



Report Highlights

Court of Appeal, First Circuit

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Audit Control # 80250071
Financial Audit Services • September 2025

Why We Conducted This Work

We performed certain procedures at the Court of Appeal, First Circuit (Court) to evaluate certain controls that the Court uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2023, through June 30, 2025.

What We Found

- We evaluated controls and transactions related to capital outlay expenditures, payroll expenditures, professional services expenditures, and information technology access. 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.