



# Report Highlights

## Court of Appeal, First Circuit

MICHAEL J. "MIKE"  
WAGUESPACK, CPA

Audit Control # 80230025  
Financial Audit Services • August 2023

### Why We Conducted This Work

We performed certain 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 accountability over public funds for the period July 1, 2021, through June 30, 2023.

### What We Found

- We evaluated controls and transactions related to the sale of property to retiring judges, self-generated revenue, payroll expenditures, travel expenditures, and information technology access. 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](http://www.la.la.gov).