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## Report Highlights

### Court of Appeal, Third Circuit

Audit Control # 80250047  
Financial Audit Services • July 2025

#### Why We Conducted This Work

We performed certain 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 evaluate the Court's accountability over public funds for the period July 1, 2023, through June 30, 2025.

#### What We Found

- We evaluated controls and transactions relating to self-generated revenue, payroll expenditures, and non-payroll expenditures. We found these controls provided reasonable assurance of accountability over public funds for the period examined.
- Based on the results of these procedures, we did not report any findings.

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