

April 19, 2001
OPINION NUMBER 01-104

Senator James David Cain
District 30
Post Office Box 640
Dry Creek, Louisiana 70637

Dear Senator Cain:

We received your request for an opinion regarding La. R.S. 13:3049. As outlined in your request, a Louisiana resident served as a juror and was paid for his service pursuant to La. R.S. 13:3049. The payment was made in the form of a check drawn on the Clerk of Court's account. You inquire if a juror can demand that he be paid in cash.

La. R.S. 13:3049 provides that jurors are to be paid twelve dollars for each day of attendance in court and sixteen cents for each mile necessarily traveled in going to and returning from the court house in civil cases. Jurors in criminal cases are to receive not less than twelve nor more than twenty-five dollars for each day for attendance in court and not less than sixteen cents nor more than the rate in effect for state officials for each mile necessarily traveled in going to and returning from the court house. Dollar, as defined in Merriam-Webster's Collegiate Dictionary, Tenth Edition, is defined as any of various basic monetary units; a coin, note, or token representing one dollar. Dollar is not synonymous with cash. The statute does not mandate that a juror be paid in cash. It simply sets forth the rate of compensation for service as a juror. Accordingly, the Clerk of Court is not required to pay your constituent in cash for his service as a juror.

Additionally, La. R.S. 24:513 provides that the financial statements of the offices of independently elected public local officials, including judges, sheriffs, clerks of court, etc. shall be audited or reviewed by licensed certified public accountants but may be audited by the Legislative Auditor. This statute farther provides that any such audit or review report prepared by a licensed certified public accountant must be performed in accordance with generally accepted governmental auditing standards and the Louisiana Governmental Audit Guide, which is to be jointly published by the Legislative Auditor and the society of Louisiana Certified Public Accounts Governmental Accounting and Auditing Committee. The Louisiana

Governmental Audit Guide is standard for audits and reviews of auditees within Louisiana and it is produced by the society and the Legislative Auditor with input from the Louisiana Municipal Association, the Louisiana Police Jury Association, the Louisiana School Board Association, and any other interested parties. You questioned if payment in cash would violate these provisions relative to the Legislative Auditor. We recommend that you contact the Legislative Auditor and we also recommend that you review the rules and regulations regarding governmental auditing standards. Certainly, the payment for juror service by check provides tangible documentation of the expenditure and simply makes good business sense. Again, however, the statute does not mandate that jurors be paid in cash.

We trust that this adequately responds to your request. If you have any further questions please contact our office.

With kindest regards,

Very truly yours,

RICHARD P. IEYOUB
ATTORNEY GENERAL

BY:

TINA VICARI GRANT
Assistant Attorney General

RPI/TVG:crt

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SYLLABUS

10 CLERKS OF COURT
56-A JURIES

La. R.S. 13:3049
La. R.S. 24:513

La. R.S. 13:3049 does not mandate that a juror be paid in cash for his service on a jury.

Senator James David Cain
District 30
Post Office Box 640
Dry Creek, Louisiana 70637

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