

**AUDIT RISK ALERT # 56**

DATE: December 6, 2023

**SUBJECT:** Redesigned Justice System Funding (Act 87) Schedules for Fiscal Years Ending on or after December 31, 2024**Summary**

We have made significant changes to the Justice System Funding Schedules (Schedules) to ensure the data collected is more consistent and uniform to allow better analysis and comparison.

These changes were necessitated by inconsistencies in both the classification of disbursement types (e.g., Criminal Fines – Contempt, Criminal Court Costs/Fees, Civil Fees) and the naming of agencies (e.g., Department of Treasury, Treasury Department, Dept. of Treasury).

**Background**

[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.

**Changes to the Schedules**

The most substantive change to the Schedules is the new requirement that the enabling law be cited for every dollar disbursed to other governments



and not-for-profit organizations. Agencies must select the applicable enabling law from a drop-down list when entering disbursed amounts into the Collecting/Disbursing Schedule. The corresponding disbursement type is assigned to each enabling law and cannot be modified.

In addition, the redesigned Schedules limit agency names to those in the database. This is to ensure consistency in agency name entry.

The Schedules also includes several technical changes, such as the addition of drop-down lists, search options, and error checks. These changes are intended to make it easier for users to enter the required information and to ensure that the information is entered consistently by all agencies.

### **Other Information**

The redesigned 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, 2024.

The Schedules and Instructions can be found in the Practice Aids and Related Documents section of the [Louisiana Governmental Audit Guide](#). The [Justice System Funding Reporting](#) section of the website includes the Schedules and other related resources.

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