislature. Last year, the Legislature passed a “stipend,” not a legitimate pay raise, with a condition attached that mandated a work-point study by Judges. This study requirement was vetoed by the Governor, arguably a violation of **Henry v. Edwards**, 346 So.2d 153 (La. 1977). The Legislature **did not appropriate funds for the 2024 “stipend”** and the funds had to be paid from funds saved over decades by the Supreme Court to insure fiscal stability.<sup>22</sup>

The decision to take the payment of this stipend in an up-front lump sum harmed the image of the Judiciary. See articles by respected journalists Greg LaRose, Rolfe McCollister, and Clancy Dubos (attached). I suggest these articles were not written by the journalists—they merely reported what occurred. The articles instead were written by those Justices and Judges who made the underlying decisions. A number of Judges wrote to the Justices and asked that the stipend be paid incrementally as the funds were earned. The Associate Justices refused to do so, indicating the stipend was to be paid in an up-front lump sum or not paid at all. The up-front lump sum payment violated the prohibited donation clause of the constitution according to numerous Attorney General opinions. See Op. La. Att’y Gen. 09-0260 (2010), and the opinions cited therein: 79-1352, 80-806,

---

<sup>22</sup> In 2018, the Judiciary left the Regular Legislative session with a \$40 million deficit. The entire reserve would be completely spent in less than three months

80-1095, 81-1044, 85, 908, 86-88, 86-639, 88-344, 89-190, 91-383, and 06-0220, 05-0060 and 07-0050 (**Cabela**). Then Attorney General Jeff Landry and current Attorney General Liz Murrill have opined similarly. See Op. La. Att’y Gen. 15-0050 (2015); Op. La. Atty’s Gen. 01-0406 (2001).

Louisiana Justices and Judges are allowed to claim the highest in-state judicial meals per diem of \$118 per day, without receipts, based on a rule enacted by the Associate Justices. This amount has been the highest in-state meals per diem for decades, according to two different studies conducted by Supreme Court staff and by a study conducted by the Legislative Auditor in 2023. See Legislative Auditor: *Louisiana Judiciary: Comparison with Other States* (9/25/23), Attachment G (Nationwide evaluation of judicial meals per diem), pp. G1-G4 (available at: <http://www.la.gov>).

If the General Services Administration (GSA) rate had been adopted when I joined the Supreme Court and first made an annual motion to reduce the judicial meals per diem to the GSA rate, \$2.7 million of taxpayer money would have been saved.

Based on La. R. S. 13:103, Justices receive \$1,500 to cover expenses when in New Orleans. This statute was enacted by the Legislature in 1990 at the request of Justices, who at that time all lived in New Orleans. Rather than this be paid as reimbursement, the \$1,500 was paid as salary; thus, enhancing the Justices’ retirement.

For 27 years, no Justice was paid meals per diem at the \$118 rate when in New Orleans. That changed when one Justice, new to the court in 2017, indicated the \$1,500 was unfair because some Justices lived in or near New Orleans. Following this complaint, an “internal” rule was enacted by a majority of the Associate Justices to allow all Justices to collect the \$118 meals per diem while in New Orleans, as long as they were 50 miles from their *residence* as opposed to their *domicile*. In 2003, one Justice (who was domiciled elsewhere, but had a *residence* in New Orleans) took over \$17,287 in meals per diem and another took over \$8,083.50 in meals per diem. Roughly half of these amounts were additional income for each Justice. The average family of four in Louisiana, an impoverished state, spends \$9,748 for food annually. See 24/7 Wall Street for an analysis.

Although the \$1,500 amount has not been raised since 1990, when Justices all lived in New Orleans, modern technology enables Justices to live at their primary place of residence and participate in conferences remotely. Roughly half of all conferences are held remotely.

In 2023, the Louisiana House of Representatives unanimously passed a resolution requesting that the Judiciary adopt the General Services Administration study on meals per diems of \$118 per day when 50 miles from their residence. The Legislative and Executive Branches of government follow the GSA rate, and the IRS has determined that any amount over the GSA rate is considered extra income subject to income taxes. Again, the state, among the most impoverished in the nation based on many metrics, should not provide such a lavish and extravagant meals per diem.

According to the Legislative Auditor, most states allow between \$40-\$50 for in-state meals per diems. See Legislative Auditor: *Louisiana Judiciary: Comparison with Other States* (9/25/23), Attachment G (Nationwide evaluation of judicial meals per diem), pp. G1-G4 (available at: <http://www.lla.la.gov>). This study also indicated that Louisiana District Judges were paid at a rate that ranked roughly 17<sup>th</sup> nationally when adjusted for cost of living. Extrapolating, this means that the salaries of the Supreme Court Justices and Appellate Court Judges are also ranked 17<sup>th</sup> nationally. This was before the substantial raise due to the stipend was paid last year in an up-front lump sum. To justify taking the excessive meals per diem with the excuse that Justices and Judges are underpaid is merely an attempt to justify what cannot be justified.

Two Justices and a Court of Appeal Judge all voted to pay the stipend in an up-front lump sum amount knowing that, before the end of the fiscal year, they would retire. This vote enhanced their salaries and their retirement for life. One Justice is receiving an increase in retirement of over \$5,000 for life; the other is receiving an increase in retirement of over \$2,500 for life. These actions (enhancing their incomes, benefits, and retirements) benefit only a few, but adversely impact all judges from an optics standpoint and must end if Judges wish to improve the public's confidence in the Judiciary. The public's confidence in the Judiciary is far too important to our system of justice and our system of democracy to not make changes.

I urge the members of this Board to be the catalyst for change. Apply the statute as written and as found by the independent, unbiased determination of the Legislative Auditor, who employs a battery of competent attorneys, who evaluated La. R.S. 13:10.3.

Last year's stipend is instructive. Justices and Judges were provided a one-time stipend, much like teachers, with a condition attached that they participate in a work-point study (which should have been completed years ago). The stipend was to be paid from a judicial rainy-day fund. In other words, the Legislature did not appropriate a penny to the stipend. If the JSCF and other systemic issues are not reformed, as the Legislative Auditor recommended two years ago, even illegitimate stipends will not be authorized, in my view.

**In sum, the refusal to pay the administrative expenses is merely one part of a systemic problem that will continue to adversely impact the Judiciary in the court of public opinion, which is already immensely cynical.**

Our state will celebrate the 200<sup>th</sup> anniversary of the Louisiana Civil Code this year, which statutorily bound our legal system to the civil law system. The Code, in no uncertain terms, proclaims that the law enacted by the Legislature is the primary source of law in Louisiana; judicial pronouncements are a secondary, persuasive source of law. The only time the Supreme Court decides what is the law is when there is a case before the court, with opposing sides that have standing before the court, so that both sides of an issue can be heard. Additionally, the Supreme Court only interprets a statute if the law at issue is ambiguous or unclear, otherwise, the statute is

applied as written. See La. R.S. 13:10.3(A) and (D). For far too long the taxpaying public has not been heard as Justices enhanced their own salaries and retirement out of sight of the public and refused to apply the relevant statute as written.

I ask that the JSCF Board apply the law as written and pay the administrative expenses as clearly and unambiguously provided for statutorily.<sup>23</sup>

---

<sup>23</sup> The JSCF was internally evaluated, and it was found that \$3.2 million of state general funds were misused. After substantial internal debate, an MOU was executed to resolve that mismanagement. The JSCF Board's refusal to pay administrative expenses and the Supreme Court's refusal to accept the administrative expenses demonstrates nothing has changed. The JSCF has never been audited in its history. The Clerks of Court have a statute based on the JSCF statute and it has been audited annually.



Supreme Court  
STATE OF LOUISIANA

JOHN L. WEIMER  
CHIEF JUSTICE

400 Royal Street  
NEW ORLEANS, LA 70130-8102

TELEPHONE (504) 310-2390  
FAX (504) 310-2399

October 19, 2022

**Via Email:** [jschaye@lla.la.gov](mailto:jschaye@lla.la.gov)

Ms. Jenifer Schaye, CFE  
General Counsel  
Office of the Louisiana Legislative Auditor  
1600 N. 3<sup>rd</sup> Street  
Baton Rouge, LA 70802

Ms. Schaye:

I thank you for the opportunity to share my thoughts on the obligation of the Judges' Supplemental Compensation Fund (JSCF) to pay administrative expenses. In doing so, I point out that a majority of the JSCF Board, of which I am a member and which is comprised of judges, voted to accrue money to pay for administrative expenses, pursuant to La. R.S. 13:10.3. The present impasse has arisen because six of the seven Justices, over my dissent, advised the JSCF Board that the Louisiana Supreme Court (LASC) would not accept payment for the services rendered by LASC employees in the administration of the JSCF. This impasse simply needs a resolution.

While the JSCF Board has voted to pay expenses, I do not speak for the other members.

In determining if the JSCF is responsible for paying expenses related to the administration and operation of the JSCF, consideration must first be given to the statutory law and the constitution.

The JSCF is governed by La. R.S. 13:10.3, which in pertinent part, provides:

A. The Judges' Supplemental Compensation Fund, hereinafter referred to as "the fund", is hereby created. The proceeds from the fund **shall** be used solely and exclusively for salary supplements to judges and commissioners, for related costs of state or municipal retirement funds, and **for**

**necessary and associated administrative expenses.**

....

**D. After making provisions for necessary and associated administrative expenses,** the board shall authorize the judicial administrator to set aside and transmit monthly an amount to provide the additional employer's retirement contribution due by the state on the supplemental compensation to the State Employees' Retirement System on behalf of the judges who are members of the system. The board, through the judicial administrator, shall then distribute the proceeds from the fund monthly, as follows: .... [Emphasis added.]

The starting point in the interpretation of any statute is the language of the statute itself. The purpose of the statute is determined considering the law in its entirety and interpreting it in a manner that is consistent with logic and the presumed fair purpose and intention of the legislature in passing the statute.<sup>24</sup> All words of a statute must be given meaning, such that no part of the statute is superfluous.<sup>25</sup> "When a law is clear and unambiguous and its application does not lead to absurd consequences, the law shall be applied as written, and no further interpretation may be made in search of the intent of the legislature." La. C.C. art. 9.<sup>26</sup>

The importance of the JSCF's obligation for administrative expenses is highlighted by the legislature's reference to "necessary and associated administrative expenses" in two paragraphs of the statute quoted above. Obviously, if the legislature mentions a matter twice within a statute, the subject is important. The mandatory nature of this obligation is demonstrated by legislature's use of the word "shall" in paragraph A. In paragraph D, the legislature directs that the payment of administrative expenses be given priority over the payment of a supplement to judges. The statute is clear. A supplement cannot be paid until the administrative expenses and retirement costs are paid—the supplement is paid from whatever "proceeds" remain.

---

<sup>24</sup> **McLane Southern, Inc. v. Bridges**, 11-1141, p. 6 (La. 1/24/12), 84 So.3d 479, 483.

<sup>25</sup> **Pepper v. Triplet**, 03-0619, pp. 17-18 (La. 1/21/04), 864 So.2d 181, 193-94.

<sup>26</sup> **Gloria's Ranch, L.L.C. v. Tauren Expl., Inc.**, 17-1518, p. 20 (La. 6/27/18), 252 So.3d 431, 445.

Furthermore, the Louisiana Constitution prohibits gifts or loans of state funds or “things.” See La. Const. art. VII § 14(A).<sup>27</sup>

Based on a reading of the plain language of La. R.S. 13:10.3 and La. Const. art. VII § 14(A), a majority of the JSCF Board came to the logical legal conclusion that the JSCF is statutorily required to pay for expenses related to the administration of the JSCF. A contrary interpretation runs counter to basic principles of statutory interpretation, as it would render the legislature’s references to “necessary and associated administrative expenses” twice in La. R.S. 13:10.3 meaningless, as such an interpretation simply ignores the words of the statute.

Notably, “[t]he judicial administrator of the supreme court shall be responsible for the distribution of the proceeds of the fund.” La. R.S. 13:10.3(B)(3). The Judicial Administrator (JA) “shall keep detailed and accurate records to be examined by the legislative fiscal office annually.” *Id.* However, pursuant to La. R.S. 13:10.3(C), the “nonrefundable fee” levied and collected by “the office of each clerk of city, parish, juvenile, family, district, appellate, and supreme court” as authorized by La. R.S. 13:10.3(C) and (E) “for every civil filing” to fund the JSCF, shall be remitted by “[e]ach clerk of court ... **to the state treasury.**” Emphasis added. “The disbursement of the proceeds from the fund may be authorized only by a majority of the members of the board and shall be made on the warrant of the judicial administrator of the supreme court drawn on the state treasury.” La. R.S. 13:10.3(C). The JA’s duties relative to the disbursements from the JSCF is set forth in La. R.S. 13:10.3(D), *infra*. Historically, the JA’s duties relative to the JSCF have exceeded those enumerated in the statute, whereas the JA has been responsible for receiving and recording monthly collections from clerks of court and remitting those collections monthly to the treasury, along with a report of receipts. The JA and the “State of Louisiana Department of the Treasury” entered into a “Memorandum of Understanding” (MOU) dated April 4, 2018, to revise and clarify the process for collections that was implemented in 1988, which required remission of fees directly to the JA (instead of the state treasury), along with remittance forms. The agreed-to collection process in the MOU created substantially more work on the part of LASC employees, which is not statutorily required. This MOU nevertheless altered the statutory process and resulted in additional services being rendered by LASC personnel, which only benefits the judges, not the LASC itself. Consequently, these additional “necessary

---

<sup>27</sup> La. Const. art. VII § 14(A), which prohibits the donation of “funds, credit, property, or things of value of the state or of any political subdivision.” Clearly, services rendered by a state employee would fit within that broad category.

and associated administrative expenses” must be paid to the LASC by the JSCF itself according to the clear statutory language.<sup>28</sup> The LASC Accounting Department, not the JA, performs the bulk of the tasks.

