



Report Highlights

Court of Appeal, Second Circuit

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CPA, CFE

Audit Control #80190009
Financial Audit Services • June 2019

Why We Conducted This Work

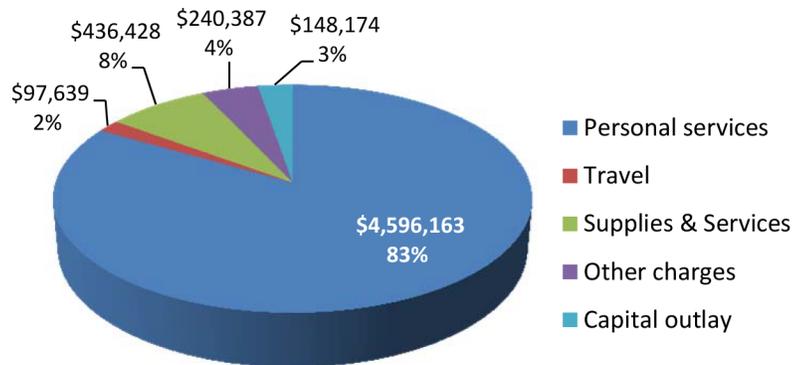
We performed certain procedures at the Court of Appeal, Second Circuit (Court) to evaluate certain controls that the Court uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to provide accountability over public funds for the period July 1, 2017, through June 13, 2019.

What We Found

- We evaluated controls and transactions relating to cash, self-generated revenue, contract expenditures, and payroll expenditures. We found these controls provided reasonable assurance of accountability over public funds for the period examined.
- We compared current and prior-year financial activity to identify trends and obtained explanations from management for any significant variances. Management provided reasonable explanations.
- Revenues for fiscal year 2017 and 2018 totaled \$5,640,765 and \$5,804,174, respectively. Of these amounts, \$5,529,762 in fiscal year 2017 and \$5,707,610 in fiscal year 2018 were appropriated. We presented the Court's expenditures for the fiscal years 2017 and 2018 for informational purposes (see exhibits at right).

Fiscal Year 2017 Expenditures

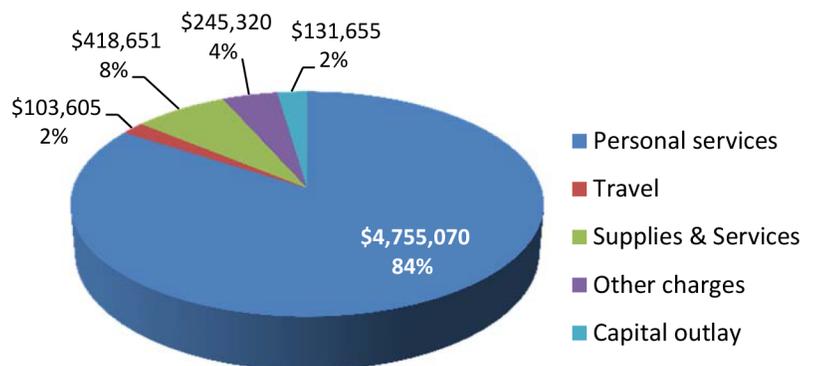
Total: \$5,518,791



Source: 2017 Annual Financial Statements

Fiscal Year 2018 Expenditures

Total: \$5,654,301



Source: 2018 Annual Financial Statements