



Report Highlights

Court of Appeal, Second Circuit

MICHAEL J. "MIKE"
WAGUESPACK, CPA

Audit Control # 80250055
Financial Audit Services • July 2025

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, 2023, through June 30, 2025.

What We Found

- The Court did not timely complete, review, and approve bank reconciliations; did not make timely deposits of fee revenue; and did not record interest income on a certificate of deposit during fiscal years 2024 and 2025.
- We evaluated internal controls and transactions relating to cash, self-generated revenue, non-payroll expenditures, and payroll expenditures. Except as noted above, we found that those controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.

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