Because the statute is clear, there is no need for further inquiry into the legislative history. However, that the legislature imposed a statutory obligation on the JSCF to pay for administrative expenses is confirmed by the legislative history. As noted by Lauren McHugh Rocha, General Counsel for LASC in a memorandum dated January 12, 2017, no state general funds are to be used in the administration of the JSCF, explaining:

“The JSCF is capitalized by a filing fee on every civil filing in the state with provisions for an increase in the fee contingent on the increase in the CPI. See La. R.S. 13:10.3(C) and (E). No other source of funding for the JSCF is referenced in La. R.S. 13:10.3.” “Based on reading the text and title of R.S. 13:10.3,<sup>[29]</sup> I believe it can be inferred that the Fund was intended to be **self-sustaining**, i.e., that no other source of funds be used to pay the salary supplement, and the resulting increase in retirement contributions.” “A review of the legislative history of Act 63 only bolsters this conclusion. .... Representative Sheridan notes ‘that the retirement was self-generated and would not cost the state for that either.’” “Representative Miller presented this bill which establishes a fund to finance a supplemental compensation for judges. He stated that he had chaired a judiciary subcommittee to try to find a way to give judges of this state a salary increase **without hurting the fiscal condition of the state.**” “Additionally, although not binding of course, the digest to HB 73 ... prepared by legislative staff supports the conclusion that the Fund was intended to be **self-sustaining and not augmented by state funds.**” “**Even the Fund’s history suggests a belief within the JSCF Board that the Fund should be self-sustaining.**” [Emphasis added.]

Employees of the LASC are paid from state general funds appropriated by the legislature. The time and effort devoted to the JSCF by these employees must be reimbursed to the LASC; otherwise, the JSCF is not “self-sustaining” and the “fiscal

---

<sup>28</sup> Noteworthy is the fact that the MOU between the State Treasurer and the Supreme Court indicates in Article VI, p. 3, that the Legislative Auditor of the State may audit all records of either party relating to this agreement.

<sup>29</sup> The provision is titled “Judges’ Supplemental Compensation Fund; creation; sources of funds.”

condition of the state” is impacted. Alternatively, the matter should be managed by a third-party administrator.

The mandatory nature of the obligation to pay for administrative expenses is also confirmed by custom.

From its inception in 1985, the JSCF paid a monthly supplement to the JA, who is statutorily tasked with administering the JSCF.<sup>30</sup> Payment of a monthly supplement to the JA was conceivably payment for the work of the JA in administering the JSCF.<sup>31</sup> In 2018, the JSCF Board agreed to continue to pay the JA a monthly supplement from the JSCF, but at the suggestion of one Justice, the majority of the LASC conference voted to do away with supplemental payments from the JSCF to the JA, deciding that the JA is not entitled to a monthly supplement from the JSCF.<sup>32</sup> Accordingly, the LASC conference majority recognized in a “Memorandum of Understanding” between the LASC and the JSCF Board dated December 11, 2018, Article III(2), pp. 2-3, that the JSCF was entitled to be reimbursed by the LASC for money historically paid by the JSCF to the JA, totaling \$416,012.99. The JSCF’s determined indebtedness to the LASC was reduced by that amount. In the absence of the payments by the JSCF to the JA from 1985 to 2018, there is no colorable claim the

---

<sup>30</sup> See La. R.S. 13:10.3(B)(3), which provides:

The judicial administrator of the supreme court shall be responsible for the distribution of the proceeds of the fund. He shall keep detailed and accurate records to be examined by the legislative fiscal office annually.

See also La. R.S.13:10.3(C) and (D) (which provide further details concern the responsibilities of the JA).

<sup>31</sup> The JSCF was essentially reimbursed for all of the money paid to the JA in supplemental payments from the JSCF’s inception (1985) through January 1, 2019, when the majority of conference of the Louisiana Supreme Court decided that those payments were not authorized by La. R.S. 13:10.3.

<sup>32</sup> The sister statute to the JSCF statute (La. R.S. 13:10) mandates that the JA “shall be entitled to all emoluments and benefits applicable by law to district judges and shall be subject to the same retirement provisions,” which includes the fluctuating supplement. Thus, a cogent argument can be made that the supplement is owed to the JA from the JSCF as an “emolument and benefit applicable by law to district judges.” Despite what was done from the inception of the JSCF and for decades thereafter, the JA is still paid the amount of the supplement, but it is now paid from state general funds appropriated by the legislature.

JSCF has ever paid any costs or administrative expenses, despite the language of the statute.

Additionally, another fund managed by the JA's Office (Case Management Information System—CMIS) and funded by court costs is governed by similar statutory language. See La. C.Cr.P. art. 887(F)(1).<sup>33</sup> Pursuant to the same language appearing in the JSCF statute, CMIS pays the LASC for “necessary and associated expenses” related to the administration of CMIS. And, the LASC accepts payment for services rendered by LASC employees to CMIS. The legislature used exactly and precisely the same language in the JSCF statute and the CMIS provision. Consistency demands that the JSCF, which pays the judicial supplement, should be

---

<sup>33</sup> Concerning a “[d]efendant’s liability for costs,” La. C.Cr.P. 887(F)(1) provides:

In addition to the costs provided in Paragraphs A, C, D, and E of this Article, a person convicted of a felony, a misdemeanor, or ordinance of any local government, including a traffic felony, a traffic misdemeanor, or a local traffic violation, shall be assessed an additional three dollars as a special court cost, provided that such additional cost shall be one dollar in mayor’s courts in municipalities with a population of two thousand or less. Such special costs shall be imposed by all courts, including mayor’s courts and magistrate courts, and shall be used for implementation of the master plan for the development of a trial court case management information system and for the fast-tracked prototype development of the criminal disposition component thereof in order to define and meet the needs of clerks of court, trial court judges, law enforcement and corrections officials, the supreme court, the legislature, and the general public, and for the implementation of an integrated juvenile justice information system for use in all courts exercising juvenile court jurisdiction. The proceeds of the special cost shall be deposited in the state treasury monthly on or before the tenth day of each calendar month. After compliance with the requirements of Article VII, Section 9(B) of the Constitution of Louisiana, relative to the Bond Security and Redemption Fund, and prior to monies being placed in the state general fund, an amount equal to that deposited in the state treasury, as required above, shall be credited to the special fund hereby created in the state treasury to be known as the Trial Court Case Management Information Fund. The disbursement of the proceeds from the fund shall be made on the warrant of the judicial administrator of the supreme court drawn on the state treasury. The monies in this fund shall be used solely for the purposes identified in this Paragraph, **including necessary and associated administrative expenses**. All unexpended and unencumbered monies in this fund at the end of the fiscal year shall remain in such fund. All monies in this fund shall be invested by the state treasurer in the same manner as monies in the general fund with interest earned on the investment of these monies credited to this fund following compliance with the requirements of Article VII, Section 9(B), relative to the Bond Security and Redemption Fund. [Emphasis added.]

internally operated in the same manner as CMIS in this regard. The necessary and associated administrative expenses should be paid by the JSCF. Indeed, the JSCF statute is more specific because expenses shall be paid in priority. Accordingly, there is established precedence and custom in the operation of CMIS for the LASC to take the money being accrued by the JSCF for payment of administrative expenses.

The December 11, 2018 MOU between the LASC and the JSCF Board specifies what was settled, but the MOU does not list administrative expenses as an item that was settled. Furthermore, there is no global, all-encompassing settlement clause. This matter needs to be finally resolved.

The optics of an argument that JSCF does not have an obligation to pay necessary and associated administrative expenses might not be viewed favorably in the court of public opinion. I believe that judges should absolutely receive every dollar to which they are entitled statutorily, but not a penny more. This fund must be managed in a manner that dispels any debate on whether it is being properly managed. All debatable issues should be independently resolved.

---

John L. Weimer  
Chief Justice

cc: Michael J. "Mike" Waguespack, CPA  
Louisiana Legislative Auditor  
Associate Justices  
JSCF Board Members



Supreme Court  
STATE OF LOUISIANA

JOHN L. WEIMER  
CHIEF JUSTICE

400 Royal Street  
NEW ORLEANS, LA 70130-8102

TELEPHONE (504) 310-2390  
FAX (504) 310-2399

July 22, 2024

**Re: Concerns about unconstitutionality of distribution of stipend in an “up-front” lump-sum payment**

Dear Judicial Colleagues:

As you are aware, the judicial budget provides for a “one-time stipend” to be paid to Judges for the 2024-2025 fiscal year. *Each Justice/Judge should be called on to decide a payment option for receiving the “one-time stipend” provided for in the judicial budget—(A) an up-front lump sum at the beginning of the fiscal year prior to judicial service being rendered or (B) 12 equal payments after judicial services are rendered within the fiscal year.*<sup>34</sup> The following observations are provided to assist in making this decision.<sup>35</sup>

Generally, employees are not paid an “up-front payment” in a “lump sum” at the beginning of the year for which services are to be rendered. Policemen, firemen, teachers,<sup>36</sup> and all other public employees and public servants are paid after services

---

<sup>34</sup> There has been some confusion about pay raises. The judiciary is paid from two sources—legislatively approved payments from state general funds (generally after the enactment of a statute; see La. R.S. 13:47) and a supplement from court costs (see La. R.S. 13:10.3). The Judges’ Supplemental Compensation Fund (JSCF) Board met on June 26, 2024, and authorized a one-time payment of \$1,500 from the supplement that will be in addition to the increase authorized by the Legislature. To the best of my knowledge, no one actively urging the Legislature to authorize the pay raise shared information about a future pay raise from the JSCF. Additionally, some Judges take extra income from the highest-in-the-nation \$118 per day judicial meals per diem. See note 12.

<sup>35</sup> See also letter of June 20, 2024, to the Judicial Budgetary Control Board Members (attached).

<sup>36</sup> The majority of teachers in Louisiana, if entitled to a stipend that is to be paid with state general funds, are paid half the stipend mid-school year and the balance at the end of the school year. Pragmatically, this is done to ensure services are rendered before payment is made. Legally, this is

are rendered, not in an “up-front lump sum” payment before services are rendered. Nevertheless, some Justices/Judges believe they should be paid differently from our constituents and other public employees. **See the attached La. Att’y Gen. Op. No. 09-0260 (May 12, 2010) at p. 2, which clearly states that it is a violation of La. Const. art. VII, § 14 to pay an employee “for past services already rendered and recompensed.”** There is no language in the stipend provision that calls for an “up-front lump sum” payment. Rather, the payment of a “one-time stipend” or “one-time payment” is being wrongfully interpreted to mean a lump sum. I respectfully suggest that an “up-front lump sum” payment will present as an extremely poor optic to the taxpaying public and the Legislature.

Although the obligation for Judges to perform the work-point study (the condition that was imposed by the Legislature on a Judge’s entitlement to the one-time stipend)<sup>37</sup> was vetoed by the governor,<sup>38, 39</sup> that veto is of questionable validity.<sup>40</sup>

---

done to ensure the prohibited donation clause of the Louisiana Constitution is not violated. See La. Const. art. VII, § 14(A). Also, the Legislature and teachers use “stipend” as a term of art to mean a payment that will not be repeated the following year. Noteworthy is La. R.S. 17:418 (C)(1), which provides that teachers’ salaries are statutorily protected from being reduced. Judges enjoy this protection constitutionally. If a teacher is paid a “stipend” at the beginning of the school year, which is the exception, there is a “claw-back provision” in the contract if services are not subsequently performed.

<sup>37</sup> The legislative history of the stipend being placed in the 2024 Judicial Budget Bill—La. H.B. No. 781, § 6 (Act 775)—is outlined in my June 20, 2024 letter to the Judicial Budgetary Control Board Members, which is attached for your convenience.

<sup>38</sup> See attached article by Tyler Bridges, “**Landry signs off on bonus for Judges**” also titled: “**Jeff Landry signs off on no-strings, \$10,000 pay hike for Louisiana Judges**” (June 28, 2024). The headline in the newspaper accurately described what is involved—a bonus if payment is made before services are rendered. That perception becomes the reality from the public’s perspective. See also attached articles by Greg Larose, **Busy or not, all Louisiana judges will get a pay hike—maybe permanently** (July 7, 2024), and Penny Font, **How and when will Louisiana judges get their five-figure stipend?** (July 11, 2024).

<sup>39</sup> Any argument that an “up-front payment” in a “lump sum” can be made at the beginning of the fiscal year is self-serving. No such language appears in the pay-raise authorization. That argument assumes the stipend is a cost of living adjustment (COLA) for services previously rendered. However, such an interpretation would result in a violation La. Const. art. VII, § 14(A), which prohibits the donation of public funds. See **Bd. of Directors of Indus. Dev. Bd. of City of Gonzales, Louisiana, Inc. v. All Taxpayers, Prop. Owners, Citizens of City of Gonzales**, 05-2298, p. 20 (La. 9/6/06), 938 So. 2d 11, 23 (“§ 14(A) is violated when public funds or property

Regardless of the validity of the veto, there remains an obligation that the pay raise be distributed in a manner that complies with the constitution and does not violate the prohibited donation clause related to “funds.” See La. Const. art. VII, § 14(A).

Any argument that an up-front payment in a lump sum for future services is permissible lacks merit despite the governor’s veto of the legislative requirement for participation in the work-point study. As observed in La. Att’y Gen. Op. No. 15-0050, pp. 2-3 (Sept. 3, 2015):<sup>41</sup>

Absent the performance of additional or unusual duties, payments such as the proposed would appear to be a gratuitous donation of public funds because the public entity would not be receiving anything of equivalent value in return. In order to be legal, additional compensation must be in the form of salary increases for future services<sup>[42]</sup> or for additional, unusual or extraordinary duties, rather than extra compensation for services already rendered or not rendered at all.

---

are gratuitously alienated); La. Att’y Gen. Op. No. 15-0050, p. 1 (Sept. 3, 2015); La. Att’y Gen. Op. 01-0406 (Nov. 15, 2001) (the payment of a bonus or other gratuitous, unearned payment for past services violates La. Const. art. VII, § 14(A)). Although the funds that are to be used to pay the stipend were appropriated to the judiciary in prior years, those funds maintain their identity as state general funds, and are undeniably public funds, triggering the constitutional donation prohibition clause.

<sup>40</sup> See Henry v. Edwards, 346 So.2d 153, 157 (La. 1977), which states, in pertinent part:

When proper conditions or limitations are inserted in an appropriation bill, the governor may not veto them without vetoing the item of expenditure which they modify. Otherwise, by striking these provisions but allowing the money “item” of expenditure to stand, the Governor would be able to alter and thus, in fact, to legislate by creating a new “item” of appropriation wholly different in nature and purpose from that originated in the legislature. [Footnote omitted.]

