



Report Highlights

Court of Appeal, Third Circuit

MICHAEL J. "MIKE"
WAGUESPACK, CPA

Audit Control # 80210016
Financial Audit Services • September 2021

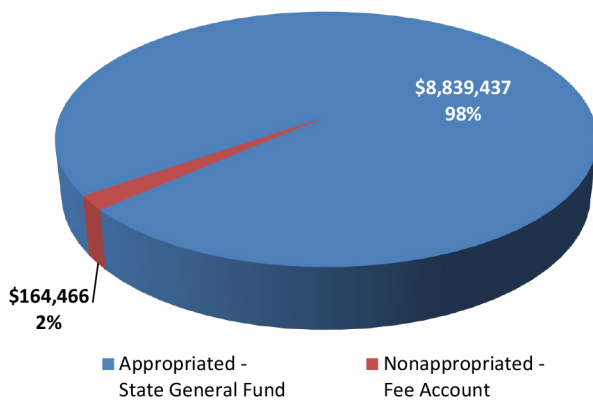
Why We Conducted This Work

We conducted 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 provide overall accountability over public funds for the period July 1, 2019, through June 30, 2021.

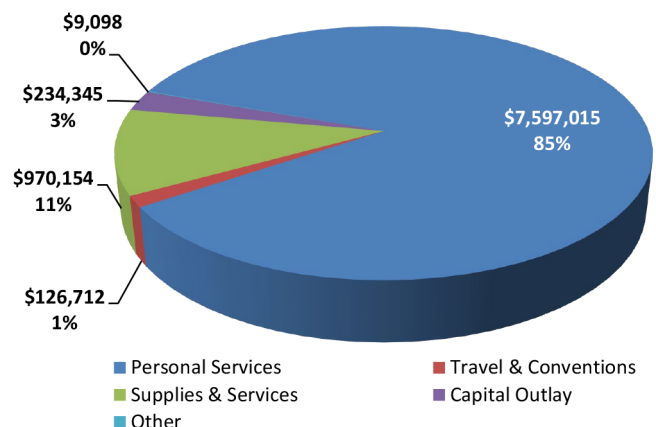
What We Found

- For the second consecutive engagement, the Court does not have adequate controls over information technology expenditures.
- The prior-report findings related to Weakness in Controls Over Payroll, Lack of Segregation of Duties Over Revenue and Payroll Functions, and Inadequate Security and Monitoring of Information Technology Infrastructure have been resolved by the Court’s management.
- We evaluated controls and transactions relating to self-generated revenue, payroll expenditures, information technology expenditures, and information technology infrastructure. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds for the period examined.
- We prepared an analysis of the Court’s fiscal year 2020 sources of revenues and fiscal year 2020 expenditures.

2020 Sources of Revenue
Total: \$9,003,903



2020 Expenditures
Total: \$8,937,324



Source: 2020 Annual Fiscal Report

View the full report, including management’s response, at www.la.gov.