



# Report Highlights

## Court of Appeal, Second Circuit

MICHAEL J. "MIKE"  
WAGUESPACK, CPA

Audit Control # 80230049  
Financial Audit Services • July 2023

### Why We Conducted This Work

We performed certain procedures at the Court of Appeal, Second 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, 2021, through June 30, 2023.

### What We Found

- We evaluated controls and transactions related to cash, 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.lla.la.gov](http://www.lla.la.gov).