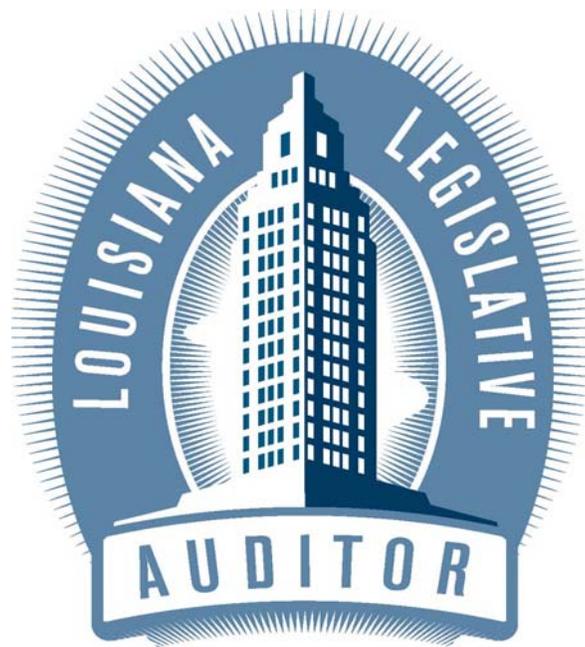


SUPREME COURT OF LOUISIANA
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED JUNE 23, 2010

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

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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 has been made available for public inspection at the Baton Rouge and New Orleans offices of the Legislative Auditor.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Eight copies of this public document were produced at an approximate cost of \$22.96. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 3414 or Report ID No. 80090086 for additional information.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

June 2, 2010

SUPREME COURT OF LOUISIANA
STATE OF LOUISIANA
New Orleans, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Supreme Court of Louisiana for the period from July 1, 2008, through June 30, 2009. Our procedures included (1) a review of the court's internal controls; (2) tests of financial transactions; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities. Our procedures were more limited than would be necessary to give an opinion on internal control and on compliance with laws, regulations, policies, and procedures governing financial activities.

Specifically, we interviewed management personnel and selected office personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal Report of the Supreme Court of Louisiana was not audited or reviewed by us, 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 financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

Based on the application of the procedures referred to previously, we found no matters that require disclosure in this report.

In addition, we have included a Budgetary Comparison Schedule, which was prepared from the Annual Fiscal Report of the Supreme Court of Louisiana and from additional data in the Integrated Statewide Information System (ISIS), the state's accounting system. This schedule is presented as additional information but has not been subjected to auditing procedures.

This report is intended solely for the information and use of the Supreme Court of Louisiana and its management, others within the Supreme Court, and the Louisiana Legislature and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

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_____ BUDGETARY COMPARISON SCHEDULE (UNAUDITED)

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Agency 949 - Supreme Court of Louisiana 7

UNAUDITED

**SUPREME COURT OF LOUISIANA
STATE OF LOUISIANA**

**Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2009**

	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Appropriated by the Legislature - State General Fund:			
Salaries of the Chief Justices and (6) Associate Justices	\$881,619	\$881,619	
Salaries and expenses of Supreme Court Proper and Crier	9,459,078	9,459,068	\$10
Expenses of Judicial Administrator's Office	4,092,024	4,092,024	
Expenses of Judiciary Commission	1,716,863	1,716,863	
Court Reporters	307,399	307,399	
Dues to National Center for State Courts	136,094	136,094	
Expenses of Committee on Professional Ethics	3,000	3,000	
Compensation and expenses of retired judges assigned	1,254,597	1,254,597	
Expenses of the Law Library of Louisiana	1,793,443	1,793,443	
Salaries and expenses of transferred judges	171,900	171,900	
Retirement pay for justices and judges - all courts	1,520,624	1,520,624	
Pension for widows of justices and judges	1,551,957	1,551,957	
Judicial College	201,026	201,026	
Paul Hebert Law Center, payable from general fund (direct)	60,000	60,000	
State contribution to judicial retirement	6,615,577	6,615,577	
Civil commitment matters	143,424	143,424	
Louisiana Protective Orders Registry	1,183,467	1,183,467	
Families in Need of Services	2,039,038	2,039,038	
Drug Court Maintenance and Enhancement	11,632,410	11,632,410	
Court Appointed Special Advocates	3,454,021	3,454,021	
Court of Appeal:			
Salaries of (53) judges of the Courts of Appeal	6,296,837	6,296,837	
Expense and operations of First Circuit Court of Appeal	8,803,390	9,007,531	(204,141)
Expense and operations of Second Circuit Court of Appeal	4,972,579	4,972,579	
Expense and operations of Third Circuit Court of Appeal	7,486,239	7,486,239	
Expense and operations of Fourth Circuit Court of Appeal	6,852,357	6,852,357	
Expense and operations of Fifth Circuit Court of Appeal	5,150,068	5,150,068	
District Courts:			
Salaries of (186) district judges	21,015,994	21,015,994	
Salaries of (14) CDC judges - Orleans	1,569,194	1,569,194	
Salaries and benefits of (2) court reporters 20th JDC	104,657	104,657	
Clerk of CDC Orleans	10,000	10,000	
State share of benefits and WC	5,336,046	5,336,046	
Salaries of (2) commissioners 19th JDC (1) and 15th JDC (1)	383,384	383,384	
Office expense of the 15th Judicial District Court	251,019	251,019	