In sum, either the veto of the work study is invalid or the bonus masquerading as a pay raise is invalid.

<sup>41</sup> This opinion was issued during the term of office of the Attorney General, now Governor, Jeff Landry.

<sup>42</sup> Clearly, Justice Crichton and four other Judges will face mandatory retirement and will not serve the entire fiscal year. Justice Genovese has been named president of Northwestern State University and will not render judicial services for most of the fiscal year.

In light of the questionable governor's veto, the proposed one-time payment is, arguably, no longer tied to a reciprocal obligation, that is, a reasonable expectation of the public receiving a benefit or equivalent value of the one-time stipend.<sup>43</sup> The condition of participation in the work-point study in order to earn the increase in pay was debatably vetoed.

Because of the constitutional issues involved, I urge you to request a payment option that allows you to be paid **after judicial services are rendered** within the upcoming fiscal year.<sup>44</sup>

### Conclusion

I urge each Judge to make his or her own decision on how this stipend is paid.<sup>45</sup> To simply say that you "went along" with what a majority of the Justices<sup>46</sup> approved

---

<sup>43</sup> Furthermore, the Legislature clearly indicated that the stipend would be paid "one time" signifying that the referenced stipend did not constitute a pay raise or salary increase for ordinary services currently being rendered by a Judge that would require funding in future years or implicate the constitutional provision that judicial compensation not be reduced. See La. Const. art. V, § 21. State Representative Jack McFarland, Chairman of Appropriations and a member of the House and Senate Conference Committee, which worked out a compromise between the Senate and House versions of the budget bill regarding the pay raise, is quoted in the media as saying, "**the legislative intent was to spread [the pay raise] out over the year ...**" That legislative intent is entirely consistent with and supported by the prohibited donation clause in the constitution, the language of the pay-raise provision, and the legislative intent.

<sup>44</sup> From an income tax standpoint, each Justice/Judge should begin to evaluate how a lump sum payment will impact his or her tax liability, as opposed to the impact related to incremental payments.

<sup>45</sup> When the Judicial Budgetary Control Board met, the decision to pay the stipend in an "up-front lump sum" was not unanimous. One-third of those voting opted to approve the stipend be paid incrementally. If that vote is extrapolated, one-third of the Judges would be approximately 123 Judges statewide. My motion to allow Judges an option to take what the media reports is a "bonus" was rejected, although technologically feasible.

<sup>46</sup> There is no question that one Justice will retire before the fiscal year concludes and another has a new position and will begin work soon after the fiscal year begins. Other Judges will leave judicial service due to retirement or may leave due to resignation or discipline. This reality cannot be ignored. Teachers are required to sign a contract with a "claw-back clause," indicating that if they do not perform the work, the funds will be returned.

Associate Justices have voted to take the highest judicial in-state meals per diem (\$118/day) in

relative to this administrative matter is to neglect your responsibility as an independent public servant. All statutes must be interpreted so as to comply with the constitution and not in a manner that produces an unjust or absurd result. La. C.C. arts. 9 and 10.

I do not oppose judicial pay raises and understand that the overwhelming number of Judges are hardworking and conscientious and do not focus on what they are paid. However, each Judge has an obligation to ensure the implementation of the stipend is consistent with the statutory language, the legislative intent, and the constitution, which requires that amount not be paid in an up-front lump sum prior to judicial services being provided or for “past services already rendered and recompensed.” See La. Att’y Gen. Op. No. 09-0260 (May 12, 2010) (attached).

**Based on my analysis, I will not accept the “up-front lump sum” payment.**

---

the nation for many years. See Legislative Auditor’s Report regarding Judicial Compensation at: <https://lla.la.gov/go.nsf/get?OpenAgent&arkkey=80230012APPP-CVTP2Q>. See also 2023 La. HR 235 urging the Justices to reduce the meals per diem to the General Services Administration (GSA) rate. A motion for Judges to comply with the GSA rate was not seconded.

Associate Justices and the Judges’ Supplemental Compensation Board have refused to comply with the Legislative Auditor’s finding that administrative expenses of the JSCF should be paid to the Supreme Court. See Legislative Auditor’s Report: *Louisiana Supreme Court* [Noncompliance with Requirements for the Judges’ Supplemental Compensation Fund], 9/20/23 (available at: <https://lla.la.gov>). A motion to pay JSCF administrative expenses to the Supreme Court was not seconded.



**Judges' Supplemental Compensation Fund Board**  
STATE OF LOUISIANA

**Chair:**

**Judge William H. Burris**  
Twenty-second Judicial  
District Court, appointed  
by Louisiana District  
Judges Association

**Vice Chair:**

**Judge Lala B. Sylvester**  
Tenth Judicial District  
Court, appointed by  
Louisiana District Judges  
Association

**Members:**

**Judge Richard E. Starling,  
Jr.**

Alexandria City Court,  
appointed by Louisiana  
City Judges Association

**Judge Candyce G. Perret**

Third Circuit Court of  
Appeal, appointed by  
Conference of Court of  
Appeal Judges

**Ms. Linda Lightfoot**

Appointed by Chief  
Justice John L. Weimer  
as his designee

Brian P. Wiggins  
Judicial Administrator

Sandra Vujnovich  
Judicial Administrator  
Emeritus

Bryan Wolff  
Chief Financial Officer  
(504) 310-2550

April 23, 2026

Via email to [LApostol@LLA.La.gov](mailto:LApostol@LLA.La.gov)

Michael J. "Mike" Waguespack, CPA  
Louisiana Legislative Auditor  
1600 North Third Street  
Baton Rouge, Louisiana 70804-9397

Dear Mr. Waguespack:

In response to a request of your office to the Judges' Supplemental Compensation Fund (JSCF) Board to respond to a finding relative to an audit conducted of the Louisiana Supreme Court, entitled "Noncompliance with Administrative Expense Requirements for the Judges' Supplemental Compensation Fund," you may recall that Judge William Burris as Chair of the JSCF Board initially responded on October 31, 2025. At that time, Judge Burris wrote that the next meeting of the JSCF Board would be scheduled in April, 2026, during the Spring Judges Conference in Lafayette, Louisiana. The purpose of this letter is to update you on the recent meeting of the JSCF Board and supplement Judge Burris' earlier response.

The JSCF Board met in a public meeting on Wednesday, April 15, 2026 at 4:00 pm at the Lafayette Bar Association office in Lafayette, Louisiana, in conjunction with the Spring Judges Conference. Chair Judge William Burris was unable to attend, and I, Judge Lala Sylvester, presided as Vice Chair. All other members of the JSCF Board were present (Judge Richard Starling, Judge Candyce Perret, and Ms. Linda Lightfoot). Members of the public were also in attendance.

A copy of the meeting agenda is attached. The matter of "Board's Response to the Legislative Auditor's draft audit finding" was Agenda Item 5.5. In recognition

of the Board's statutory obligation to pay administrative expenses, the following motion was made by the undersigned and seconded by Judge Richard Starling:

Should the Supreme Court send the Board an itemized invoice for administrative expenses, the Board chair will have the authority to approve payment up to \$4500 a month beginning May 1, 2026.

After discussion and public comment, the motion passed unanimously.

The Board will notify the Louisiana Supreme Court of this action, and will immediately remit payment upon receipt of an invoice for administrative expenses.

In other Board business, the Board authorized payment of the administrative expense of use of the conference meeting room upon receipt of an invoice from the Lafayette Bar Association.

Sincerely,



Judge Lala B. Sylvester, Vice Chair

**Attachment**

cc: Lidia Apostol, CPA, Audit Manager  
JSCF Board members  
Justices



**JUDGES' SUPPLEMENTAL COMPENSATION FUND  
BOARD  
MEETING AGENDA  
WEDNESDAY, APRIL 15, 2026, 4:00 PM  
LAFAYETTE BAR ASSOCIATION, 2607 Johnston Street,  
Lafayette, LA 70503**

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. APPROVAL OF MINUTES:** October 6, 2025 Meeting
- 4. REPORTS, Bryan Wolff, LASC CFO**
  - 4.1 JSCF Current Balance
  - 4.2 Collections
  - 4.3 Revenue
- 5. ACTION ITEMS**
  - 5.1. Review CPI (Consumer Price Index) and effect on filing fee
  - 5.2. Set amount for the designated reserve
  - 5.3. Set amount for the monthly compensation rate
  - 5.4. Proposed disbursement of excess reserve
  - 5.5. Board's Response to the Legislative Auditor's draft audit finding
- 6. OLD BUSINESS**
  - 6.1. Untimely reporting and remissions by clerks of court
  - 6.2. Update on *Slaughter v. LASERS* et al litigation.
- 7. NEW BUSINESS**
  - 7.1 SB 232 by Senator Miller
  - 7.2 Approval of payment for use of Meeting Room
  - 7.3 Other New Business
- 8. NEXT MEETING**—Fall Judges Conference, New Orleans, October, 2026 (date tba)

Comments or Questions should go to Sandra Vujnovich, LASC Judicial Administrator Emeritus, 400 Royal Street, Suite 1190, New Orleans, Louisiana, svujnovich@lasc.org 70130, 504-310-2605.



# Supreme Court

STATE OF LOUISIANA

JOHN L. WEIMER  
CHIEF JUSTICE

400 Royal Street  
NEW ORLEANS, LA 70130-8102

TELEPHONE (504) 310-2390  
FAX (504) 310-2399

April 28, 2026

Via email to: [mwag@lla.la.gov](mailto:mwag@lla.la.gov)

Michael J. "Mike" Waguespack, CPA  
Louisiana Legislative Auditor  
1600 N. 3<sup>rd</sup> Street  
Baton Rouge, LA 70802

Re: Continued Refusal of Judges' Supplemental Compensation Fund (JSCF)  
Board to Pay Administrative Expenses

Dear Mr. Waguespack:

In my view, the refusal of the Judges' Supplemental Compensation Fund Board to pay the administrative expenses appropriately and correctly found due and owing by the Legislative Auditor two years ago reflects the continued recalcitrance to follow the law. This fund has been demonstratively mismanaged since its inception and throughout much of its history and, thus, reflects very poorly on the judiciary. Long ago, the court's accounting staff conducted a careful analysis regarding the time donated to the fund, which was designed to enhance judges and justices salaries and retirement without costing the taxpayers. The failure to pay JSCF administrative expenses violates the prohibited donation clause of the Louisiana Constitution, the clear and unambiguous language of La. R.S. 13:10.3(A) and (D), and legislative history clearly expressing the intention of the author, Representative Ralph Miller, that the fund provide an increase in pay for judges while not costing the taxpayers a penny. For years now, the taxpayers have supported this fund inappropriately with their tax dollars.

The historical ineptitude in management resulting in a Memorandum of Understanding requiring repayment of \$3.2 million dollars of state general funds used to enhance the supplement over the years and the continued refusal to pay administrative expenses reflects a need for change. It is time for this fund to be

independently managed—not managed by judges who have a pecuniary interest in the management of the fund.

Two years ago, the Legislative Auditor correctly advised that reimbursement of administrative expenses should be paid going back three years. Some of the JSCF Board members most responsible for the mismanagement of the fund have left the judiciary, leaving those following them stuck with the indebtedness. Then Justices Genovese and Crichton made and seconded the motion not to pay the JSCF administrative expenses, thereby enhancing their compensation and their retirements.

There is no need for the Supreme Court to send this legislatively created, independent board a “bill.” The administrative expense amount is a statutory obligation that has existed since the statute was enacted. The demand for a “bill” is nothing more than another delay tactic. Justice Jefferson Hughes attended the last JSCF Board meeting and assured the Board members that “no bill will ever be sent by the Supreme Court.”

JSCF Chairman Billy Burris wrote to the Legislative Auditor in December advising that the JSCF Board would respond to the Legislative Auditor in April. The letter from the JSCF Board is actually no response. Meanwhile, the salaries and retirements of judges and justices are enhanced in violation of the Auditor’s finding two years ago. See article by respected journalist Tyler Bridges, which demonstrates the “Louisiana two-step” continues between the JSCF Board and the Associate Justices, while the taxpayers continue to pay the fiddler.

When will the citizens who pay the taxes to support the JSCF receive relief from this continuing burden? The only legitimate response to the finding that the nonpayment of JSCF administrative expenses is a violation of the law and a misuse of state funds, it to begin payments immediately.



John L. Weimer  
Chief Justice

cc: Judge William H. Burris, JSCF Board Chair  
Judge Lala B. Sylvester, JSCF Board Vice-Chair

Judge Richard E. Starling, Jr.  
Judge Candyce G. Perret  
Ms. Linda Lightfoot  
Senator Greg Miller  
Louisiana Supreme Court Associate Justices  
Brian Wiggins, Judicial Administrator



## Inside Chief Justice John Weimer's battle with other judges over pay: 'Louisiana two-step'

BY TYLER BRIDGES Staff writer  
October 9, 2025

John Weimer sits atop the judicial system in Louisiana as the chief justice of the state Supreme Court.

But Weimer has spent years running into a brick wall of opposition from judges when he tells them that they have to make a decision that would hit them in the pocketbook.

On Monday, they disregarded Weimer's plea once again. One judge even engaged in a testy exchange with him over their disagreement.

For several years, Weimer has been trying to convince an obscure board called the Judicial Supplemental Compensation Fund to pay the Supreme Court for the time its staff spends to administer it.

The board is unknown to the public but matters greatly to judges because it decides how much to augment their salaries from the fund, which is fed by fees on civil court filings across the state. The fund currently boosts salaries for the state's 364 judges by \$1,050 per month beyond their designated state salary.

Mike Waguespack, the Louisiana Legislative Auditor, has sided with Weimer, saying the 1985 legislative act that created the fund requires judges to cover the Supreme Court staff expenses to administer it. Those costs run about \$50,000 per year.

But the judges on the board continue to ignore Weimer's argument in an unusual public rift between a chief justice and the rest of the judicial branch.

Covering the expenses would reduce judges' monthly paychecks - and, perhaps most importantly, their retirement checks.

In a 2023 letter to the Legislative Auditor, Weimer estimated that having the fund pay the Supreme Court staff expenses would cost each judge about \$150 per year and perhaps that much also in retirement pay, depending on how long he or she served.

