



Louisiana Legislative Auditor *Audit Risk Alert*

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AUDIT RISK ALERT # 35

DATE: May 27, 2021

SUBJECT: Justice System Funding Reporting Schedules, Instructions and Frequently Asked Questions Document – **FOR YOUR IMMEDIATE ATTENTION**

[Audit Risk Alert No. 34](#), dated January 4, 2021, addressed Act 87 of the 2020 Regular Legislative Session ([R.S. 24:515.2](#)). The purpose of the Act was to require 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.

These schedules were developed by LLA and LSC to satisfy the requirements of the Act:

- The Collecting/Disbursing Entity Schedule to be included in the annual financial reports of agencies (e.g., sheriffs, mayor's courts) that collect and/or disburse pre- or post-adjudication costs, fines, and fees to other Receiving Entities
- The Receiving Entity Schedule, to be included in the annual financial reports of agencies (e.g., parish governments, public defenders, Crime Stoppers organizations) that receive pre- or post-adjudication costs, fines, and fees from Collecting/Disbursing Entities

These Act 87 schedules, along with instructions, examples, and a frequently-asked questions document, may be found in the [Practice Aids and Related Documents](#) section of the *Louisiana Governmental Audit Guide*.

The Act 87 schedules must be included in the audit, review/attestation, and compilation reports of agencies that collect, disburse, and/or receive court costs, fines and fees; beginning with fiscal years ending on or after December 31, 2020.

The Act 87 schedules must be prepared on the cash basis, and included in the supplementary information within the agency's financial statements. If the schedules are included in an audit report with an unmodified opinion, the CPA performing the audit engagement must include an in-relation-to opinion on the schedules. The CPA should consult the professional standards on the type of opinion that may be rendered on supplementary information when a modified opinion is rendered on the financial statements as a whole.

When a CPA submits a local auditee's report that includes the Act 87 schedules through the Local Government Reporting System (the EWS portal), the CPA is also required to submit a separate copy of the Act 87 Schedules only, in Excel format, through the EWS portal.

Please note that the LLA does not have the authority to postpone the provisions of the Act.

Justices of the peace and constables are not required to include the Act 87 schedules in their annual financial reports; nor are agencies that do not collect, disburse or receive court costs, fines or fees, and therefore have nothing to report.

Additional information on this topic is available in the related [section](#) of the *Louisiana Governmental Audit Guide*.

If you have any questions, please contact Barry Kelly at bkelly@lla.la.gov or (225) 339-3831.