



Report Highlights

Court of Appeal, Third Circuit

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CPA, CFE

Audit Control # 80190048
Financial Audit Services • June 2019

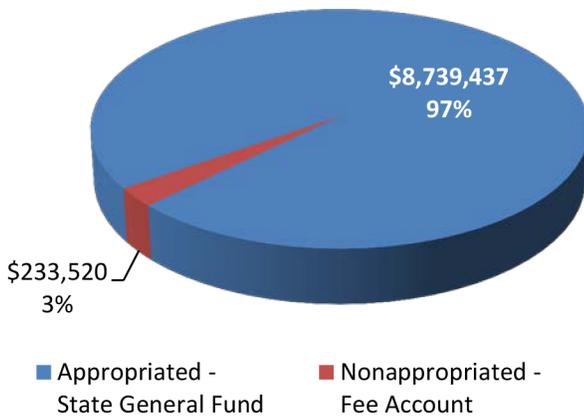
Why We Conducted This Work

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 accountability over public funds for the period July 1, 2017, through June 17, 2019.

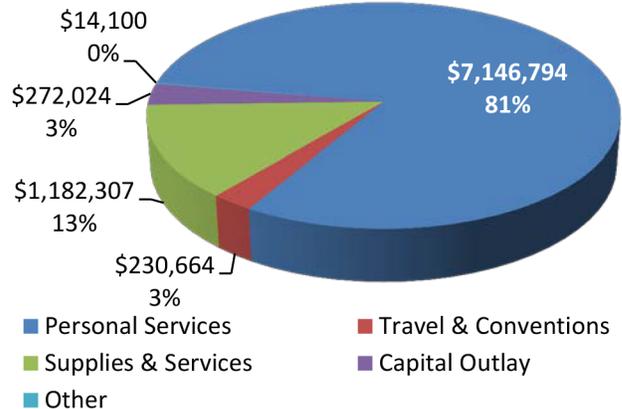
What We Found

- The Court does not have adequate documentation to support some employees' pay increases given during July 1, 2017, through December 31, 2018.
- The Court does not have adequate controls over information technology expenditures.
- The Court does not have adequate segregation of duties over revenue and payroll functions or independent monitoring over these functions.
- The Court does not have adequate security and monitoring of information technology infrastructure, including third-party service organizations providing information technology related services.
- We prepared an analysis of the Court's fiscal year 2018 sources of revenues and fiscal year 2018 expenditures.

2018 Sources of Revenue
Total: \$8,972,957



2018 Expenditures
Total: \$8,845,889



Source: 2018 Annual Fiscal Report

View the full report, including management's responses, at www.lla.la.gov.