The amount of money may be small, but Weimer has been pushing the fund to make the change, as a matter of law, and Supreme Court justices and the judges on the board have just as consistently rejected his view.

### **A testy debate**

During the board's hearing Monday at the Windsor Court Hotel in New Orleans, about 20 judges attending a conference at the hotel came into a meeting room to watch Weimer tell the five-member board that they should respond to Waguespack before they decided how much judges should receive in supplemental pay going forward.

The auditor has determined that not paying those expenses "is a violation of the law," Weimer said. Waguespack has also said the fund should pay the Supreme Court three years of expenses to cover its failure to do so previously.

According to Weimer, William Burris, a district court judge in St. Tammany and Washington parishes and the panel's chair, had said at the previous meeting that he would listen to the Supreme Court rather than Waguespack because the justices were elected, while Waguespack was only an unelected bureaucrat. Burris was referring to a 2021 decision by six of the seven justices, with Weimer dissenting, that the fund was not required to cover the staff expenses.

On Monday, Weimer noted that the Supreme Court had just voted to say that the Judicial Supplemental Compensation Fund is an independent entity. This meant, he said, that they should disregard what the Supreme Court majority said in 2021.

The 1985 law, Weimer added, was "immensely clear:" the fund had to use money from the filing fees first to cover the staff time for the Supreme Court before sending out the supplemental paychecks.

Judge Richard Starling, an Alexandria City Court judge and one of the four judges on the supplemental compensation board, interjected that Waguespack's findings on the expenses were sent to the state Supreme Court and not the board. As a result, Starling said, the board could not respond to it.

"I haven't seen a bill yet that says we owe the Supreme Court," Starling told Weimer.

The chief justice was undeterred.

He continued making his pitch and soon began to take up another pet peeve - the high amount of per diems allowed for judges while traveling. Burris cut him off.

"You're getting off subject," Burris said.

"It's all very much on topic," Weimer said, interrupting Burris.

"I understand you think the judges are overpaid," Burris said, cutting off Weimer again. "But let's limit it to what we're here talking about."

"Judge, let me respond," Weimer said.

"I don't like being interrupted," Burris said and then accused the chief justice of having "an agenda."

Weimer apologized and complained a minute later when Burris cut him short again.

"You can interrupt me, but I can't interrupt you?" Burris responded.

Weimer noted his previous apology and said, "I don't have an agenda except doing the job I'm obligated to do."

"That's your interpretation of the law. And everyone disagrees with your interpretation," rejoined Burris. "We have disagreed with that definition of administrative expenses time and time again. You have made that same argument time and time again."

Linda Lightfoot spoke up. A long-time reporter and editor at The Advocate until 2007, Lightfoot is Weimer's designee on the board.

She urged the four judges on the board to offer a response to Waguespack.

"What the public is going to see is a report by the Legislative Auditor that's going to make this board look not so good, unless we at least answer him and give him some reason for not paying these expenses," Lightfoot said.

"The Legislative Auditor's letter was sent to the Supreme Court and not to the board," Burris replied, echoing Starling's words.

### **Civil court case fee**

The supplemental fund is financed by a \$31.50 fee on every civil court case in Louisiana, thanks to the 1985 law that aimed to give judges a pay raise without taxpayers directly footing the increase.

The fund currently contains \$1.1 million but is obligated to have reserves of only \$500,000. With so much extra money in its account, the board voted on Monday to reduce the reserves by giving all judges a one-time payment of \$1,190. That's in addition to the \$1,050 monthly supplement.

Only Lightfoot voted against it.

Afterward, Burris downplayed his sharp back-and-forth with Weimer.

"When attorneys disagree, things get tense," Burris said in an interview. "But that doesn't mean he isn't a great chief justice. It just means we disagree."

Weimer, for his part, remained unhappy.

"It's the Louisiana two-step with the public paying the band," he said. "What's happening is the Supreme Court is saying, 'We're not going to accept the funds.' And the board is saying, hide behind the Supreme Court."

Waguespack said afterward he plans to send his findings to the compensation board members and ask them to respond.



## MEMO

**TO:** Judges Supplemental Compensation Board Members

**FROM:** Chief Justice Weimer

**RE:** *Why paying administrative expenses for the JSCF is legally required and prudent.*

**DATE:** June 11, 2025

---

### Executive Summary

1. La. R.S. 13:10.3 was enacted when the oil crisis of the 1980s devastated the Louisiana economy and state budget. The statute was enacted to give Judges a pay raise ***AND NOT COST THE PUBLIC ANYTHING***. Louisiana is the only state in the nation that provides a supplement based on court costs. The payment of administrative expenses is clearly and unambiguously required in paragraphs A and D of the statute. Two years ago, the Legislative Auditor determined the administrative expenses are due and owing. See La. Leg. Auditor Memo: JSCF R.S. 13:10.3 (10/21/2022), pp. 2-3. Historically, the JSCF was so poorly managed that \$3.2 million had to be reimbursed. The failure to pay administrative expenses demonstrates that nothing has changed, except the amount. Nonpayment of the mandated administrative expenses increases the salary and retirement of Justices and Judges.

2. A Rule enacted by the Associate Justices allows a meals per diem of \$118 per day, without receipts—the highest in-state meals per diem in the nation. See Legislative Auditor: *Louisiana Judiciary: Comparison with Other States* (9/25/23), Attachment G (Nationwide evaluation of judicial meals per diem), pp. G1-G4 (available at: <http://www.lla.la.gov>) and HR 235 (2023), which requested that the judiciary adopt the General Services Administration (GSA) rate as used by the legislative and executive branches of government.

3. An up-front, lump sum stipend paid last year violated the prohibited donations clause of the Louisiana Constitution. See La. Const. art. VII, § 14(A) and Op. La. Att’y Gen. Op. 09-0260 (2010).

4. The optics of the refusal to follow the Legislative Auditor’s impartial advice regarding the JSCF, the payment of an up-front, lump sum stipend, and the highest in-state meals per diem in the nation, involve systemic issues that collectively, adversely impact the image of the Judiciary in the legislature and among the public and adversely impact the Judiciary receiving a legitimate pay raise.

## Discussion

In my view, the facts<sup>1</sup> at issue cast the Judiciary in a poor light and, as such, are detrimental to the image of the Judiciary. When the image of the Judiciary suffers in the public arena, our system of justice suffers and our system of democracy is adversely impacted. The decisions of those who sit in judgment are only afforded respect when the Judiciary itself is respected and is respectful of the public fisc.

For far too long, the Judiciary has lacked transparency in fiscal matters related to payments to Justices and Judges. To be compensated properly, the following changes must be made. Attacking and lashing out personally at anyone who appropriately publicly discusses these issues, which many prefer to be kept from the public, *does not serve the Judiciary in the long term*. Change is necessary and the JSCF Board can foster this change.

The Office of the Louisiana Legislative Auditor (a constitutionally established office) is currently auditing the Supreme Court. The Auditor is investigating the

---

<sup>1</sup> “*Facts are stubborn things; and whatever may be our wishes, our inclination, or the dictates of our passion, they cannot alter the state of facts and evidence.*” John Adams, Attorney and U.S. President.

previously outlined matters. Louisiana R.S. 24:513(H)(1)<sup>2</sup> is significant and outlines the obligations of an auditee, including the JSCF Board and the Supreme Court.

In sum, the auditee is obligated to “assist” the legislative auditor and provide “all” materials containing requested information, “whether confidential or otherwise.”<sup>3</sup> The failure to do so is considered “malfeasance” and “removal from office” is a potential sanction. See La. R.S. 24:518(A).<sup>4</sup>

---

<sup>2</sup> In pertinent part, La. R.S. 24:513(H)(1) provides:

[a]ll auditees and their officials and staff are hereby directed to **assist the legislative auditor in his work** and to furnish such information, reports, aid, services, and assistance as may be requested, all without any cost or charge. It shall be the duty of the attorney general and the local district attorney to give assistance to the legislative auditor. [Emphasis added.]

<sup>3</sup> La. R.S. 24:518(A)(1)(a) provides:

(1) Any auditee, local auditee, or public officer, employee, or other person of said auditee:

(a) Who neglects, fails or refuses, to furnish the legislative auditor with such papers, accounts, books, documents, films, tapes, and other forms of recordation, including but not limited to computer and recording devices, **whether confidential or otherwise**, that he has the right to inspect and examine, ... [Emphasis added.]

<sup>4</sup> La. R.S. 24:518(A)(1)(d)(2) provides:

(1) Any auditee, local auditee, or public officer, employee, or other person of said auditee:

....

(d) Who, otherwise in any manner, obstructs or impedes the legislative auditor in making the examination authorized by law shall be fined not less than five hundred dollars, nor more than five thousand dollars, or imprisoned for not less than ten days, nor more than six months, or both.

The Legislative Auditor wrote up the JSCF Board for failure to pay “administrative expenses” of the fund because La. R.S. 13:10.3(A) clearly and unambiguously requires the payment of administrative expenses and prioritizes the payment of administrative expenses in paragraph (D). As previously stated, Louisiana R.S. 13:10.3 was enacted to give Judges a raise during the oil crisis of the 1980s and, importantly, NOT COST THE TAXPAYERS ANYTHING. This latter intent has largely been ignored during the history of the JSCF Board, but was recognized by the Legislative Auditor.

The manner in which the fund is operated does not currently follow the directives in the statute and is governed by an Memorandum of Understanding (MOU) in which funds are paid to the Louisiana Supreme Court by Clerks of Court instead of being paid to the State Treasurer. This MOU is beneficial to Judges and prudent because the history of paying the court costs by Clerks has been poor. However, this MOU exponentially increases the work of the Supreme Court staff, which taxpayers support through state general funds. As such, this is precisely the administrative expenses the JSCF must pay according to the statute.

---

(2) Any officer of an auditee or local auditee who violates any of the provisions of this Chapter shall, in addition to the above fines and penalties, be deemed **guilty of malfeasance and gross misconduct in office, and shall be subject to removal.** [Emphasis added.]

Inappropriately, the Associate Justices advised the JSCF Board not to pay administrative expenses,<sup>5</sup> contrary to La. R.S. 13:10.3(A) and (D). The JSCF Board is an independent legislatively created board and subject to the Open Meetings Law. *A prior JSCF Board decided to pay the administrative expenses* and, when a majority of the Justices refused to accept these funds, the funds were placed in escrow and the Legislative Auditor was asked to provide impartial advice. *A judicial determination such as the action not to accept administrative expenses, does not involve a case before the court, cannot trump the statute (which is clear and unambiguous) that mandates and prioritizes the payment of administrative expenses. The independent Legislative Auditor, whose salary and retirement are not impacted by the decision to refuse to pay the administrative expenses is absolutely correct.*<sup>6</sup> Receiving public funds to which one is not entitled also violates the constitutional prohibition of receiving donations (La. Const. art. VII, § 14(A)),

---

<sup>5</sup> By letter dated and emailed March 16, 2021, Chief Justice Weimer notified the JSCF Chair of action taken by the Supreme Court’s Administrative Conference on March 10, 2021, regarding the JSCF:

Action: Moved by Justice Genovese that this court shall neither charge nor assess the Judges’ Supplemental Compensation Fund or its Board for any alleged administrative expenses now or in the past, and that the Chief Justice of this court shall notify each member of the Judges’ Supplemental Compensation Fund Board of the action taken by the majority of this court. Seconded by Justice Crichton. The motion was adopted. Chief Justice Weimer recorded his vote as opposed.

<sup>6</sup> Agreeing with the Legislative Auditor is Barry Melancon, former President and CEO of the American Institute of Certified Public Accountants. See attached letter and resume.

in addition to being in violation of La. R.S. 13:10.3. See attached letter of October 19, 2022, with which the Legislative Auditor agreed in the determination that the administrative expenses are owed.

The JSCF Board's refusal to pay the administrative expenses and the Supreme Court Justices' refusal to accept the payment of the administrative expenses has prompted the Legislative Auditor to examine all compensation for Judges, in addition to reevaluating the JSCF. His report will be sent to the Legislature and will be available to the public.

In 11 of the past 12 years, the Legislature has provided Justices and Judges a pay raise. But, six years have passed since Judges received a legitimate pay raise from the Legislature. Last year, the Legislature passed a "stipend," not a legitimate pay raise, with a condition attached that mandated a work-point study by Judges. This study requirement was vetoed by the Governor, arguably a violation of **Henry v. Edwards**, 346 So.2d 153 (La. 1977). The Legislature **did not appropriate funds for the 2024 "stipend"** and the funds had to be paid from funds saved over decades by the Supreme Court to insure fiscal stability.<sup>7</sup>

The decision to take the payment of this stipend in an up-front lump sum harmed the image of the Judiciary. See articles by respected journalists Greg LaRose, Rolfe

---

<sup>7</sup> In 2018, the Judiciary left the Regular Legislative session with a \$40 million deficit. The entire reserve would be completely spent in less than three months

McCollister, and Clancy Dubos (attached). I suggest these articles were not written by the journalists—they merely reported what occurred. The articles instead were written by those Justices and Judges who made the underlying decisions. A number of Judges wrote to the Justices and asked that the stipend be paid incrementally as the funds were earned. The Associate Justices refused to do so, indicating the stipend was to be paid in an up-front lump sum or not paid at all. The up-front lump sum payment violated the prohibited donation clause of the constitution according to numerous Attorney General opinions. See Op. La. Att’y Gen. 09-0260 (2010), and the opinions cited therein: 79-1352, 80-806, 80-1095, 81-1044, 85, 908, 86-88, 86-639, 88-344, 89-190, 91-383, and 06-0220, 05-0060 and 07-0050 (**Cabela**). Then Attorney General Jeff Landry and current Attorney General Liz Murrill have opined similarly. See Op. La. Att’y Gen. 15-0050 (2015); Op. La. Atty’s Gen. 01-0406 (2001).

Louisiana Justices and Judges are allowed to claim the highest in-state judicial meals per diem of \$118 per day, without receipts, based on a rule enacted by the Associate Justices. This amount has been the highest in-state meals per diem for decades, according to two different studies conducted by Supreme Court staff and by a study conducted by the Legislative Auditor in 2023. See Legislative Auditor: *Louisiana Judiciary: Comparison with Other States* (9/25/23), Attachment G

(Nationwide evaluation of judicial meals per diem), pp. G1-G4 (available at: <http://www.la.la.gov>).

