

# ÉCOLE POINTE-AU-CHIEN

## SPECIAL SCHOOLS AND COMMISSIONS

STATE OF LOUISIANA

FINANCIAL AUDIT SERVICES

**Procedural Report**  
**Issued April 1, 2026**

**LOUISIANA LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
BATON ROUGE, LOUISIANA 70804-9397**

**LEGISLATIVE AUDITOR**  
MICHAEL J. "MIKE" WAGUESPACK, CPA

**FIRST ASSISTANT LEGISLATIVE AUDITOR**  
BETH Q. DAVIS, CPA

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# Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA

École Pointe-au-Chien



April 2026

Audit Control # 80250032

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## Introduction

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The primary purpose of our procedures at École Pointe-au-Chien (EPAC) was to evaluate certain controls EPAC uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds.

## Results of Our Procedures

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We evaluated EPAC'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 EPAC's controls and our understanding of related laws and regulations, and the results of our analytical procedures, we performed procedures relating to nonpayroll expenditures; payroll, personnel, and leave records; movable property; and record retention.

Based on the results of these procedures, we reported findings related to Inadequate Controls over Nonpayroll Expenditures, Inadequate Controls over Payroll, Inadequate Controls over Leave Records, Inadequate Controls over Movable Property, and Noncompliance with Record Retention Laws, as described in the Current-report Findings section of the report.

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## Current-report Findings

### Inadequate Controls over Nonpayroll Expenditures

EPAC did not have adequate controls in place to ensure that purchases were properly authorized, expenditures were properly recorded in the state's financial system, and payments were properly approved. This increases the risk of fraud, theft, waste and abuse, and inaccurate financial reporting.

A review of 28 nonpayroll expenditure transactions that occurred during the period of July 1, 2023, through May 31, 2025, disclosed the following:

- No supporting documentation was provided for seven (25%) transactions totaling \$23,878. As a result, we could not determine if the transactions were properly authorized, properly recorded in the state's financial system, and for a valid business purpose.
- The supporting documentation provided for an additional five (18%) transactions totaling \$21,880 was not adequate for us to determine if the purchases were properly authorized before they were made.

A separate review of eight nonpayroll expenditure transactions made to other state agencies via interagency transfers and eight journal entries disclosed that EPAC did not maintain supporting documentation for 13 (81%) of the 16 transactions and could not provide reasonable explanations for the purpose of the transactions.

EPAC management stated that these issues were caused by insufficient oversight and a lack of necessary guidance and staff. Good internal controls over nonpayroll expenditures include ensuring that all purchases receive prior review and authorization, all payments are properly approved and timely made, all expenditure transactions are properly recorded in the financial system and in the correct accounting period, and adequate supporting documentation is maintained.

EPAC management should establish written policies and procedures for procurement and payment activities; provide supervisory oversight to ensure that all purchases are properly authorized and all payments are properly and timely recorded in the state's financial system; and ensure that proper documentation is maintained in accordance with record retention policies and laws. Management concurred with the finding and provided a plan of corrective action (see Appendix A, pages 1-2).

### **Inadequate Controls over Payroll**

EPAC did not have adequate controls in place to ensure that all personnel and time and attendance records were maintained, and that salaries were properly authorized and supported. This increases the risk that payroll errors and/or fraud could occur and not be detected in a timely manner.

A review of personnel records for all 13 persons employed by EPAC during the period of July 1, 2023, through June 30, 2025, disclosed the following:

- Adequate personnel records, such as resumés and tax withholding and benefit forms, were not maintained for any of the employees.
- The offer letter for one (8%) employee was not signed by the Executive Director or the EPAC board President.
- Documentation to support the educational background and years of service was not provided for five (38%) employees. As a result, we could not determine if the employees were paid in accordance with the pay scale.

