



# Report Highlights

## Court of Appeal, First Circuit

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Audit Control # 80150017  
Financial Audit Services • June 2015

### Why We Conducted This Audit

We conducted procedures at the Court of Appeal, First 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, 2013, through June 23, 2015.

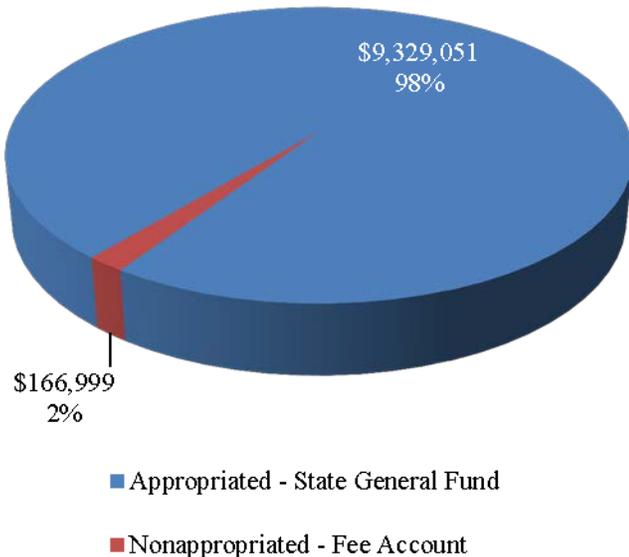
### What We Found

We evaluated controls and transactions relating to non-appropriated revenues, payroll expenditures, and travel expenditures. We found these controls provided reasonable assurance of accountability over public funds for the period examined.

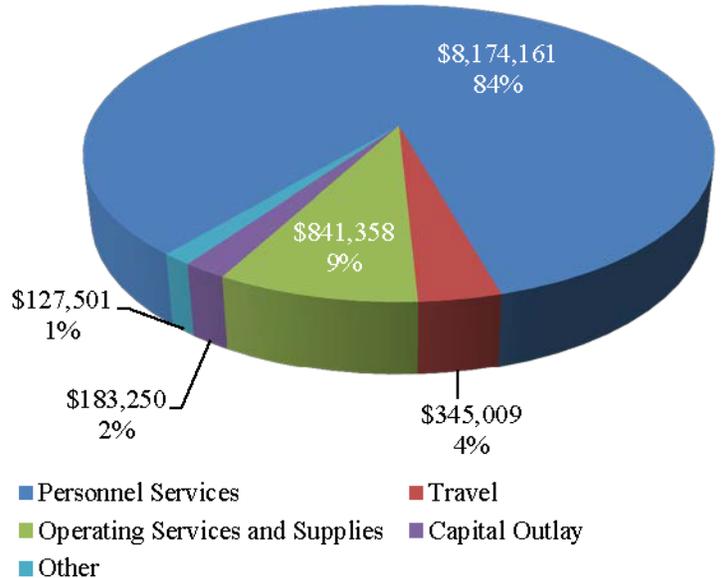
We compared the most current and prior-year financial activity using the Court’s annual fiscal reports and/or system-generated reports to identify trends and obtained explanations from management for any significant variances that could potentially indicate areas of risk. Management provided reasonable explanations for all significant variances.

The Court is funded with state general fund appropriations and fees in accordance with Louisiana Revised Statute 13:352. 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 expenses of the Court.

**Fiscal Year 2014 Sources of Revenue**  
Total: \$9,496,050



**Fiscal Year 2014 Expenditures**  
Total: \$9,671,279



Source: 2014 Annual Fiscal Report