If the General Services Administration (GSA) rate had been adopted when I joined the Supreme Court and first made an annual motion to reduce the judicial meals per diem to the GSA rate, \$2.7 million of taxpayer money would have been saved.

Based on La. R. S. 13:103, Justices receive \$1,500 to cover expenses when in New Orleans. This statute was enacted by the Legislature in 1990 at the request of Justices, who at that time all lived in New Orleans. Rather than this be paid as reimbursement, the \$1,500 was paid as salary; thus, enhancing the Justices' retirement.

For 27 years, no Justice was paid meals per diem at the \$118 rate when in New Orleans. That changed when one Justice, new to the court in 2017, indicated the \$1,500 was unfair because some Justices lived in or near New Orleans. Following this complaint, an "internal" rule was enacted by a majority of the Associate Justices to allow all Justices to collect the \$118 meals per diem while in New Orleans, as long as they were 50 miles from their *residence* as opposed to their *domicile*. In 2003, one Justice (who was domiciled elsewhere, but had a *residence* in New Orleans) took over \$17,287 in meals per diem and another took over \$8,083.50 in meals per diem. Roughly half of these amounts were additional income for each Justice. The average

family of four in Louisiana, an impoverished state, spends \$9,748 for food annually. See 24/7 Wall Street for an analysis.

Although the \$1,500 amount has not been raised since 1990, when Justices all lived in New Orleans, modern technology enables Justices to live at their primary place of residence and participate in conferences remotely. Roughly half of all conferences are held remotely.

In 2023, the Louisiana House of Representatives unanimously passed a resolution requesting that the Judiciary adopt the General Services Administration study on meals per diems of \$118 per day when 50 miles from their residence. The Legislative and Executive Branches of government follow the GSA rate, and the IRS has determined that any amount over the GSA rate is considered extra income subject to income taxes. Again, the state, among the most impoverished in the nation based on many metrics, should not provide such a lavish and extravagant meals per diem. According to the Legislative Auditor, most states allow between \$40-\$50 for in-state meals per diems. See Legislative Auditor: *Louisiana Judiciary: Comparison with Other States* (9/25/23), Attachment G (Nationwide evaluation of judicial meals per diem), pp. G1-G4 (available at: <http://www.la.la.gov>). This study also indicated that Louisiana District Judges were paid at a rate that ranked roughly 17<sup>th</sup> nationally when adjusted for cost of living. Extrapolating, this means that the salaries of the Supreme

Court Justices and Appellate Court Judges are also ranked 17<sup>th</sup> nationally. This was before the substantial raise due to the stipend was paid last year in an up-front lump sum. To justify taking the excessive meals per diem with the excuse that Justices and Judges are underpaid is merely an attempt to justify what cannot be justified.

Two Justices and a Court of Appeal Judge all voted to pay the stipend in an up-front lump sum amount knowing that, before the end of the fiscal year, they would retire. This vote enhanced their salaries and their retirement for life. One Justice is receiving an increase in retirement of over \$5,000 for life; the other is receiving an increase in retirement of over \$2,500 for life. These actions (enhancing their incomes, benefits, and retirements) benefit only a few, but adversely impact all judges from an optics standpoint and must end if Judges wish to improve the public's confidence in the Judiciary. The public's confidence in the Judiciary is far too important to our system of justice and our system of democracy to not make changes.

I urge the members of this Board to be the catalyst for change. Apply the statute as written and as found by the independent, unbiased determination of the Legislative Auditor, who employs a battery of competent attorneys, who evaluated La. R.S. 13:10.3.

Last year's stipend is instructive. Justices and Judges were provided a one-time stipend, much like teachers, with a condition attached that they participate in a work-

point study (which should have been completed years ago). The stipend was to be paid from a judicial rainy-day fund. In other words, the Legislature did not appropriate a penny to the stipend. If the JSCF and other systemic issues are not reformed, as the Legislative Auditor recommended two years ago, even illegitimate stipends will not be authorized, in my view.

**In sum, the refusal to pay the administrative expenses is merely one part of a systemic problem that will continue to adversely impact the Judiciary in the court of public opinion, which is already immensely cynical.**

Our state will celebrate the 200<sup>th</sup> anniversary of the Louisiana Civil Code this year, which statutorily bound our legal system to the civil law system. The Code, in no uncertain terms, proclaims that the law enacted by the Legislature is the primary source of law in Louisiana; judicial pronouncements are a secondary, persuasive source of law. The only time the Supreme Court decides what is the law is when there is a case before the court, with opposing sides that have standing before the court, so that both sides of an issue can be heard. Additionally, the Supreme Court only interprets a statute if the law at issue is ambiguous or unclear, otherwise, the statute is applied as written. See La. R.S. 13:10.3(A) and (D). For far too long the taxpaying public has not been heard as Justices enhanced their own salaries and

retirement out of sight of the public and refused to apply the relevant statute as written.

I ask that the JSCF Board apply the law as written and pay the administrative expenses as clearly and unambiguously provided for statutorily.<sup>8</sup>



---

<sup>8</sup> The JSCF was internally evaluated, and it was found that \$3.2 million of state general funds were misused. After substantial internal debate, an MOU was executed to resolve that mismanagement. The JSCF Board’s refusal to pay administrative expenses and the Supreme Court’s refusal to accept the administrative expenses demonstrates nothing has changed. The JSCF has never been audited in its history. The Clerks of Court have a statute based on the JSCF statute and it has been audited annually.

## MEMORANDUM

**To:** Jenifer Schaye, General Counsel, LLA

**CC:** Associate Justices, Judicial Administrator Brian Wiggins, General Counsel David Becker, La. Legislative Auditor Michael Waguespack

**From:** Chief Justice John L. Weimer

**Date:** April 24, 2026

**Re:** Response to Auditor’s Finding Regarding Justices Travel Rule/La. R.S. 13:103

---

The staff of the Legislative Auditor’s Office, after initially finding a violation related to taking meals per diem from both the Justices Travel Rule and La. R.S. 13:103, retreated, finding the law is potentially unclear. I disagree with that analysis.<sup>1</sup> The law is clear as written and the meals per diem cannot be taken from two sources: the Judicial Travel Rule and La. R.S. 13:103.

Numerous points bear mention. The legislature decides the amount of judicial salaries, not the judiciary. This is appropriate in our system of checks and balances and is based on the system of separation of powers enshrined in both the state and federal constitutions. The legislative branch of government makes the law and the legislative branch of government appropriates funds. The Louisiana Legislature specifically enacted legislation that reserves to the Legislature the authority to decide judiciary salaries. See La. R.S. 13:47.

I note the first preference of the Legislative Auditor finding is to have the statute amended. That is the only solution in our civil law system, which only recognizes legislation and custom as the sources of law.

Respectfully, and at the risk of stating the obvious, the alternative suggestion of the Legislative Auditor’s Office that the court “amend its Travel Rules to clarify

---

<sup>1</sup> Although I am convinced the law is clear as written and Justices cannot take meals per diem from two sources, for the sake of the integrity the judiciary, fiscal responsibility and transparency, the appearance of taking meals per diem from two sources creates poor optics. The Justices should not take the option that benefits themselves financially.

their interpretation of La. R.S. 13:103” has no efficacy.<sup>2</sup> The Louisiana Supreme Court cannot amend the provisions of a statute by changing a Supreme Court Rule. The judiciary cannot interpret a law that is clear and unambiguous. See La. C.C. art 9. The Supreme Court should not interpret a statute to add additional wording to the statute such as “related to housing.” As detailed in the attached February 26, 2026 memorandum, the contemporary, customary, and 27-year historical application of the statute demonstrates no Justice, not one, took a meals per diem when in New Orleans because the Justices contented themselves with the \$1,500 monthly expense allowance received based on La. R.S. 13:103. It was not until 2017, when James Genovese joined the court, that this situation changed with the adoption of the Justices Travel Rule. Scott Crichton joined with Genovese and, between the two of them, they took approximately \$49,725 in two years—Crichton’s take was \$17,257 in 2023 and \$17,955 in 2024 in meals per diem, *in addition to the \$1,500 per month based on La. R.S. 13:103*. The average Louisiana family of four lived on approximately \$9,700 in 2023.

The judiciary has demonstrated an inability to remain impartial and to follow the law as written related to meals per diem, the distribution of the stipend in 2023, renegeing on a promise not to raise judicial salaries in 2020, and in mismanagement of the Judges’ Supplemental Compensation Fund. All of this is detailed in the attached memorandum of December 4, 2025, sent to the Judicial Compensation Commission. The memorandum details a systemic taking advantage of the public fisc.

The excessive meals per diem established by a Supreme Court Rule provides extra income for Justices and Judges who take the full \$118 per day meals per diem without providing receipts. Any amount over the GSA<sup>3</sup> rate requires the issuance of

---

<sup>2</sup> Because the Supreme Court cannot amend a statute with a Court Rule, the only option left available is to ask the Legislature to effectuate a change in the statute. Absent that legislative clarification, it is my belief the Legislative Auditor is advising the Justices not to take meals per diem from two sources. This belief is consistent with the initial opinion of the Legislative Auditor that the Justices should not be paid meals per diem from a Travel Rule enacted by the Justices and from La. R.S. 13:103, which authorizes payment of \$1,500 in monthly expenses.

Simply amending the Travel Rule, as indicated by the majority in its response, sanctions the past documented abuse and enables that abuse to continue.

<sup>3</sup> The U.S. General Services Administration (GSA) establishes the per diem reimbursement rates that federal agencies use to reimburse their employees for subsistence expenses incurred while on official travel within the continental U.S. Both the Louisiana Legislative and Executive branches

a 1099 form to outline the amount of income. Any amount taken in meals per diem that meets the GSA rate results in a tax-free payment to members of the judiciary. In New Orleans, the GSA rate is \$80. Louisiana Judges who travel 50 miles from their court can receive \$118 per day for meals.

A majority of Justices enacted the Justices Travel Rule, which allows Justices to take \$118 when a Justice travels 50 miles from their residence<sup>4</sup> so \$80 is tax free to the Justices and the additional \$38 is considered additional income. The unpublished, internal Justices Travel Rule allows only Justices to receive additional income that is not authorized by the legislature. In 2023, the Legislative Auditor conducted a nationwide analysis and found that the largest number of states allow \$30-\$50 for in-state meals per diems. Louisiana citizens, according to most metrics, are near the bottom in income, wages, and salaries.<sup>5</sup> Yet Louisiana Justices and Judges receive the highest judicial in-state meals per diems in the nation, which is so lavish and extravagant that it provides additional income to Justices and Judges and violates the prohibited donations clause of the Louisiana Constitution. See La. Const. art. VII, § 14. Legislation also requires that meals per diems shall be “reasonable” or “actual.” See La. R.S. 13:103, 313, 691(B)(2), and 694. However, the judicial meals per diem set by the Justices for Justices and Judges is neither “reasonable” nor “actual”; rather, the amount is “unreasonable” and “excessive.”

In 2023, the House of Representatives passed a unanimous resolution urging the judiciary to adopt the GSA rate. See HR 235 (2023). A majority of Justices have ignored HR 235 and refused to adopt the GSA rate, and some Justices and some Judges continue to take excessive meals per diems far removed from reimbursement that results in additional income.

For the reasons recited in detail in the attached February 26, 2026 memorandum in defense of the original finding of the Legislative Auditor’s staff, there is only one way to read this statute that allows Justices \$1,500 a month for

---

of government use the GSA rate for reimbursement. Reimbursement should be reimbursement, not an extra source of income.

<sup>4</sup> Then Justice Crichton had a residence in New Orleans, less than 50 miles from the court. The Justices Travel Rule does not address “domicile,” but residence—a separate legal concept. Because he had a residence in New Orleans, he should not have claimed a penny while in New Orleans based on the Travel Rule he voted to enact.

<sup>5</sup> The Louisiana Bar Foundation released a report indicating how Louisiana Ranks Nationally: second highest in poverty; third highest in child poverty; third lowest in income; and sixth highest in income inequality. See attached.

expenses while in New Orleans, whether the Justice travels to New Orleans or not. See La. R.S. 13:103. Receiving both the statutory \$1,500 per month income and the \$118 meals per diem without a receipt based on the Justices Travel Rule adopted by most of the Justices is “double dipping”—taking meals per diem from both the Travel Rule enacted by the Justices and the statute enacted by the Legislature, while also violating the prohibited donation clause of the Louisiana Constitution and the law that prohibits statutes from being read so as to “lead to absurd consequences.” See La. C.C. art. 9.

As detailed extensively in the memorandum of February 26, 2026, being paid a meals per diem from two sources is truly an absurd consequence from the public’s perspective.

Any action that allows people in power to take advantage of taxpaying citizens is, at best, disappointing. I feel compelled to once again be a voice on behalf of the citizens I serve.



