

LOUISIANA SUPREME COURT
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED NOVEMBER 27, 2013

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

November 22, 2013

LOUISIANA SUPREME COURT
STATE OF LOUISIANA
New Orleans, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Louisiana Supreme Court, for the period from July 1, 2011, through June 30, 2013.

- Our auditors obtained and documented an understanding of the Supreme Court's operations and system of internal controls through inquiry, observation, and review of its policies and procedures, including a review of the related laws and regulations applicable to the Supreme Court.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using the Supreme Court's annual fiscal reports and/or system-generated reports and obtained explanations from management for any significant variances. We also performed an analysis of fiscal year 2013 expenditures for informational purposes.
- Based on the documentation of the Supreme Court's controls and our understanding of related laws and regulations, our auditors performed procedures on selected controls and transactions relating to cash, fixed assets, payroll expenditures, and nonpayroll expenditures.

The Annual Fiscal Report of the Supreme Court was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The Supreme 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 issues significant enough to report.

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

Respectfully submitted,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

JJ:ETM:BQD:THC:ch
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