- The years of service used to determine the pay for one (8%) employee was not correct, resulting in the employee being offered less than what was on the pay scale.
- No documentation was provided to support the termination dates for two (67%) of the three employees who terminated during the period reviewed. As a result, we could not determine if the termination dates entered in the payroll system were accurate.

A review of time and attendance records for four pay periods for all 13 persons employed by EPAC during the period of July 1, 2023, through June 30, 2025, for a total of 52 records reviewed, disclosed the following:

- For 12 (23%) of the 52 records reviewed, the rate paid did not agree with the employee's approved pay rate, resulting in underpayments totaling \$2,882. However, EPAC management discovered the errors and corrected the employees' pay in subsequent pay periods.
- 48 of the 52 records reviewed were for employees who were required to sign in and out daily. Nine (19%) of the 48 records did not show evidence that the employees signed in and out.

EPAC management stated that these issues were caused by a lack of oversight and knowledge. Good internal controls over personnel and payroll activities include ensuring that salaries are properly authorized, employees are paid at the proper rate, and all personnel and time and attendance records are maintained.

EPAC management should establish written policies and procedures for personnel and payroll activities; provide supervisory oversight to ensure that all salaries are properly authorized, and employees are paid at the proper rate; and ensure that personnel and payroll records are maintained in accordance with record retention policies and laws. Management concurred with the finding and provided a plan of corrective action (see Appendix A, pages 3-4).

### **Inadequate Controls over Leave Records**

EPAC did not have adequate controls over employee leave records to track leave earned, leave carried over from year to year, or leave used. This increases the risk that employees will use leave in excess of the maximum amount allowed, incorrect leave balances will be paid to an employee upon separation, and incorrect leave balances will be used when calculating retirement benefits.

A review of leave for all 13 persons employed by EPAC during the period of July 1, 2023, through June 30, 2025, disclosed that EPAC did not maintain documentation to support the leave each employee earned and used during fiscal years 2024 and 2025, as well as leave balances at year end that could be carried over to the next year. One of the 13 employees had leave balances in the State's LaGov Human Capital Management time tracking system beginning prior to employment with EPAC;

however, subsequent to June 30, 2025, it came to the auditor's attention that no leave was recorded for a known absence of more than 270 hours.

EPAC management stated that the issues were due to a lack of knowledge. Good internal controls include adequate procedures to ensure that leave is properly approved and tracked, and all supporting documentation is maintained.

EPAC management should establish a process for tracking leave earned and used by employees and ensure that leave records are adequately maintained to reduce the risk of improper leave use or incorrect leave balances being paid and/or applied to retirement benefit calculations at separation. Management concurred with the finding and provided a plan of corrective action (see Appendix A, pages 5-6).

### **Inadequate Controls over Movable Property**

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. Failure to tag assets and accurately report information in the state's movable property system could result in inaccurate financial reporting and increases the risk that assets may be misreported, lost, or stolen.

An on-site review of 14 assets disclosed the following:

- Six (43%) assets with acquisition costs totaling \$16,514 were entered into the state's movable property system only after auditor inquiry, and two (14%) assets with acquisition costs totaling \$3,698 were not entered into the state's movable property system as of June 30, 2025.
- Out of 13 assets required to have a State of Louisiana identification tag, 12 (92%) assets with acquisition costs totaling \$27,418 did not have the required state tag affixed to them.

While reviewing a list of assets that needed to be tagged that was provided during the site visit, EPAC management identified an additional asset with an acquisition cost of \$1,849 that was off-site at the time of our visit that had not been tagged and also had not been entered into the state's movable property system.

A test of 19 assets that were acquired between July 1, 2023, and June 30, 2025, including the assets reviewed on-site and entered in the state's movable property system as of June 30, 2025, disclosed the following:

- 14 (74%) assets were entered in the state's movable property system with missing and/or incorrect information related to the acquisition cost, acquisition date, serial number, and/or purchase order number.
- In addition to those noted above, 10 (53%) assets with acquisition costs totaling \$109,207 were entered into the state's movable property system from 27 to 483 days after the required 60-day period. In

addition, we could not determine if six (32%) assets with acquisition costs totaling \$16,089 were entered into the state's movable property system within the required 60-day period because they were entered with no acquisition date or the wrong acquisition date.

