



Report Highlights

École Pointe-au-Chien

Special Schools and Commissions

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Why We Conducted This Work

We performed certain procedures at École Pointe-au-Chien (EPAC) to evaluate certain controls that EPAC uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2023, through June 30, 2025.

What We Found

- EPAC did not have adequate controls over nonpayroll expenditures to ensure that purchases were properly authorized, expenditures were properly recorded in the state's financial system, and payments were properly approved.
- EPAC did not have adequate controls over payroll to ensure that all personnel and time and attendance records were maintained, and that salaries were properly authorized and supported.
- EPAC did not have adequate controls over employee leave records to track leave earned, leave carried over from year to year, or leave used.
- EPAC employees did not ensure that all purchases of movable property were properly tagged and recorded in the state's movable property system in accordance with state property regulations.
- EPAC did not establish a record retention policy or submit a record retention schedule to the state archivist as required by state law.

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