

EXECUTIVE SUMMARY

The Office of Inspector General conducted a performance audit of the Municipal Court's remittances to the City for the period January 1, 2009 through December 31, 2009. A report titled "*A Performance Audit of the Municipal Court's Remittances to the City*" was issued on January 13, 2011 (the 2011 Report).

The follow-up report revealed that the Municipal Court resolved 7 recommendations noted in the 2011 Report and partially resolved recommendation # 6. The Municipal Court remitted money to the Finance Department on a monthly basis in accordance with state law and maintained detailed identification of all fines, fees, and agencies designated to receive them. The Municipal Court also obtained an annual audit as required by state law.

The Municipal Court reconciled its escrow account. It also transferred the unclaimed bonds from its escrow account to the Judicial Expense Fund after one year of disposition.

The Municipal Court developed and implemented a reimbursement policy and properly approved its expenses. All expenses were supported and appeared to be business related as outlined in the policy. The Municipal Court properly classified and paid its employees through the payroll system, and it developed and implemented its procedures to approve services performed by contract employees.

The Municipal Court did not instruct the City to amend its tax returns as stated in recommendation # 6.

The City of New Orleans was in the process of considering revisions to the City Code provisions pertaining to Municipal Court, so the auditors were not able to determine the City's implementation of its corrective actions of Findings #1, 3 and 4.