

SUPREME COURT OF LOUISIANA
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED AUGUST 31, 2011

**LOUISIANA LEGISLATIVE AUDITOR
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	Page
Procedural Summary.....	3
Procedural Report	5

Our procedures at the Supreme Court of Louisiana (court) for the period July 1, 2009, through June 30, 2011, disclosed the following:

- No findings involving internal control and its operations that are necessary to bring to management's attention were identified.
- No findings of noncompliance with applicable laws and regulations or other matters that are required to be reported were identified.

This report is a public report and has been distributed to state officials. We appreciate the court's assistance in the successful completion of our work.

Background

The judicial power of the state, which is the power to interpret the Constitution and the laws of this state, is vested in the Judicial Branch of the Government, made up of a supreme court, courts of appeal, district courts, and other courts authorized by the Constitution. The Supreme Court is Louisiana's highest court and is domiciled in the City of New Orleans.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

August 11, 2011

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 (court) for the period from July 1, 2009, through June 30, 2011.

- Our auditors obtained and documented a basic understanding of the court's operations and system of internal controls through inquiry, observation, and review of its policies and procedures documentation, including a review of the laws and regulations applicable to the court.
- Our auditors performed analytical procedures consisting of a comparison of 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.
- Based on the documentation of the court's controls and our understanding of related laws and regulations, procedures were performed on selected controls and transactions relating to cash reconciliations; capital assets; revenue collection and coding; and nonpayroll expenditures including travel, professional service contracts, capital outlay, and the Temporary Assistance for Needy Families program.

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

The Annual Fiscal Report of the court 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.

This report is intended solely for the information and use of the court, its management, others within the entity, 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,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is written in a cursive style with a large, prominent initial "D".

Daryl G. Purpera, CPA, CFE
Legislative Auditor

FM:JR:EFS:THC:dl

SUPCRT 2011