



Report Highlights

Court of Appeal, Fifth Circuit

MICHAEL J. "MIKE"
WAGUESPACK, CPA

Audit Control # 80250025
Financial Audit Services • June 2025

Why We Conducted This Work

We performed certain procedures at the Court of Appeal, Fifth 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 May 29, 2025.

What We Found

- We evaluated controls and transactions relating to cash, self-generated revenues, and non-payroll expenditures. In addition, we performed further analytical procedures relating to 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.