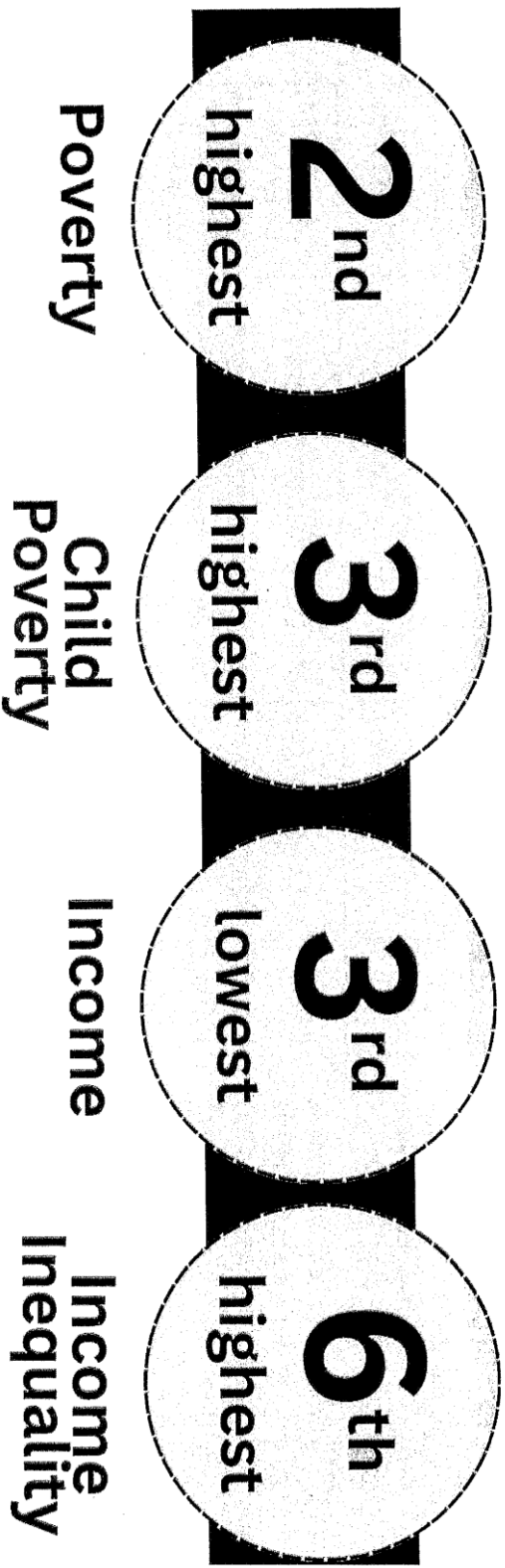
Who We Are

Why We Help

How We Help

Our Impact

# How Louisiana Ranks Nationally



## JUSTICES TRAVEL RULE

The following travel rules are hereby promulgated to take effect on January 1, 2017, and are applicable to justices of the Supreme Court only.

Justices shall be reimbursed for travel while absent from their respective parishes of residence on official duty in keeping with the Supreme Court's travel Policy. Due to the unique nature of the position of Supreme Court Justice, the Court shall reimburse justices for meals and miscellaneous expenses on a per diem basis while on official Court administrative or conference-continuing legal education duties, when such travel is outside of a 50 miles radius from their residence. The *Per Diem* rate shall not exceed the annually promulgated rate established by the Court on, or about, January 15 of each year, as outlined in the *Supreme Court General Administrative Rules, Part G, Section 1(b)(iii)*.

Administrative travel shall encompass non-continuing legal education travel. It shall consist of committee or board meetings, unreimbursed expenditures for meetings associated with membership on a Supreme Court committee and meetings associated with the Judicial College, Louisiana State Bar, Louisiana Bar Foundation, Judicial Compensation Commission and the Judges' Supplemental Compensation Fund Board. It shall also include any official committee meeting attended as an invited representative of the Court or the state judiciary and travel while on court approved official business of the Court. Travel in connection with being a speaker or panelist at a CLE-related function shall be considered administrative travel.

Conference-continuing legal education travel shall consist of all travel not included in administrative travel.

## MEMORANDUM

**To:** Jenifer Schaye, General Counsel, LLA  
**CC:** Associate Justices, Sandra Vujnovich, David Becker  
**From:** Chief Justice John L. Weimer  
**Date:** February 26, 2026  
**Re:** Justices' Travel Rule

---

Louisiana has long held the distinction of having the highest one-day state judicial meals per diem, without requiring a receipt, in the nation. See evaluations—two evaluations by Supreme Court staff and one by the Legislative Auditor (2023).

In 1990, when all justices worked and lived in New Orleans, the Supreme Court Justices convinced the legislature to provide for a “reasonable housing and other expenses” allowance of \$1,500 per month in lieu of reimbursement for vouchered expenses, over and above their judicial salary. See La. R.S. 13:103.<sup>1</sup> The \$1,500 payment enhances justices’ retirement.

The amount of \$1,500 in 1990 is comparable to \$3,774 in today’s dollars, demonstrating (along with the clear and unambiguous statutory language, the title of the statute, the initial application of the statute, and the 27-year customary application of the statute) “housing and other expenses” apply to *lodging and meals per diem*. Stated another way, \$1,500 per month, just for housing, would be lavish

---

<sup>1</sup> La. R.S. 13:103 (Expenses of chief justice and associate justices of the supreme court; reimbursement) provides:

The chief justice and each associate justice of the supreme court shall be reimbursed for reasonable housing and other expenses incurred while on official duty, payable out of the self-generated funds provided for in R.S. 13:124 in amounts not to exceed the amounts allocated under the authority of this Section as of May 1, 1989.

The amounts allocated as of May 1, 1989, was \$1,500. That amount has not been raised by the legislature, but modern technology allows the Justices flexibility to hold video conferences rather than commute to New Orleans. Approximately half of the scheduled conferences are by video, and no live conferences are held in July and half of August. Nevertheless, the \$1,500 is paid monthly.

when the average apartment rent nationally was \$400-\$500 per month in 1990. See <https://www.census.gov>.

From the adoption of the statute in 1990 until 2017, the statute was interpreted by the then sitting justices to cover housing and the other expenses of meals. No justice, not one, from the date La. R.S. 13:103 was enacted, and for a 27-year period, took the meals per diem pursuant to both the Supreme Court Rules, Part G, § 1 and La. R.S. 13:103. Staff's response fails to mention this salient fact. Each justice contented themselves with the amount from La. R.S. 13:103 to cover housing and meals, rather than go to the legislature to alter the amount by statute. The Justices were concerned about bringing attention to this emolument of office and being criticized by the legislature and media, so no effort was made to raise the amount statutorily.

Instead, a new Supreme Court Rule (referred to as the "Justices' [only] Travel Rule") was enacted in 2017 to change the initial and historical custom of justices not taking a meals per diem pursuant to the Rule in addition to the legislative allowance for "housing and other expenses" provided for in La. R.S. 13:103. The taking of a meals per diem by justices under both the Judicial Travel Rule and La. R.S. 13:103, results in meals per diem being taken from two sources, which strays from the Constitutional prohibition against prohibited donations. See La. Const. art. VII, § 14(A) and a copious number of Attorneys General opinions by various AGs. The independent and unbiased analysis by the staff of the Legislative Auditor is eminently correct.

"The sources of law are legislation and custom." La. C.C. art. 1. The civil law system of Louisiana mandates that the primary source of law is legislation. See La. C.C. art. 2 ("Legislation is a solemn expression of legislative will."). "Custom results from practice repeated for a long time and generally accepted as having acquired the force of law." La. C.C. art. 3. "Custom may not abrogate legislation." Judicial decisions are a secondary source of laws. See La. C.C. art. 4 ("When no rule for a particular situation can be derived from legislation or custom, the court is bound to proceed according to equity. To decide equitably, resort is made to justice, reason, and prevailing usages."). The courts are obligated to apply the law as written, unless it is unclear or ambiguous or leads to an absurd result. See La. C.C. art. 9; La. R.S. 1:4. The law in a civil law jurisdiction is what the legislature intends, not what the judiciary says.

Louisiana R.S. 13:103 clearly and unambiguously provides that the \$1,500 monthly allowance covers "reasonable housing and other expenses," including

meals. The most absurd result would be to allow Justices to collect meals per diem from two sources: (1) the Justices' Travel Rule set by a majority of the justices at the highest judicial in-state amount in the nation and also from (2) La. R.S. 13:103. The decision by the impartial and independent Legislature Auditor is absolutely correct. See also **In re Roe**, 22-1803 (La. 5/1/23), 362 So.3d 381, 382 (in which a district court judge was sanctioned for "double dipping" regarding one instance of taking an excessive amount of meals per diem).

The 2017 adoption of the unpublished Judicial Travel Rule resulted in Justice Crichton taking \$17,287 in meal per diem in 2023 and \$17,955 in 2024, in addition to the \$1,500 housing and expense allowance afforded by statute. See response to public records request by reporter Chris Joseph. Justice Genovese took \$8,083 and over \$7,400 in 2023 and 2024, respectively. In contrast, the average family of four in Louisiana spends approximately \$9,700 per year on meals.

The staff response does not name one Justice prior to 2017 who received both a meals per diem from the Court Rule and from La. R.S. 13:103 because not Justice did so.

The Justices' Travel Rule was adopted to enhance the amount some Justices received in meals per diem based on the Court Rule, while also collecting \$1,500 per month, every month, even when the Justices did not go to New Orleans. I urge the Auditor to review the minutes of the meeting when the Justices' Travel Rule was adopted. It was not adopted as a "clarification." It was adopted in an effort to take more than allowed by La. R.S. 13:103. The motivation was to receive more money from another source, without going to the Legislature, because no one wanted to alert the Legislature to the fact that La. R.S. 13:103 provided \$1,500 per month to Justices. Simply stated, the Justices' Travel Rule, which was never published, was adopted to change a policy because no Justice had taken a meals per diem from two sources previously—not to "clarify" the rule.

Since staff cites Justice Jack Watson's "statement," I submit what Justice Jeffrey Victory often stated: "I get \$1,500 a month to come to New Orleans every week, but I don't get additional money for meals." During much of Justice Victory's time on the court, there were no video conferences.

I fully concur in staff's analysis that the law must be applied as it is written. Because of that fundamental principle in our civil law system, the analysis by staff on behalf of the other Justices has no efficacy as a secondary source of law,

particularly when the provision at issue is interpreted to financially benefit them from that analysis.

This is not a “new interpretation” of La. R.S 13:103. As indicated, no justice took a meals per diem while in New Orleans pursuant to the Supreme Court Rule for 27 years. Contemporary and consistent interpretation for 27 years established the custom that meals per diems were not taken by Justices while in New Orleans based on the Supreme Court Rule. Thus, La. R.S 13:103 was interpreted consistently from the time of its enactment until the Justices’ Travel Rule was enacted when Justices began taking meals per diem from two sources, both La. R.S 13:103 and the Supreme Court Rule while in New Orleans. It was not until a public records request in 2023 and another recent public records request revealed the extent of the amounts taken by some Justices that the argument against double dipping became significantly more relevant.

Louisiana R.S 13:103 in its title refers to “expenses” without limitation that the “expenses” are related to “housing.” If limited to “housing expenses” the title would say “housing expenses.” The body of the statute refers to “**reasonable housing and other expenses.**” There are two components to expenses when living away from home: housing and meals. When La. R.S 13:103 refers to “reasonable housing and **other** expenses,” housing includes the rent and utilities and associated expenses. The word “other” is defined as “denoting a person or thing that is different or distinct from one already mentioned or known about” (when used as an adjective) or “being the one or ones distinct from that or those first mentioned or implied.” See Oxford Languages Dictionary; see also Merriam-Webster Dictionary. Housing is different or distinct from a meals expense when people are away from their domicile, as the Justices were when residing in New Orleans in 1990 when the statute was enacted. Based on the dictionary definitions of “other” the statute refers to “reasonable” housing and non-housing expenses such as meals.

If the \$1,500 amount only covered housing in 1990, it would not be “reasonable” as the statute mandates, but rather would be lavish and extravagant, even outrageous, when the cost of housing was \$400-\$500 per month. The legislative intent was not to enrich the Justices or to provide another source of income, but to cover the “reasonable housing and other [non-housing] expenses” such as meals. Transportation to and from the court is not a living-away-from-home expense and was never intended to be covered by this statute. The Justices are specifically entitled to transportation costs and reimbursement of other expenses. See Rules of the Supreme Court of Louisiana, Part G, §1. The “absurd” result only applies to attempting to argue that \$1,500 was just for housing in 1990.

In 2023, five Justices accounted for approximately 24 percent of the amount of meals per diems taken statewide by all Judges in meals per diems paid by state general funds. This does not account for meals per diems paid from the Judicial Expense Funds, another source of payment of meals per diems.

Recently, a public records request was made for the meals per diems taken by Justices annually. Some of these amounts demonstrate an abuse of the public fisc. I attach this court's response to this public records request because it is relevant to the consideration of this issue.

My solution for this issue is simple: the Justices' Travel Rule should be repealed as unnecessary. Alternatively, because it involves the use of public funds, the Justices' Travel Rule should be published for the sake of transparency and, to avoid "double dipping," it should exclude receiving a meals per diem when in New Orleans because a meals per diem is already paid pursuant to La. R.S. 13:103—as the Legislative Auditor already determined.

The taking of meals per diem from two sources fits within a pattern of enhanced benefits.

In 2021, Justices Genovese and Crichton both voted with the majority to renege on a public promise to the legislature, confirmed in writing, not to take a judicial pay raise in 2020.

Justice Genovese moved and Justice Crichton seconded a motion not to require or accept the payment of administrative expenses by the Judges' Supplemental Compensation Fund, despite the clear and unambiguous language of La. R.S. 13:10.3 (A) & (D) and a finding by the Legislative Auditor in 2023 the law mandates such payments. The administrative expenses are still not being paid by the Judges' Supplemental Compensation Fund Board and neither the Louisiana Supreme Court nor the Judges' Supplemental Compensation Fund Board have responded to the Legislative Auditor directly. The JSCF board chairman, Judge Billy Burris, wrote to the Legislative Auditor that no response should be expected until April 2026. Meanwhile, the judges/justices' salaries and retirement are being enhanced.

In 2023, the House of Representatives unanimously passed a resolution urging the judiciary to adopt the GSA rate for meals per diem.. No change has been made despite the adoption of a "prudent traveler rule" and statutes requiring the amount of the judicial meals per diem be "reasonable" or "actual."

In 2024, the majority of the Supreme Court Justices voted to provide judges/justices with an upfront lump sum “stipend” at the beginning of the fiscal year knowing that Justices Crichton and Genovese and approximately five other judges would not serve the entire fiscal year, due to leaving the bench before the end of the fiscal year, and two judges did not serve the entire fiscal year because of removal from the bench for ethical violations. The payment of the up-front lump sum stipend enhanced retirement benefits and violated the prohibited donation clause of the Louisiana Constitution.

Separately and together, these actions adversely impact the public perception of the Louisiana judiciary, which in turn impacts the rule of law and the trust of the public in the judiciary—essential components in any properly functioning society and in our system of government.

Louisiana R.S. 13:103 was enacted to cover expenses, not to enhance income. The title says “reimbursement” and the body of the statute refers to being “reimbursed for reasonable housing and other expenses. Louisiana R.S. 13:103 must be interpreted from the perspective of the Legislature—the body that represents the taxpaying public—and not from the perspective of those who benefit from the payments. The initial, impartial interpretation by the Legislative Auditor protects the public from the abuse demonstrated in the amounts taken in meals per diem.



