

COURT OF APPEAL, FOURTH CIRCUIT
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED NOVEMBER 27, 2013

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

November 21, 2013

COURT OF APPEAL, FOURTH CIRCUIT
STATE OF LOUISIANA
New Orleans, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Court of Appeal, Fourth Circuit (court), for the period from July 1, 2011, through June 30, 2013.

- Our auditors obtained and documented an understanding of the court's operations and system of internal control through inquiry, observation, and review of its policies and procedures, including a review of the laws and regulations applicable to the court.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using the court's annual fiscal reports and/or system-generated reports and obtained explanations from management for any significant variances. In addition, our auditors presented the court's revenues and expenditures for the past two years for informational purposes.
- Based on the documentation of the court's controls and our understanding of related laws and regulations, our auditors performed procedures on selected controls and transactions relating to travel expenditures and self-generated revenues.

The Annual Fiscal Reports of the court were not audited or reviewed by us, and, accordingly, we do not express opinions on those reports. The court's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

Based on the procedures we performed, we found no issues significant enough to report.

Under Louisiana Revised Statute 24:513, this report is a public document and it has been distributed to appropriate public officials.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

JT:JPT:EFS:THC:ch
FOURTH CIRCUIT 2013