



Report Highlights

Court of Appeal, Third Circuit

MICHAEL J. "MIKE"
WAGUESPACK, CPA

Audit Control # 80230014
Financial Audit Services • May 2023

Why We Conducted This Work

We performed certain procedures at the Court of Appeal, Third Circuit (Court) to evaluate certain controls that the Court uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to evaluate the Court's accountability over public funds for the period July 1, 2021, through May 11, 2023.

What We Found

- The prior-report finding related to Inadequate Controls Over Technology Expenditures has been resolved by the Court's management.
- We evaluated controls and transactions relating to self-generated revenue, payroll expenditures, and non-payroll expenditures. We found these controls provided reasonable assurance of accountability over public funds for the period examined.
- Based on the results of these procedures, we did not report any findings.

View the full report at www.la.la.gov.