

NEW ORLEANS CENTER FOR
CREATIVE ARTS
DEPARTMENT OF EDUCATION
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED MARCH 30, 2011

**LEGISLATIVE AUDITOR
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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge and New Orleans offices of the Legislative Auditor.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Five copies of this public document were produced at an approximate cost of \$14.60. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 9927 or Report ID No. 80110041 for additional information.

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	Page
Procedural Summary.....	3
Procedural Report	5

Our procedures at the New Orleans Center for Creative Arts (center) for the period July 1, 2009, through February 24, 2011, disclosed the following:

- No findings involving internal control and its operations were identified.
- No findings of noncompliance with applicable laws and regulations or other matters were identified.
- No significant control deficiencies or errors relating to cash, payroll expenditures, and selected nonpayroll expenditures were identified.

This report is a public report and has been distributed to state officials. We appreciate the center's assistance in the successful completion of our work.

Profile

The center is a regional, pre-professional arts training center that offers secondary school-age children intensive instruction in dance, media arts, music (classical, jazz, vocal), theatre arts (drama, musical theatre, theatre design), visual arts, and creative writing, while demanding simultaneous excellence. The center was founded in 1973 by a diverse coalition of artists, educators, business leaders, and community activists who saw the need for an institution devoted to the region's burgeoning young talent. Created and maintained by the Orleans Parish School Board for 27 years, the center became a state agency in July 2000. The program is tuition-free to all Louisiana students who meet audition requirements. Currently, students from over 100 public, private and parochial schools attend in the afternoon, late-day, on Saturdays or during the summer session.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

February 24, 2011

**NEW ORLEANS CENTER FOR
CREATIVE ARTS
DEPARTMENT OF EDUCATION
STATE OF LOUISIANA**
New Orleans, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the New Orleans Center for Creative Arts (center) for the period from July 1, 2009, through February 24, 2011.

- Our auditors obtained and documented a basic understanding of the center's operations and system of internal controls through inquiry, observation, and review of the center's policies and procedures documentation, including a review of the related laws and regulations applicable to the center.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using the center's annual fiscal reports and/or system-generated reports and obtained explanations from center management for any significant variances.
- Based on the documentation of the center's controls and our understanding of related laws and regulations, procedures were performed on selected controls and transactions relating to cash, payroll expenditures, and selected nonpayroll expenditures including contract and travel expenditures.

Based on the application of the procedures referred to previously, we found no significant deficiencies, noncompliance, or errors relating to our analytical procedures or our other procedures that should be communicated to management.

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 center was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The center'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 center and its management, others within the entity, 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 as a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

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NOCCA 2010