



# Report Highlights

## Court of Appeal, First Circuit

MICHAEL J. "MIKE"  
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Audit Control # 80210041  
Financial Audit Services • October 2021

### Why We Conducted This Work

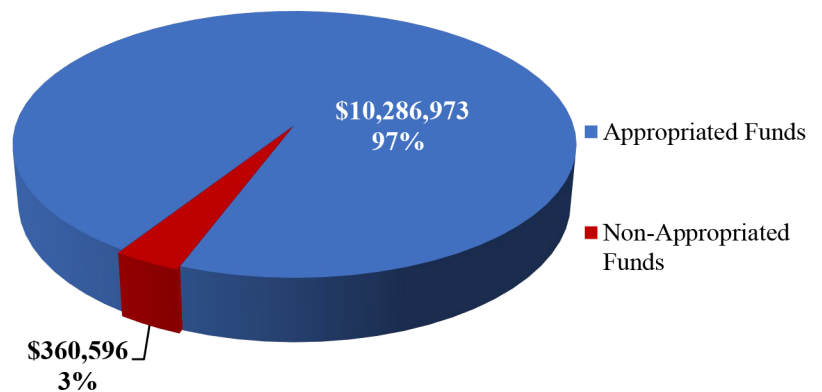
We conducted procedures at the Court of Appeal, First Circuit (Court) to evaluate certain controls the Court uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to provide overall accountability over public funds for the period July 1, 2019, through June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

### What We Found

- We evaluated controls and transactions relating to cash, self-generated revenue, CARES Act reimbursements, payroll expenditures, travel expenditures, non-payroll expenditures, and information technology access. We found these controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.
- 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 services and supplies, and capital outlay. Salaries and related benefits are the most significant expenditures of the Court.

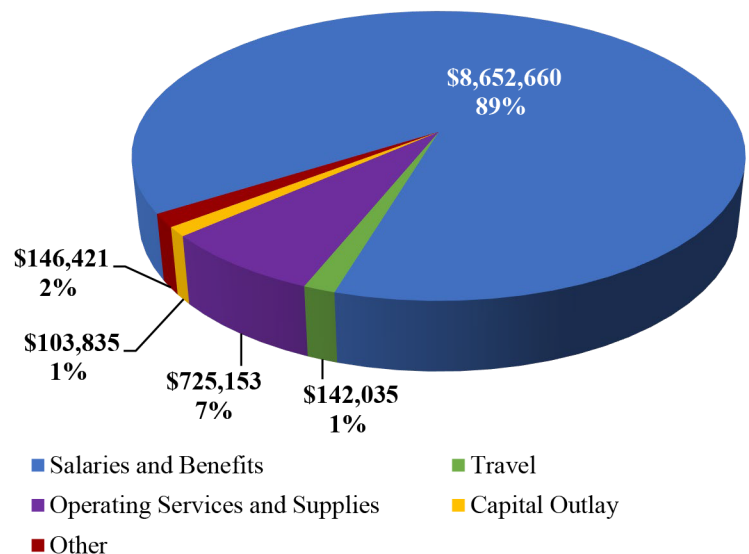
### Fiscal Year 2020 Revenue

Total: \$10,647,569



### Fiscal Year 2020 Expenditures

Total: \$9,770,104



Source: 2020 Annual Fiscal Report