

Report Highlights

New Orleans Center for Creative Arts

Special Schools and Commissions

MICHAEL J. "MIKE" WAGUESPACK, CPA Audit Control # 80250020 Financial Audit Services • July 2025

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, 2023, through June 27, 2025.

What We Found

- We determined that management has resolved the prior-report finding related to Improper Payment of Leave to Separated Employees.
- We evaluated controls and transactions relating to movable property, payroll and personnel, leave payouts, contract payments, and purchasing card expenditures. We found these controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.
- Based on the results of these procedures, we did not report any findings.