



Report Highlights

Court of Appeal, Fourth Circuit

MICHAEL J. "MIKE"
WAGUESPACK, CPA

Audit Control # 80210046
Financial Audit Services • July 2021

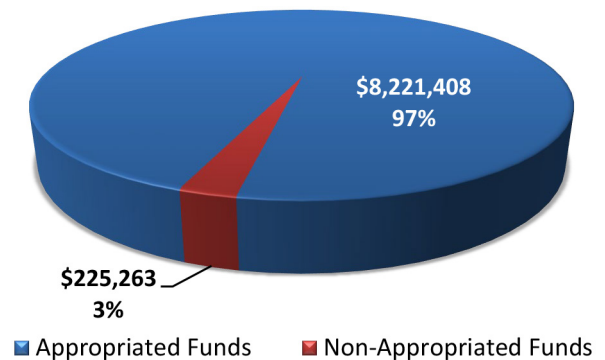
Why We Conducted This Work

We conducted procedures at the Court of Appeal, Fourth Circuit (Court) to evaluate certain controls that the Court uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to provide overall accountability over public funds for the period July 1, 2019, through June 30, 2021.

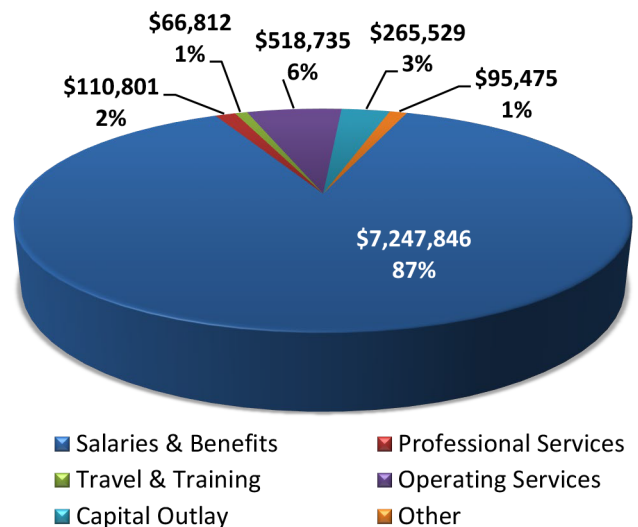
What We Found

- We evaluated controls and transactions relating to self-generated revenues, cash, CARES Act reimbursements, 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.
- Management resolved the prior-report finding related to Weaknesses in Controls over Self-Generated Revenues.
- We compared current and prior-year financial activity using the Court’s annual fiscal reports and/or system-generated reports to identify trends and obtained explanations from management for any significant variances that could potentially indicate areas of risk. Management provided reasonable explanations for all significant variances.
- State appropriations and fees collected are used to fund salaries and related benefits, travel and conventions, operating supplies and services, and capital outlay. Salaries and related benefits are the most significant expenditures of the Court.

2020 Source of Revenue
Total \$8,446,671



2020 Expenditures
Total \$8,305,198



Source: 2020 Annual Fiscal Report