



Report Highlights

Court of Appeal, First Circuit

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Audit Control # 80190070
Financial Audit Services • May 2019

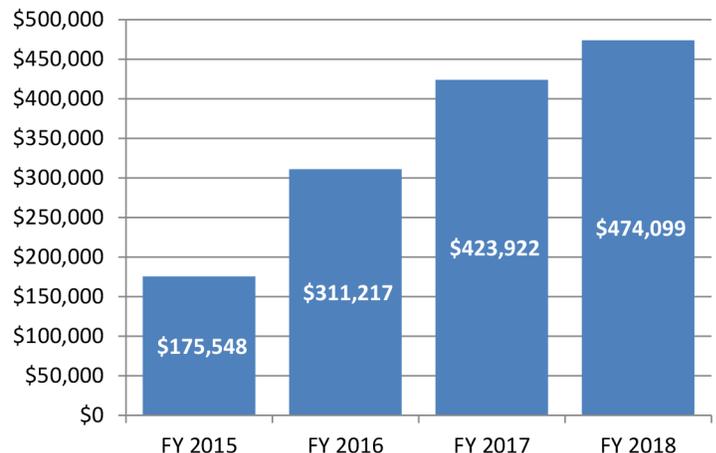
Why We Conducted This Work

We conducted procedures at the Court of Appeal, First Circuit (Court) to evaluate certain internal controls the Court uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to provide accountability over public funds for the period July 1, 2017, through May 14, 2019.

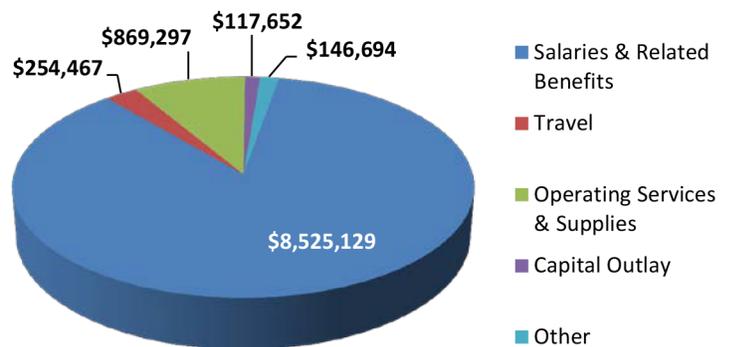
What We Found

- We evaluated controls and transactions relating to cash, self-generated revenues, payroll expenditures, travel expenditures, operating services expenditures, and information technology access. We found these controls provided reasonable assurance of accountability over public funds for the period examined.
- We compared the most current and prior-year financial activity using the Court’s annual fiscal reports and/or system-generated reports to identify trends and obtained explanations from management for any significant variances that could potentially indicate areas of risk. Management provided reasonable explanations for all significant variances.
- The Court is funded with state general fund appropriations and fees in accordance with Louisiana Revised Statute 13:352. Act 264 of the 2015 Regular Session of the Louisiana State Legislature increased the cost of filing fees effective July 1, 2015, which resulted in increases in self-generated revenues for the Court in subsequent fiscal years. State appropriations and fees collected are used to fund salaries and related benefits, travel, operating supplies and services, and capital outlay. Salaries and related benefits are the most significant expenses of the Court.

Self-Generated Revenues by Fiscal Year (FY)



Fiscal Year 2018 Expenditures Total: \$9,913,239



Source: Annual Fiscal Reports (Fiscal Years 2015-2018)