(Continued)

UNAUDITED

**SUPREME COURT OF LOUISIANA
STATE OF LOUISIANA
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2009**

	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES (CONT.)			
District Courts: (Cont.)			
Law clerk 20th Judicial District Court	\$48,013	\$48,013	
Judicial Expense Fund 10th JDC	35,000	35,000	
Office expense of the 19th Judicial District Court	390,662	390,662	
Office and travel expenses of District Court Judges	1,268,200	1,268,200	
Expenses of judges of Orleans Parish Civil District Court	78,400	78,400	
Orleans Parish Criminal Court:			
Salaries of (13) District Court Judges Criminal Court Orleans	1,457,109	1,457,109	
Office expenses and employers share of Group Insurance	544,256	544,256	
Office expenses of Criminal Court Judges Orleans T&O	72,800	72,800	
Salaries of (13) minute clerks	246,240	246,240	
Salaries of (26) court reporters	389,152	389,152	
Salaries of (4) commissioners of Criminal Court	320,997	320,997	
Salaries of (4) minute clerks for commissioners	63,157	63,157	
Salaries of (4) court reporters for commissioners	47,611	47,611	
Salaries of Judicial Administrator and assistants	791,465	791,465	
Salaries of (13) law clerks	584,015	584,015	
Salaries of (4) secretaries	169,243	169,243	
Sanity Commissions	162,172	162,172	
Board of Jury Commissioners	329,005	329,005	
Office and travel expenses of commissioners	10,000	10,000	
Other Courts - Salaries and related benefits:			
Salaries of (60) City Court Judges	2,171,354	2,171,354	
Salaries of (14) Juvenile Court Judges	1,569,194	1,569,194	
Orleans Parish Juvenile Protective Care Monitoring Program	479,871	479,871	
Salaries of (4) Municipal, (4) Traffic and (1) Parish Court Judge	350,227	350,227	
Salaries of (4) Family Court Judges	448,341	448,341	
Expenses of judges assistance program	30,000	30,000	
Orleans Parish Juvenile Court Reporters	84,960	84,960	
Office expenses of Juvenile and Family Court Judges	100,800	100,800	
Total State General Fund	128,691,569	128,895,700	(\$204,131)

(Continued)

UNAUDITED

**SUPREME COURT OF LOUISIANA
STATE OF LOUISIANA
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2009**

	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES (CONT.)			
Appropriated by the Legislature - State Special Revenue and Statutory Dedication Funds:			
Judges Supplemental Compensation Fund	\$4,354,000	\$6,000,000	(\$1,646,000)
Trial Court Management Fund	2,077,811	2,077,811	
Administrative expenses of the Medical Review Panel	10,000	10,000	
Appropriated by the Legislature - by Interagency Receipt:			
TANF Drug Court	5,025,452	5,000,000	25,452
TANF Court Appointed Special Advocates	3,670,000	3,670,000	
Total Appropriated Revenues	143,828,832	145,653,511	(1,824,679)
EXPENDITURES			
Supreme Court:			
Salaries of the Chief Justices and (6) Associate Justices	869,704	881,619	11,915
Salaries and expenses of Supreme Court Proper and Crier	8,990,743	9,459,068	468,325
Expenses of Judicial Administrator's Office	4,490,213	4,092,024	(398,189)
Expenses of Judiciary Commission	1,527,219	1,716,863	189,644
Court Reporters	258,022	307,399	49,377
Dues to National Center for State Courts	136,094	136,094	
Expenses of Committee on Professional Ethics	3,000	3,000	
Compensation and expenses of retired judges assigned	1,529,426	1,254,597	(274,829)
Expenses of the Law Library of Louisiana	1,792,888	1,793,443	555
Salaries and expenses of transferred judges	486,864	171,900	(314,964)
Retirement pay for justices and judges - all courts	1,344,089	1,520,624	176,535
Pension for widows of justices and judges	1,557,599	1,551,957	(5,642)
Judicial College	145,703	201,026	55,323
Paul Hebert Law Center, payable from general fund (direct)	60,000	60,000	
State contribution to judicial retirement	6,178,102	6,615,577	437,475
Civil commitment matters	155,787	143,424	(12,363)
Louisiana Protective Orders Registry	1,084,334	1,183,467	99,133
Administrative expenses of the Medical Review Panel	10,000	10,000	
Families in Need of Services	1,893,910	2,039,038	145,128
Drug Court Maintenance and Enhancement	10,379,297	11,632,410	1,253,113
Court Appointed Special Advocates	1,906,484	3,454,021	1,547,537