Yes, meals per diem are almost always included in the definition of "expenses" or "travel expenses" in corporate, [IRS](#), and government travel rules. Per diem represents a daily, flat-rate allowance designed to cover meals, incidental expenses (such as tips), and sometimes lodging, acting as a substitute for reimbursing actual costs. [↗](#)

#### Key Aspects of Per Diem Expenses:

- **Coverage:** Per diem typically covers meals (breakfast, lunch, dinner), incidental expenses (tips for baggage, laundry), and lodging.
- **Not Included:** Per diem generally does not cover transportation expenses, such as flights, train tickets, or car rentals.
- **Receipts:** When using a per diem rate, employees often do not need to provide receipts for individual meals, simplifying expense reporting.
- **Regulation:** Rates are frequently based on those set by the [General Services Administration \(GSA\)](#) for domestic travel or the Department of State for international, ensuring they are tax-deductible. [↗](#)

If a travel policy defines "expenses" for reimbursement, it generally includes the meal per diem amount. [↗](#)

Ask anything

Q does the term expenses in a travel rule include meals per diem



### Key Components of Business Travel Expenses:

- **Transportation:** Airfare, train tickets, bus fares, rental cars, tolls, parking fees, and rideshare services (Uber/Lyft) to and from business locations.
- **Accommodations:** Hotel rooms, Airbnb, or other lodging expenses.
- **Meals:** Costs of food and beverages, usually 50% deductible if incurred while away on business.
- **Incidental Expenses:** Tips for service staff, laundry, dry cleaning, and baggage shipping.
- **Communication:** Internet fees, phone calls, and, if necessary, business-related printing or shipping.

### Requirements & Exclusions:

To be deductible, the trip must be mainly for business, require sleep/rest (the "sleep rule"), and be outside your general work area. Personal expenses, commuting costs, and lavish or extravagant expenses are generally excluded.

Topic no. 511, Business travel expenses | Internal...

26 CFR § 1.162-2 - Travel expenses. -...

Ask anything



Q what is included in trav



What is the \$2500 expense rule?

10:13

LTE

What is the 75 per diem rule?

What is a reasonable daily travel allowance?

The 2026 standard per diem rate is \$178 per day (\$110 for lodging and \$68 for meals and incidental expenses). On the first and last day of an employee's travel, you only need to pay 75% of the standard rate. Check out the GSA's website for more information about standard rates. Dec 17, 2025

<https://www.patriotsoftware.com>

What Is Per Diem? How to Cover Employees' Travel-related Business ...

What is the reasonable amount for meal allowance 2025?

What does \$200 a day per diem mean?

What is the daily diem allowance?

What does \$90 per diem a day mean?

How much does the IRS allow for meals per day?

What are common mistakes regarding per diem?

How much is the travel meal allowance for 2025?

Q what is the amount of meals per diem for in state travel for judges in



+6

For the federal judiciary in the continental United States (CONUS), the highest standard maximum daily rate for meals and incidental expenses (M&IE) for fiscal year 2026 is **\$92 per day**.

This top-tier rate applies to specific high-cost non-standard areas (NSAs).

#### Key Details on Highest Meal Rates (FY 2026):

- **Highest M&IE Rate:** \$92 per day (applied to high-cost locations).
- **Standard CONUS M&IE Rate:** \$68 per day (applied to locations without a specific rate).
- **Effective Period:** October 1, 2025 – September 30, 2026.
- **First & Last Day Rule:** On the first and last day of travel, federal employees are generally authorized to receive 75% of the applicable M&IE rate.
- **Other Locations:** Rates for OCONUS (outside the continental U.S., such as Alaska, Hawaii, and territories) are set by the Department of Defense and can differ.

Ask anything




Q what is the highest me





While there is no single "record holder" for meal per diems across the entire federal judiciary—due to decentralized reporting and privacy rules—recent investigations have highlighted high-spending state and local judges.

In **Louisiana**, where judicial travel spending has faced significant scrutiny, several judges have been identified for high reimbursements: 

- **Judge Nicole Sheppard:** As Chief Judge of the [Orleans Parish Civil District Court](#), she led her court in travel reimbursements, collecting **over \$40,000** between 2021 and 2025 for conferences in locations like Hawaii, Napa Valley, and New York City.
- **Judge Jude Gravois:** A judge on the Louisiana 5th Circuit Court of Appeal who was reimbursed **\$26,203.39** for travel since July 2021.
- **Judge Marc Johnson:** Also on the 5th Circuit, he received **\$22,010.18** for travel to exotic destinations including Jamaica and the Dominican Republic during the same period.
- **Judge Keva Landrum-Johnson:** In an earlier 18-month evaluation, she was identified as the third-highest spender in her court, billing **\$10,925** for five conferences, which included high daily per

Ask anything

Q what is the highest meals per diem in the judiciary

10:21

LTE



- **Judge Keva Landrum-Johnson:** In an earlier 18-month evaluation, she was identified as the third-highest spender in her court, billing **\$10,925** for five conferences, which included high daily per diems for trips to Florida. [🔗](#)

#### Context on Judicial Per Diems:

- **Federal vs. State:** Unlike federal judges who typically follow [GSA per diem rates](#) (currently capped at \$92/day for meals), some state systems have historically used higher "flat" per diems. In Louisiana, for instance, judges were previously allowed a **\$118 flat daily rate** for meals and incidentals without needing to provide receipts.
- **Transparency Gaps:** Federal judges' specific meal expenditures are rarely public because their annual [financial disclosure reports](#) aggregate travel costs and are not routinely posted online for public search. [🔗](#)

Are you looking for information on a **specific state's** judiciary or more details on **federal** reimbursement oversight?

AI responses may include mistakes. For legal advice, consult a professional. [Learn more](#)

Ask anything

Q what is the highest meals per diem in the judiciary



judiciary or more details on **federal** reimbursement oversight?

AI responses may include mistakes. For legal advice, consult a professional. [Learn more](#)



Louisiana judges don't have to show receipts for \$118 per-diem | Crime/Police |...

NOLA.com



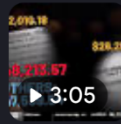
Comparing the Federal Lawmakers' and Judges' Disparate Travel Disclosures

Fix the Court



State lawmaker says there's renewed interest in judicial travel reimbursement ...

FOX 8



Show all

Ask anything



what is the highest me



## MEMO

**TO:** Judicial Compensation Commission Members

**FROM:** John L. Weimer

**RE:** *Why reforms in judicial compensation are necessary.*

**DATE:** December 4, 2025

---

Judges in Louisiana are overwhelmingly dedicated, diligent, hard-working public servants who earn every dollar they are paid. However, a limited number of Judges take advantage of the taxpaying public. Judges should be paid fair and just compensation commensurate with the challenging and demanding service they provide to their communities, our system of justice, the rule of law, and our form of government. Those few who abuse public trust reflect poorly on other Judges and undermine the rule of law and our system of justice. We can do better.

I advocate for Judges, Justices, Legislators, and other statewide officials to be paid just and fair compensation tied to a recognized index to remove the compensation determination from political considerations as much as possible. Even if the economist is impartial, Judges paying an economist with public funds to evaluate their compensation potentially creates an appearance of impropriety and a system that prevents the public from having confidence in the result.<sup>1</sup>

---

<sup>1</sup> Dr. Loren Scott, a respected economist, is the only economist ever hired to provide a report to the Judicial Compensation Commission. For years, he has been paid through judicial organizations. For a different point of view, please see the attached letter from another economist. I decided not

## Executive Summary

1. A Rule enacted by a majority of the Justices of the Louisiana Supreme Court allows a meals per diem of \$118 per day, without receipts—the highest in-state meals per diem in the nation according to an unbiased, impartial study of the Legislative Auditor. See Legislative Auditor: *Louisiana Judiciary: Comparison with Other States* (9/25/23), Attachment G (Nationwide evaluation of judicial meals per diem), pp. G1-G4 (available at: <http://www.la.gov>) and HR 235 (2023), which was unanimously enacted and requested that the judiciary adopt the General Services Administration (GSA) rate as used by the legislative and executive branches of government.

2. La. R.S. 13:10.3 established the Judges’ Supplemental Compensation Fund (JSCF). The statute was enacted when the oil crisis of the 1980s devastated the Louisiana economy and state budget to give Judges a pay raise ***AND NOT COST THE PUBLIC ANYTHING***. Louisiana is the only state in the nation that provides a supplement to Judges based on court costs. See Legislative Auditor’s report cited above. The payment of administrative expenses is clearly and unambiguously required in paragraphs A and D of the statute. Two years ago, the Legislative Auditor determined the administrative expenses are due and owing. See La. Leg. Auditor

---

divulge this economist’s name at this time.

Memo: JSCF R.S. 13:10.3 (10/21/2022), pp. 2-3. A majority of the Justices of the Louisiana Supreme Court and the Judges on the JSCF Board have refused to abide by the independent analysis of the Legislative Auditor. Historically, the JSCF was so poorly managed that \$3.2 million had to be reimbursed. When the reimbursement was recognized in a Memorandum of Understanding (MOU), raises were favored over reimbursement. The failure to pay administrative expenses demonstrates that nothing has changed, except the amount. Nonpayment of the mandated administrative expenses by Justices and Judges increases their salaries and retirement.<sup>2</sup>

3. In 2020, three Justices publically assured the Legislature in a public meeting that they would not take a pay raise because the COVID pandemic had decimated the state budget and the funds would be spent on CASA, Drug Courts, and FINS. This assurance was confirmed in writing. Four months later, *six Justices voted to renege on the public and written promise.*

4. A majority of Justices enacted an internal, unpublished “Justices Travel Rule” that enabled Justices to draw meals per diems from two sources—the Judicial

---

<sup>2</sup> “Administrative expenses for the Judges’ Supplemental Compensation Fund (JSCF) are being paid with other state funds appropriated for the operations of the Louisiana Supreme Court’s Office of the Judicial Administrator instead of with the proceeds in the JSCF as required by state law. *This results in noncompliance with state law and may be an improper use of state funds.*” (Emphasis added.) La. Legislative Auditor Letter, October 8, 2025.

Travel Rule and La. R.S. 13:103 (which provides additional salary for Justices for housing and meals. One former Justice took over \$17,000 and another Justice took \$8,000 in meals per diems in 2023 pursuant to this Rule.

5. An up-front, lump sum “stipend” paid to Justices and Judges in 2024 violated the prohibited donations clause of the Louisiana Constitution. See La. Const. art. VII, § 14(A) and Op. La. Att’y Gen. Op. 09-0260 (2010). Furthermore, this “stipend” was passed by the Legislature without transparency or public scrutiny.

6. In 2025, a “supplement” was paid to Justices and Judges after being passed in a non-transparent manner without public scrutiny.

The optics of the highest in-state meals per diem in the nation, the refusal to follow the Legislative Auditor’s impartial advice regarding the JSCF, reneging on the assurance not to take a pay raise, the payment of an up-front, lump sum stipend, and, the payment of a “supplement” in non-transparent manners involve systemic issues that collectively, adversely impact the image of the Judiciary in the legislature and among the public. These repeated actions have adversely impacted the Judiciary receiving a legitimate pay raise.

## Discussion

In my view, the facts<sup>3</sup> at issue cast the Judiciary in a poor light and, as such, are detrimental to the image of the Judiciary. When the image of the Judiciary suffers in the public arena, our system of justice suffers and our system of democracy is adversely impacted. The decisions of those who sit in judgment are only afforded respect when the Judiciary itself is respected and is respectful of the public fisc.

For far too long, the Judiciary has lacked transparency in fiscal matters related to payments to Justices and Judges. To be compensated properly, the following changes must be made. Attacking and lashing out personally at anyone who publicly discusses these issues, which many prefer to be kept from the public, *does not serve the Judiciary in the long term*. Change is necessary and the Judicial Compensation Commission can foster this change; the Commission has not only the right to do so, but the duty and obligation to do so.<sup>4</sup>

---

<sup>3</sup> “*Facts are stubborn things; and whatever may be our wishes, our inclination, or the dictates of our passion, they cannot alter the state of facts and evidence.*” John Adams, Attorney and U.S. President.

<sup>4</sup> La. R.S. 13:42(B) requires that five members of the Judicial Compensation Commission “***shall be representative of the general public.***”

“Compensation” is “the combination of money and other benefits (-rewards) that an employee receives for doing their job: ... includes salary and bonus.” CAMBRIDGE DICTIONARY, <https://dictionary.cambridge.org>. “Base pay” is “the basic amount of money that someone is paid for doing a job, not including any extra amounts such as overtime payments or bonuses.” CAMBRIDGE DICTIONARY, <https://dictionary.cambridge.org>. Compensation offers a more complete picture of the total value the employee receives.

The Office of the Louisiana Legislative Auditor (a constitutionally established office elected by the Legislature) is currently auditing the Supreme Court. The Auditor is investigating the previously outlined matters. Louisiana R.S. 24:513(H)(1)<sup>5</sup> is significant and outlines the obligations of an auditee, including the JSCF Board and the Supreme Court.

In sum, the auditee is obligated to “assist” the legislative auditor and provide “all” materials containing requested information, “whether confidential or otherwise.”<sup>6</sup> The failure to do so is considered “malfeasance” and “removal from office” is a potential sanction. See La. R.S. 24:518(A).<sup>7</sup>

---

<sup>5</sup> In pertinent part, La. R.S. 24:513(H)(1) provides:

[a]ll auditees and their officials and staff are hereby directed to **assist the legislative auditor in his work** and to furnish such information, reports, aid, services, and assistance as may be requested, all without any cost or charge. It shall be the duty of the attorney general and the local district attorney to give assistance to the legislative auditor. [Emphasis added.]

<sup>6</sup> La. R.S. 24:518(A)(1)(a) provides:

(1) Any auditee, local auditee, or public officer, employee, or other person of said auditee:

(a) Who neglects, fails or refuses, to furnish the legislative auditor with such papers, accounts, books, documents, films, tapes, and other forms of recordation, including but not limited to computer and recording devices, **whether confidential or otherwise**, that he has the right to inspect and examine, ... [Emphasis added.]

