

STATE OF LOUISIANA LEGISLATIVE AUDITOR

New Orleans Center for
Creative Arts/Riverfront
Department of Education
State of Louisiana
New Orleans, Louisiana

February 26, 2003



Financial and Compliance Audit Division

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

Procedural Report
Dated February 11, 2003

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.

February 26, 2003



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February 11, 2003

**NEW ORLEANS CENTER FOR
CREATIVE ARTS/RIVERFRONT
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/Riverfront. Our procedures included (1) a review of the center's internal control; (2) tests of financial transactions for the years ending June 30, 2003, and June 30, 2002; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ending June 30, 2003, and June 30, 2002. 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.

Specifically, we interviewed management personnel and selected center personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal Report of the New Orleans Center for Creative Arts/Riverfront was not audited or reviewed by us, and, accordingly, we do not express an opinion on this report. The center's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

Based on the application of the procedures referred to previously, we found no matters that required disclosure in this report.

This report is intended solely for the information and use of the center and its management 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 distributed by the Legislative Auditor as a public document.

Respectfully submitted,

A handwritten signature in cursive script that reads "Grover C. Austin".

Grover C. Austin, CPA
First Assistant Legislative Auditor

KWF:JR:RCL:ss

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