

COURT OF APPEAL, FOURTH CIRCUIT  
STATE OF LOUISIANA



PROCEDURAL REPORT  
ISSUED FEBRUARY 23, 2011

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|                         | Page |
|-------------------------|------|
| Procedural Summary..... | 3    |
| Procedural Report ..... | 5    |



Our procedures at the Court of Appeal, Fourth Circuit (court) for the period July 1, 2009, through February 7, 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**

Within the judicial branch of state government, the court is one of five circuit courts of appeal in Louisiana. The court consists of 12 judges and has jurisdiction over three parishes in Southeastern Louisiana--Orleans, St. Bernard and Plaquemines. The Fourth Circuit Courthouse is located in New Orleans, Louisiana and has 75 employees.

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

February 7, 2011

**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, 2009, through February 7, 2011.

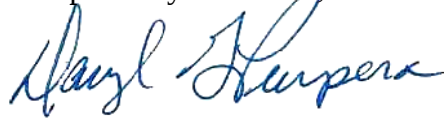
- Our auditors obtained and documented a basic understanding of the court's operations and system of internal controls through inquiry, observation, and review of its policies and procedures documentation including a review of the related laws and regulations applicable to the court.
- Our auditors performed 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, appearing to read "Daryl G. Purpera".

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

EE:JR:EFS:THC:dl

4CCA 2010