

COURT OF APPEAL, THIRD CIRCUIT
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED JUNE 8, 2011

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Our procedures at Court of Appeal, Third Circuit (court) for the period July 1, 2009, through May 19, 2011, disclosed the following:

- No findings involving internal control and its operations that are necessary to bring to management's attention were identified.
- No findings of noncompliance with applicable laws and regulations or other matters that are required to be reported were identified.

This report is a public report and has been distributed to state officials. We appreciate the court's assistance in the successful completion of our work.

Background

The court has appellate jurisdiction as authorized under Article V, Section 5 of the Louisiana Constitution over the parishes of Acadia, Allen, Avoyelles, Beauregard, Cameron, Calcasieu, Catahoula, Concordia, Evangeline, Grant, Iberia, Jefferson Davis, Lafayette, LaSalle, Natchitoches, Rapides, Sabine, St. Martin, St. Landry, Vermilion, and Vernon. In addition, the court has supervisory jurisdiction, subject to the general supervisory jurisdiction of the Supreme Court of Louisiana, over all lower courts in all cases in which an appeal would extend to the court of appeal. The Third Circuit is domiciled in Lake Charles.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

May 19, 2011

COURT OF APPEAL, THIRD CIRCUIT
STATE OF LOUISIANA
Lake Charles, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Court of Appeals, Third Circuit (court) for the period from July 1, 2009, through May 19, 2011.

- Our auditors obtained and documented a basic understanding of the court's operations and system of internal controls through inquiry, observation, and review of its policies and procedures documentation, 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 the court's management for any significant variances.
- Based on the documentation of the court's controls and our understanding of related laws and regulations, procedures were performed on selected controls and transactions relating to accounts payable and capital outlay expenditures.

Based on the application of the procedures, we found no matters that require disclosure in this report. Our procedures were more limited than would be necessary to give an opinion on internal control and on compliance with laws, regulations, policies, and procedures governing financial activities.

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

This report is intended for the information and use of the court and its management and the Louisiana Legislature and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is written in a cursive style with a large, stylized initial "D".

Daryl G. Purpera, CPA, CFE
Legislative Auditor

LBL:BH:EFS:THC:dl

3CCA 2011