

COURT OF APPEAL, FIFTH CIRCUIT
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED MAY 11, 2011

**LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDIT ADVISORY COUNCIL

SENATOR EDWIN R. MURRAY, CHAIRMAN
REPRESENTATIVE NOBLE E. ELLINGTON, VICE CHAIRMAN

SENATOR WILLIE L. MOUNT
SENATOR BEN W. NEVERS, SR.
SENATOR KAREN CARTER PETERSON
SENATOR JOHN R. SMITH
REPRESENTATIVE CAMERON HENRY
REPRESENTATIVE CHARLES E. "CHUCK" KLECKLEY
REPRESENTATIVE ANTHONY V. LIGI, JR.
REPRESENTATIVE LEDRICKA JOHNSON THIERRY

LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

DIRECTOR OF FINANCIAL AUDIT
THOMAS H. COLE, CPA

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge and New Orleans offices of the Legislative Auditor and at the office of the parish clerk of court.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Five copies of this public document were produced at an approximate cost of \$13.60. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 8763 or Report ID No. 80100076 for additional information.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Wayne "Skip" Irwin, Administration Manager, at 225-339-3800.

	Page
Procedural Summary.....	3
Procedural Report	5

Our procedures at the Court of Appeal, Fifth Circuit (court) for the period July 1, 2009, through March 3, 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.

Profile

Within the judicial branch of state government, the court is one of five circuit courts of appeal in Louisiana. The court consists of seven judges and has jurisdiction over four parishes including Jefferson, St. Charles, St. James, and St. John the Baptist. The Fifth Circuit Courthouse is located in Gretna, Louisiana and the court has 55 employees.

This page is intentionally blank.



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

March 3, 2011

COURT OF APPEAL, FIFTH CIRCUIT
STATE OF LOUISIANA
Gretna, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Court of Appeal, Fifth Circuit (court) for the period from July 1, 2009, through March 3, 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 related 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 court 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 payroll expenditures and nonpayroll expenditures including contracts, leases, and travel expenditures.

Based on the application of these 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 fluid and cursive, with the first name being the most prominent.

Daryl G. Purpera, CPA, CFE
Legislative Auditor

FM:JR:EFS:THC:kg

5CCA 2010