



Report Highlights

Louisiana Supreme Court

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Audit Control # 80150035
Financial Audit Services • February 2016

Why We Conducted This Audit

We performed certain procedures at the Louisiana Supreme Court (Court) as a part of the Single Audit of the State of Louisiana and to evaluate its accountability over public funds for the period July 1, 2013, through June 30, 2015.

What We Found

We performed procedures related to the Temporary Assistance for Needy Families (TANF) federal program as a part of the Single Audit of the State of Louisiana. We also evaluated controls and transactions relating to self-generated revenues and cash.

We found those controls provided reasonable assurance of accountability over public funds for the period examined.

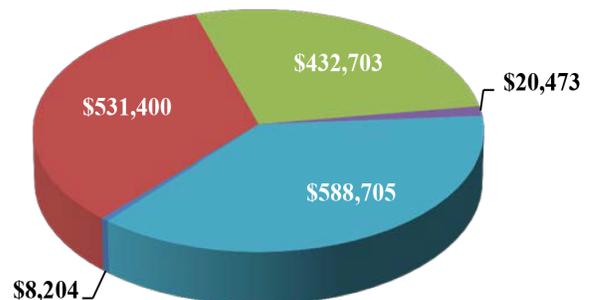
The Court reported self-generated revenues for fiscal years 2014 and 2015 in the amounts of \$1,223,916 and \$1,581,485, respectively. Self-generated revenues collected by the Court consists of fees the Court is statutorily authorized to collect such as court filing fees, copy fees, and seminar fees. These revenues have increased by \$357,569 or 29% in fiscal year 2015. The majority of the increase is due to the \$263,515 or 98% increase in Judicial College collections as a direct result of Act 405 of the 2014 Regular Session. The Act allowed for collection of additional fees for court filings.

2014 Self-generated Revenues
Total: \$1,223,916



- Law Library (ie. copy fees)
- Judicial College Seminar (ie. Seminar fees)
- Clerk's Fee Account (ie. Court fees)
- Bar Admissions
- MCLE Committee (ie. Accreditation fees)

2015 Self-generated Revenues
Total: \$1,581,485



- Law Library (ie. copy fees)
- Judicial College Seminar (ie. Seminar fees)
- Clerk's Fee Account (ie. Court fees)
- Bar Admissions
- MCLE Committee (ie. Accreditation fees)

Source: Fiscal Year 2014 Annual Fiscal Report

Source: Fiscal Year 2015 Annual Fiscal Report