



# Report Highlights

## Court of Appeal, Second Circuit

MICHAEL J. "MIKE"  
WAGUESPACK, CPA

Audit Control # 80210031  
Financial Audit Services • May 2021

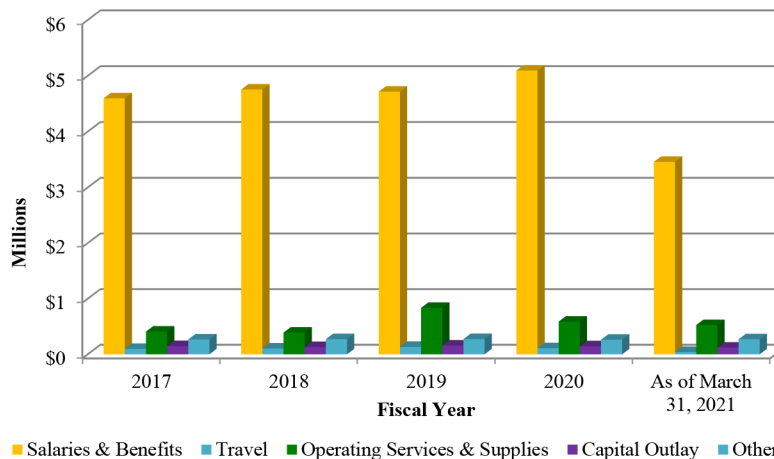
### Why We Conducted This Work

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, 2019, through May 17, 2021.

### What We Found

- We evaluated controls and transactions relating to cash, self-generated revenue, nonpayroll expenditures, payroll 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 and obtained explanations from the Court’s management for any significant variances. We also prepared an analysis of the District’s expenditures over the last five fiscal years as of March 31, 2021, as shown in the exhibit below.
- Revenues for fiscal years 2020 and 2019 totaled \$5,903,327 and \$5,926,726, respectively, of which approximately 98% consisted of interagency transfers from the Louisiana Supreme Court. Salaries and related benefits make up the majority of the Court’s expenditures. In fiscal year (FY) 2020, salaries and related benefits increased mainly due to a new pay plan that increased the pay rates for certain employees. In FY 2019, operating services and supplies increased due to the purchase of a new telephone system and telephones, server support, and a disaster recovery system.

Five-Year Expenditure Trend



Source: Annual Financial Statements

View the full report at [www.lla.la.gov](http://www.lla.la.gov).