



Louisiana Legislative Auditor Audit Risk Alert

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AUDIT RISK ALERT # 2

DATE: October 3, 2017 (updated October 12, 2021)

SUBJECT: Clerks of Court Advance Deposit Funds

The following information was sent by email to the CPA firms on the Louisiana Legislative Auditor's approved list on September 18, 2017:

We have recently received questions regarding Clerk of Court Advance Deposit Funds. R.S. 13:842 requires that each suit's unused balance in the Clerk's Advance Deposit Fund be refunded to the person who made the original deposit after 5 years of inactivity. If the Clerk is unable to locate the person who made the original deposit, the state's Unclaimed Property law (R.S. 9:151 et seq) requires that such funds be sent to the state treasury. State law does not allow the Clerk to fund his or her office's operations with these unused balances, but should treat these funds as unclaimed property and remitted to the state treasury, as required by law.

These legal requirements should be considered as part of your current year audits.

If you have any questions or comments, please contact Diane Allison, Assistant Legislative Auditor and Director of Local Government Services, at (225) 339-3812 or dallison@lla.la.gov