<sup>7</sup> La. R.S. 24:518(A)(1)(d)(2) provides:

(1) Any auditee, local auditee, or public officer, employee, or other person of said auditee:

## Judges' Supplemental Compensation Fund—A History of Mismanagement

In 2023, the Legislative Auditor “wrote up” the JSCF Board and the Supreme Court for failure to pay “administrative expenses” of the fund because La. R.S. 13:10.3(A) clearly and unambiguously requires the payment of administrative expenses and prioritizes the payment of administrative expenses in paragraph (D). As previously stated, Louisiana R.S. 13:10.3 was enacted to give Judges a raise during the oil crisis of the 1980s and, importantly, ***NOT COST THE TAXPAYERS ANYTHING***. This latter intent has largely been ignored during the 40-year history of the JSCF Board, but was recognized by the Legislative Auditor.

The manner in which the fund is operated does not currently follow the directives in the statute and is governed by an MOU in which funds are paid to the Louisiana Supreme Court by Clerks of Court statewide instead of being paid to the State Treasurer. This MOU is beneficial to Judges and prudent because the history of paying the court costs by Clerks has been poor. However, this MOU exponentially

---

....

(d) Who, otherwise in any manner, obstructs or impedes the legislative auditor in making the examination authorized by law shall be fined not less than five hundred dollars, nor more than five thousand dollars, or imprisoned for not less than ten days, nor more than six months, or both.

(2) Any officer of an auditee or local auditee who violates any of the provisions of this Chapter shall, in addition to the above fines and penalties, be deemed **guilty of malfeasance and gross misconduct in office, and shall be subject to removal**. [Emphasis added.]

increases the work of the Supreme Court staff, which taxpayers support through state general funds. As such, this is precisely the administrative expenses the JSCF must pay according to the statute.

Inappropriately, the Associate Justices advised the JSCF Board not to pay administrative expenses,<sup>8</sup> contrary to La. R.S. 13:10.3(A) and (D) and the advice of the Legislative Auditor. The JSCF Board is an independent legislatively created board and subject to the Open Meetings Law. *A prior JSCF Board decided to pay the administrative expenses* and, when a majority of the Justices refused to accept these funds, the funds were placed in escrow and the Legislative Auditor was asked to provide impartial advice. *A judicial determination such as the action not to accept administrative expenses, does not involve a case before the court, and, in our civil law system, cannot trump the statute (which is clear and unambiguous) that mandates and prioritizes the payment of administrative expenses. The independent Legislative Auditor, whose salary and retirement are not impacted by the decision*

---

<sup>8</sup> By letter dated and emailed March 16, 2021, I was ordered to notify the JSCF Chair of action taken by the Supreme Court's Administrative Conference on March 10, 2021, regarding the JSCF:

Action: Moved by Justice Genovese that this court shall neither charge nor assess the Judges' Supplemental Compensation Fund or its Board for any alleged administrative expenses now or in the past, and that the Chief Justice of this court shall notify each member of the Judges' Supplemental Compensation Fund Board of the action taken by the majority of this court. Seconded by Justice Crichton. The motion was adopted. Chief Justice Weimer recorded his vote as opposed.

*to refuse to pay the administrative expenses is absolutely correct.*<sup>9</sup> Receiving public funds to which one is not entitled also violates the constitutional prohibition of receiving donations (La. Const. art. VII, § 14(A)), in addition to being in violation of La. R.S. 13:10.3. See attached letter of October 19, 2022, with which the Legislative Auditor agreed in the determination that the administrative expenses are owed.

The JSCF Board’s refusal to pay the administrative expenses and the Supreme Court Justices’ refusal to accept the payment of the administrative expenses has prompted the Legislative Auditor to examine all compensation for Judges, in addition to reevaluating the JSCF in 2025. His report will be sent to the Legislature and will be available to the public.

### **Lump sum, Up-front Payment of Stipend in Violation of the Prohibited Donation Clause**

In 11 of the past 12 years, the Legislature has provided Justices and Judges a pay raise. But, years have passed since Judges received a legitimate pay raise from the Legislature. In 2024, the Legislature passed a “stipend,” not a legitimate pay raise, with a condition attached that mandated a work-point study by Judges. This study requirement was vetoed by the Governor as requested by some Supreme Court Justices, which veto is likely a violation of **Henry v. Edwards**, 346 So.2d 153 (La.

---

<sup>9</sup> Agreeing with the Legislative Auditor is Barry Melancon, former President and CEO of the American Institute of Certified Public Accountants. See attached letter and resume.

1977). The Legislature **did not appropriate funds for the 2024 “stipend”** and the funds had to be paid from funds saved over decades by the Supreme Court to insure fiscal stability.<sup>10</sup>

The decision to take the payment of this stipend in an up-front lump sum harmed the image of the Judiciary. See articles by respected journalists Greg LaRose, Rolfe McCollister, and Clancy Dubos (attached). I suggest these articles were not written by journalists—the journalists merely reported what occurred. The articles instead were written by those Justices and Judges who made the underlying decisions. A number of Judges wrote to the Justices and asked that the stipend be paid incrementally as the funds were earned. The Associate Justices refused to do so, indicating the stipend was to be paid in an up-front lump sum or not paid at all. The up-front lump sum payment violated the prohibited donation clause of the constitution according to numerous Attorney General opinions. See Op. La. Att’y Gen. 09-0260 (2010), and the opinions cited therein: 79-1352, 80-806, 80-1095, 81-1044, 85, 908, 86-88, 86-639, 88-344, 89-190, 91-383, and 06-0220, 05-0060 and 07-0050 (**Cabela**). Then Attorney General Jeff Landry and current Attorney General Liz Murrill have opined similarly. See Op. La. Att’y Gen. 15-0050 (2015); Op. La. Atty’s Gen. 01-0406 (2001).

---

<sup>10</sup> In 2018, the Judiciary left the Regular Legislative session with a \$40 million deficit. The entire reserve would be completely spent in less than three months

## **Taking the Nation’s Highest Instate Judicial Per Diem of \$118 per day without receipts**

In our system of government, the Legislature is the rule maker and the appropriating authority. The Legislature set judicial meals per diems at “reasonable” and/or “actual.”

Louisiana Justices and Judges are allowed to claim the highest in-state judicial meals per diem in the nation of \$118 per day, without receipts, based on a rule enacted by the Associate Justices. This amount has been the highest in-state meals per diem for decades, according to two different studies conducted by Supreme Court staff and by a study conducted by the Legislative Auditor in 2023. See Legislative Auditor: *Louisiana Judiciary: Comparison with Other States* (9/25/23), Attachment G (Nationwide evaluation of judicial meals per diem), pp. G1-G4 (available at: <http://www.lla.la.gov>). The meals per diem set by a majority of the Justices in neither “reasonable” nor “actual”; it is, however, lavish and extravagant.

If the General Services Administration (GSA) rate had been adopted pursuant to an annual motion made since 2002 to reduce the judicial meals per diem to the GSA rate, an estimated \$2.7 million of taxpayer money could have been saved.

## **Justices Adopt Internal Justices Travel Rule Allowing Payment of Meals Per Diem from Two Sources**

Based on La. R. S. 13:103, Justices receive \$1,500 to cover expenses when in New Orleans. This statute was enacted by the Legislature in 1990 at the request of Justices, who at that time all lived in New Orleans. Rather than this be paid as reimbursement, the \$1,500 was paid as salary; thus, enhancing the Justices' salaries and retirements.

For 27 years, no Justice was paid meals per diem at the \$118 rate when in New Orleans. That changed when Justice Genovese joined the court in 2017 and indicated the \$1,500 was unfair because some Justices lived in or near New Orleans. Following this complaint, an "internal" rule was enacted by a majority of the Justices to allow all Justices to collect the \$118 meals per diem while in New Orleans, as long as they were 50 miles from their *residence* as opposed to their *domicile*. In 2023, Justice Crichton (who claimed he was domiciled elsewhere, but had a *residence* in New Orleans) took over \$17,287 in meals per diem and Justice Genovese took over \$8,083.50 in meals per diem. Roughly half of these amounts were additional income for each Justice. The average family of four in Louisiana, an impoverished state, spends roughly \$9,748 for food annually. See 24/7 Wall Street for an analysis.

Although the \$1,500 amount paid under La. R.S. 13:103 has not been raised since 1990, when Justices all lived in New Orleans, modern technology enables

Justices to live anywhere and participate in conferences remotely. Roughly half of all conferences are held remotely.

In 2023, the Louisiana House of Representatives unanimously passed a resolution requesting that the Judiciary adopt the GSA rate rather than use the extravagant \$118 per day rate without receipts. The Legislative and Executive Branches of government follow the GSA rate, and the IRS has determined that any amount over the GSA rate is considered extra income subject to income taxes. Again, the state, among the most impoverished in the nation based on many metrics, should not provide such a lavish and extravagant meals per diem. According to the Legislative Auditor, most states allow between \$40-\$50 for in-state meals per diems. See Legislative Auditor: *Louisiana Judiciary: Comparison with Other States* (9/25/23), Attachment G (Nationwide evaluation of judicial meals per diem), pp. G1-G4 (available at: <http://www.la.la.gov>).

### **Judicial Salaries 2023**

The 2023 study also indicated that Louisiana District Judges Salaries were paid at a rate that ranked roughly 17<sup>th</sup> nationally when adjusted for cost of living. Extrapolating, this means that the salaries of the Supreme Court Justices and Appellate Court Judges also ranked 17<sup>th</sup> nationally. This was before the substantial raise due to the “stipend” was paid in 2024 in an up-front lump sum and a

“supplement” was paid to Justices and Judges in 2025. Both the stipend and the supplement were “dropped” into the Judicial Budget in the Senate Finance Committee without discussion and in a non-transparent manner instead of enacting a provision in Title 13, which had historically been used to raise judicial pay. See La. R.S. 13:47-50.

**Taking an Up-front, Lump Sum Stipend at the Beginning of the Fiscal Year Violated the Prohibited Donation Clause of the State Constitution**

In 2024, two Justices and a Court of Appeal Judge all voted to pay the stipend in an up-front lump sum amount knowing that, before the end of the fiscal year, they would retire. This vote enhanced their salaries and their retirement for life. Justice Genovese is receiving an increase in retirement of over \$5,000 for life; Justice Crichton is receiving an increase in retirement of over \$2,500 for life. These actions (enhancing their incomes, benefits, and retirements) benefit only a few, but adversely impact all judges from an optics standpoint and must end if Judges wish to improve the public’s confidence in the Judiciary. The public’s confidence in the Judiciary is far too important to our system of justice and our system of democracy to not make changes.

I urge the members of this Commission to be the catalyst for change. Apply statutes as written and as found by the independent, unbiased determination of the Legislative Auditor, who employs a battery of competent attorneys.

The “lump-sum, one-time stipend” is instructive. Justices and Judges were provided a one-time stipend by the Legislature, much like teachers, with a condition attached that they participate in a work-point study (which should have been completed a decade ago). The stipend was to be paid from a judicial rainy-day fund. In other words, the Legislature did not appropriate a penny to the stipend of 2024 or the supplement of 2025. If the JSCF and other systemic issues are not reformed, as the Legislative Auditor recommended two years ago, even illegitimate stipends will not be authorized, in my view.

### **Conclusion**

**In sum, the refusal to pay the administrative expenses of the JSCF, the extravagant meals per diem, paying Justices meals per diems from two sources (a Supreme Court Rule and La. R.S. 13:103), a majority of Justices reneging on a promise confirmed in writing not to take a pay raise in 2020 during COVID, taking the “stipend” in 2024 in an up front lump sum at the beginning of the fiscal year in violation of the prohibited donation clause of the Louisiana Constitution, and enacting the judicial “stipend” in 2024 and a “supplement” in 2025 through non-transparent matters without debate, are systemic problems that will continue to adversely impact the Judiciary in the court of public opinion, which is already immensely cynical.**

Our state celebrates the 200<sup>th</sup> anniversary of the Louisiana Civil Code this year, which statutorily bound our legal system to the civil law system. The Civil Code, in no uncertain terms, proclaims that the law enacted by the Legislature is the primary source of law in Louisiana; judicial pronouncements are a secondary, persuasive source of law. The only time the Supreme Court decides what is the law is when there is a case before the court, with opposing sides that have standing before the court, so that both sides of an issue can be heard. Additionally, the Supreme Court only interprets a statute if the law at issue is ambiguous or unclear, otherwise, the statute is applied as written. See La. R.S. 13:10.3(A) and (D). For far too long the taxpaying public has not been heard as Justices enhanced their own salaries and retirement out of sight of the public and refused to apply the relevant statute and constitutional provision as written.

I ask that the Judicial Compensation Commission to apply the law as written and end these abuses of the public fisc and the taxpayers.<sup>11</sup>

---

<sup>11</sup> The JSCF was internally evaluated, and it was found that approximately \$3.2 million of state general funds were misused. Effectively, Justices and Judges' salaries and retirements were enhanced by taxpayer funds because the JSCF is only to pay Justices and Judges from court costs. Three Justices, rather than the JSCF Board, decided to enhance the supplement with taxpayer funds instead of cutting the supplement when filings and court costs fell. After substantial internal debate, an MOU was executed to resolve that mismanagement. The JSCF Board's refusal to pay administrative expenses and the Supreme Court's refusal to accept the administrative expenses demonstrates nothing has changed. The JSCF has never been audited in its 40-year history. In contrast, the Clerks of Court have a statute based on the JSCF statute and that fund has been audited annually.



## APPENDIX B: SCOPE AND METHODOLOGY

---

We performed certain procedures at the Louisiana Supreme Court (Court) for the period from July 1, 2024, through June 30, 2025, to evaluate relevant systems of internal control in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures, summarized below, are a part of our work related to the Single Audit of the State of Louisiana (Single Audit) for the year ended June 30, 2025.

- 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 Temporary Assistance for Needy Families (Assistance Listing 93.558) federal program for the year ended June 30, 2025, as a part of the 2025 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 certain other procedures for the period from July 1, 2023, through June 30, 2025. Our objective was to evaluate certain controls the Court uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds related to the Judges' Supplemental Compensation Fund, travel reimbursements, meal per diem payments, payroll, payment of a one-time stipend, and certain controls over information technology access. 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 Annual Comprehensive Financial Report, upon which the Louisiana Legislative Auditor expresses opinions.