



Louisiana Legislative Auditor *Audit Risk Alert*

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AUDIT RISK ALERT # 34

DATE: January 4, 2021 (updated May 24, 2021)

SUBJECT: Justice System Funding Reporting Schedules – **FOR YOUR IMMEDIATE ATTENTION**

Act 87 of the 2020 Regular Legislative Session (R.S. 24:515.2) requires the Louisiana Legislative Auditor (LLA) and the Louisiana Supreme Court (LSC) to develop a uniform reporting format for local and state entities that assess, collect, or receive revenue from pre- or post-adjudication costs, fines, and fees. The uniform reporting format must include, at a minimum, the amounts of all pre- and post-adjudication court costs, fines, and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed; and the amounts received from disbursements.

To satisfy the requirements of the Act, the LLA and LSC have developed two reporting schedules (Schedules) to be included in audit reports, review/attest reports, and compilation reports. Schedules are not required for Justices of the Peace or Constables, nor are they required if the entity does not have any amounts to report (i.e. blank schedules are not required).

These Schedules, if applicable, must be included in reports submitted by entities with a December 31, 2020 or later fiscal year end. Please note that the LLA does not have the authority to postpone the provisions of the Act.

The Schedules are considered to be Supplementary Information, requiring an in-relation opinion for audit reports, and must be completed on the cash-basis. The Collecting/Disbursing Schedule must be completed by all entities (e.g. sheriffs) that collect and/or disburse pre- or post-adjudication costs, fines, and fees to other entities. The Receiving Schedule must be completed by all entities (e.g. court, parish, public defender) that receive pre- or post-adjudication costs, fines, and fees from a collecting/disbursing agency.

The [Schedules and Instructions](#) can be found in the Practice Aids and Related Documents section of the Louisiana Governmental Audit Guide.

If you have any questions, please contact Sandra Whitehead at swhitehead@lla.la.gov or (225) 339-3811.