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Report Highlights

New Orleans Center for Creative Arts

Special Schools & Commissions

Audit Control # 80230002
Financial Audit Services • May 2023

Why We Conducted This Work

We performed certain procedures at the New Orleans Center for Creative Arts (NOCCA) to evaluate certain controls that NOCCA uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2021, through May 3, 2023.

What We Found

- NOCCA improperly paid \$28,465 to eight teachers for sick leave balances upon resigning from NOCCA between August 2021 to August 2022. This occurred because NOCCA did not revise its policy until September 2022 to pay accrued, unused sick leave for unclassified teaching staff only at the time of retirement or death.
- The prior-report finding related to Improper Awarding, Recording and Payment of Leave to Separated Employees has not been fully resolved.
- We evaluated controls and transactions relating to movable property, payroll and personnel, leave payouts, contract payments, and operating service expenditures. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.

View the full report, including management's response, at www.lla.la.gov.