



Report Highlights

Louisiana Supreme Court

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Financial Audit Services • May 2026

Why We Conducted This Audit

We performed certain procedures at the Louisiana Supreme Court (Court) as a part of the 2025 Single Audit of the State of Louisiana, and to evaluate the Court's accountability over public funds for the period July 1, 2023, through June 30, 2025.

What We Found

- Administrative expenses for the Judges' Supplemental Compensation Fund (JSCF) are being paid with other state funds appropriated for the operations of the 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.
- 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 JSCF and Weakness in Controls over Travel Reimbursements are considered resolved.

View the full report, including management's responses, at www.la.gov.