

# **NEW ORLEANS CENTER FOR CREATIVE ARTS**

## **SPECIAL SCHOOLS AND COMMISSIONS**

STATE OF LOUISIANA

FINANCIAL AUDIT SERVICES

**Procedural Report  
Issued July 2, 2025**

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# Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA

**New Orleans Center for Creative Arts  
Special Schools and Commissions**



July 2025

Audit Control # 80250020

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## Introduction

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The primary purpose of our procedures at the New Orleans Center for Creative Arts (NOCCA) was to evaluate certain controls NOCCA uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds. In addition, we determined whether management has taken action to correct the finding reported in the prior report.

## Results of Our Procedures

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We evaluated NOCCA's operations and system of internal control through inquiry, observation, and review of its policies and procedures, including a review of the applicable laws and regulations. Based on the documentation of NOCCA's controls and our understanding of related laws and regulations, and the results of our analytical procedures, we performed procedures relating to movable property, payroll and personnel, leave payouts, contract payments, and purchasing card expenditures.

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### Follow-up on Prior-report Finding

We reviewed the status of the prior-report finding in NOCCA's procedural report dated May 10, 2023. We determined that management has resolved the prior-report finding related to Improper Payment of Leave to Separated Employees.

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### Movable Property

NOCCA owned approximately 650 items of movable property with original costs of \$1.5 million for fiscal years 2024 and 2025. We obtained and reviewed the Certifications of Annual Property Inventory to determine if there was an excessive amount of unlocated property. We also obtained an understanding of internal control and tested selected movable property transactions from the asset listing reports and from NOCCA's campus. Based on the results of our procedures, NOCCA had adequate controls in place to ensure that assets were properly safeguarded and accurately recorded in the asset management system.

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## **Payroll and Personnel**

Salaries and related benefits comprise approximately 77% of NOCCA's expenditures in both fiscal years 2024 and for the first seven months in fiscal year 2025. We obtained an understanding of NOCCA's controls over the time and attendance function and reviewed selected employee time statements and leave records. Based on the results of our procedures, NOCCA had adequate controls in place to ensure timely review and approval of employee time statements and leave requests, employees were paid the amounts authorized, and leave taken was accounted for properly. Additionally, we obtained an understanding of NOCCA's controls over Rewards and Recognition payments and ensured payments followed State Civil Service *Pay Rule 6.16.1*. Based on the results of our procedures, NOCCA had adequate controls over Rewards and Recognition payments and was in compliance with State Civil Service *Pay Rule 6.16.1*.

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## **Leave Payouts**

We reviewed LaGov reports to identify payouts of annual and sick leave to employees from July 1, 2023, through February 2, 2025, to ensure the payouts followed Civil Service requirements, state laws, and/or agency policy. Based on the results of our procedures, we determined NOCCA's payments of annual and sick leave to separated employees were in compliance with Civil Service requirements, state laws, and/or agency policy.

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## **Contract Payments**

We obtained an understanding of NOCCA's controls over contract payments. We obtained a listing of contracts executed from July 1, 2023, through March 13, 2025, and examined selected contracts, invoices, and payments for compliance with state laws and contract terms. Based on the results of our procedures, NOCCA had adequate controls in place to ensure that contracts were properly approved and expenditures were in accordance with the terms of the contracts.

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## **Purchasing Card Expenditures**

NOCCA participates in the state of Louisiana's LaCarte purchasing card program. We obtained an understanding of NOCCA's controls over the use of these cards.

We analyzed LaCarte card transaction listings for the period July 1, 2023, through January 18, 2025, and reviewed selected transactions. Based on the results of our procedures, NOCCA had adequate controls to ensure that purchases were supported, approved, and made for proper business purposes.

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**Trend Analysis**

We compared the most current and prior-year financial activity using NOCCA's Annual Fiscal Reports and/or system-generated reports and obtained explanations from NOCCA's management for any significant variances.

Under Louisiana Revised Statute 24:513, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA  
Legislative Auditor

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NOCCA2025



## APPENDIX A: SCOPE AND METHODOLOGY

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We performed certain procedures at the New Orleans Center for Creative Arts (NOCCA) for the period from July 1, 2023, through June 27, 2025. Our objective was to evaluate certain controls NOCCA uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds. The scope of our procedures, which is summarized below, was significantly less than an audit conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit or review the NOCCA's Annual Fiscal Reports, and accordingly, we do not express an opinion on those reports. The NOCCA's accounts are an integral part of the state of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

- We evaluated NOCCA's operations and system of internal controls through inquiry, observation, and review of its policies and procedures, including a review of the laws and regulations applicable to NOCCA.
- Based on the documentation of NOCCA's controls and our understanding of related laws and regulations, and results of our analytical procedures, we performed procedures relating to movable property, payroll and personnel, leave payouts, contract payments, and purchasing card expenditures.
- We compared the most current and prior-year financial activity using NOCCA's Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from NOCCA's management for any significant variances that could potentially indicate areas of risk.

The purpose of this report is solely to describe the scope of our work at NOCCA, and not to provide an opinion on the effectiveness of NOCCA's internal control over financial reporting or on compliance. Accordingly, this report is not intended to be, and should not be, used for any other purpose.