(Continued)

UNAUDITED

**SUPREME COURT OF LOUISIANA
STATE OF LOUISIANA
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2009**

	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENDITURES (CONT.)			
Court of Appeal:			
Salaries of (53) judges of the Courts of Appeal	\$6,089,679	\$6,296,837	\$207,158
Expense and operations of First Circuit Court of Appeal	8,803,390	9,007,531	204,141
Expense and operations of Second Circuit Court of Appeal	4,972,579	4,972,579	
Expense and operations of Third Circuit Court of Appeal	7,486,239	7,486,239	
Expense and operations of Fourth Circuit Court of Appeal	6,852,357	6,852,357	
Expense and operations of Fifth Circuit Court of Appeal	5,150,068	5,150,068	
District Courts:			
Salaries of (186) district judges	20,782,479	21,015,994	233,515
Salaries of (14) CDC judges - Orleans	1,569,194	1,569,194	
Salaries and benefits of (2) Court reporters 20th JDC	89,317	104,657	15,340
Clerk of CDC Orleans	10,000	10,000	
State share of benefits and WC	4,376,109	5,336,046	959,937
Salaries of (2) Commissioners 19th JDC (1) and 15th JDC (1)	382,148	383,384	1,236
Office expense of the 15th Judicial District Court	215,405	251,019	35,614
Law clerk 20th Judicial District Court	38,041	48,013	9,972
Judicial Expense Fund 10th JDC	35,000	35,000	
Office expense of the 19th Judicial District Court	390,662	390,662	
Office and travel expenses of District Court Judges	1,219,814	1,268,200	48,386
Expenses of judges of Orleans Parish Civil District Court	81,792	78,400	(3,392)
Orleans Parish Criminal Court:			
Salaries of (13) District Court Judges Criminal Court Orleans	1,440,537	1,457,109	16,572
Office expenses and employers share of Group Insurance	487,018	544,256	57,238
Office expenses of Criminal Court Judges Orleans T&O	81,026	72,800	(8,226)
Salaries of (13) minute clerks	240,223	246,240	6,017
Salaries of (26) court reporters	364,060	389,152	25,092
Salaries of (4) commissioners of Criminal Court	318,080	320,997	2,917
Salaries of (4) minute clerks for commissioners	59,141	63,157	4,016
Salaries of (4) court reporters for commissioners	46,699	47,611	912
Salaries of Judicial Administrator and assistants	773,911	791,465	17,554
Salaries of (13) law clerks	577,704	584,015	6,311
Salaries of (4) secretaries	170,876	169,243	(1,633)
Sanity Commissions	162,172	162,172	
Board of Jury Commissioners	329,005	329,005	
Office and travel expenses of commissioners	11,108	10,000	(1,108)

(Continued)

UNAUDITED

**SUPREME COURT OF LOUISIANA
STATE OF LOUISIANA
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2009**

	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENDITURES (CONT.)			
Other Courts - Salaries and related benefits:			
Salaries of (60) City Court Judges	\$2,123,498	\$2,171,354	\$47,856
Salaries of (14) Juvenile Court Judges	1,460,202	1,569,194	108,992
Orleans Parish Juvenile Protective Care Monitoring Program	461,398	479,871	18,473
Salaries of (4) Municipal, (4) Traffic and (1) Parish Court Judge	325,724	350,227	24,503
Salaries of (4) Family Court Judges	448,341	448,341	
Expenses of judges assistance program	30,000	30,000	
Orleans Parish Juvenile Court Reporters	63,618	84,960	21,342
Office expenses of Juvenile and Family Court Judges	87,435	100,800	13,365
Appropriated by the Legislature - State Special Revenue and Statutory Dedication Funds:			
Trial Court Management Fund	2,081,298	2,077,811	(3,487)
Judges Supplemental Compensation Fund	4,464,862	6,000,000	1,535,138
Appropriated by the Legislature - by Interagency Receipt:			
TANF Drug Court	5,025,452	5,000,000	(25,452)
TANF Court Appointed Special Advocates	3,670,000	3,670,000	
Total Appropriated Expenditures	<u>138,647,139</u>	<u>145,653,511</u>	<u>7,006,372</u>
UNEXPENDED APPROPRIATION - CURRENT YEAR	<u>\$5,181,693</u>	<u>NONE</u>	<u>\$5,181,693</u>

NOTE: This schedule was prepared using information from the Integrated Statewide Information System (ISIS), the state's accounting system.

Additional detail is available on request.

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