



Report Highlights

Court of Appeal, Fourth Circuit

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Why We Conducted This Work

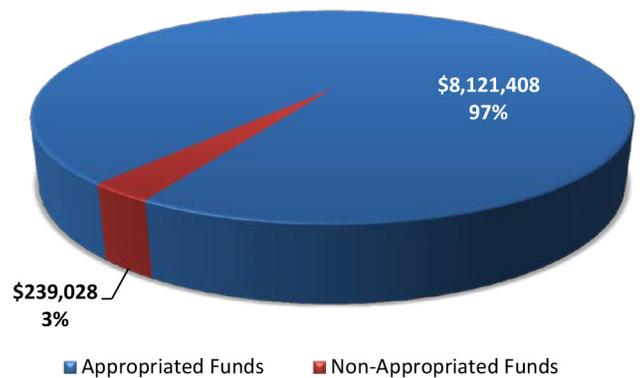
We conducted procedures at the Court of Appeal, Fourth Circuit (Court) to evaluate certain controls that the Court uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to provide accountability over public funds for the period July 1, 2017, through May 14,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

What We Found

- The Court had weaknesses in controls over self-generated revenues. Fees recorded and invoiced at the time of the filing or transaction are not always reviewed for accuracy; therefore, incorrect application of charges and exemptions due to data-entry errors, and not manually removing system-applied charges for exempt parties, may not be identified and corrected timely. Furthermore, internal controls failed to identify some outstanding charges to be collected.
- We evaluated controls and transactions relating to self-generated revenue, payroll expenditures, and non-payroll expenditures. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds for the period examined.
- We compared 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 the Court's 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, fees in accordance with Louisiana Revised Statute (R.S.) 13:352, and fees for the Judges' Supplemental Compensation Fund in accordance with R.S. 13:10.3(E). State appropriations and fees collected are used to fund salaries and related benefits, travel and conventions, operating supplies and services, and capital outlay. Salaries and related benefits are the most significant expenditures of the Court.

2018 Revenues

Total: \$8,360,436



2018 Expenditures

Total: \$7,619,247



Source: 2018 Annual Fiscal Report