A separate review of nonpayroll expenditures disclosed that EPAC did not enter an asset with an acquisition cost of \$1,729 into the state's movable property system as required by state property regulations.

In addition to the exceptions noted above, EPAC was unable to provide a list of items given to the school by the EPAC Foundation. Therefore, we could not determine if these items had been properly accounted for.

EPAC management stated that these issues were due to human error and management's lack of knowledge and experience.

The Louisiana Administrative Code requires that all movable property having an original acquisition cost of \$1,000 or more to be tagged with a uniform State of Louisiana identification tag, and all pertinent inventory information be forwarded to the Louisiana Property Assistance Agency within 60 calendar days after the receipt of the item.

EPAC management should establish written policies and procedures over property management activities; identify and tag all untagged items that meet the \$1,000 threshold; ensure that the information for all assets that meet the \$1,000 threshold is accurately entered in the state's movable property system within the required timeframe; provide supervisory oversight to ensure that movable property records are accurate and complete; and ensure that all persons involved with property management activities are properly trained. Management concurred with the finding and provided a plan of corrective action (see Appendix A, pages 7-9).

### **Noncompliance with Record Retention Laws**

EPAC did not establish a record retention policy or submit a record retention schedule to the state archivist as required by state law. Louisiana Revised Statute (R.S.) 44:411(1) requires that the head of each agency shall establish and maintain a program for the economical and efficient management of the records of the agency, including the maintenance, access, use, security, and preservation of the records, and R.S. 44:411(3) requires that the head of each agency shall submit to the state archivist retention schedules proposing the length of time each record series shall be kept for administrative, legal, or fiscal purposes after it has been created or received by the agency.

EPAC became a state agency on July 1, 2023, and was created as a public French immersion elementary school. Inquiry of management disclosed that EPAC did not have a written records retention policy or a record retention schedule approved by the state archivist in effect during our engagement period. EPAC management stated

that this noncompliance occurred due to management's lack of understanding and lack of state management experience.

A lack of a written records retention policy and failure to submit a record retention schedule to the state archivist increases the risk that employees are not aware of records that should be retained and that there are records that have not been properly retained.

EPAC management should establish a written records retention policy and submit a records retention schedule to the state archivist as required by state law; provide training and oversight to employees on record retention requirements; and ensure that records are retained in accordance with state laws and the record retention schedule approved by the state archivist. Management concurred with the finding and provided a plan of corrective action (see Appendix A, pages 10-11).

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### **Trend Analysis**

We compared the most current and prior-year financial activity using EPAC's Annual Fiscal Reports and/or system-generated reports and obtained explanations from EPAC'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

JL:CRV:RR:BQD:ch

EPAC 2025

## **APPENDIX A: MANAGEMENT'S RESPONSES**

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Director  
Christine Verdin

École Pointe-au-Chien Elementary  
1236 Hwy 665  
Montegut, LA 70377  
(985)594-4580

Asst. Director  
Benjamin Duet

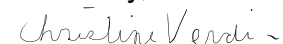
Michael "Mike" Waguespack CPA  
Louisiana Legislative Auditor

Ecole Pointe-au-Chien acknowledges the audit findings regarding controls over nonpayroll expenditures and accepts responsibility for the deficiencies noted. We concur with the findings of Inadequate Controls over Nonpayroll Expenditures. The audit has highlighted the areas where our current procedures can be strengthened to ensure more accurate tracking, accountability, and safeguarding of Nonpayroll Expenditures. We take these findings seriously and although these findings were due to insufficient oversight and a lack of necessary guidance and staffing, EPAC's team is committed to implementing corrective actions. We will take proactive measures to remediate issues related to nonpayroll expenditures. These measures will ensure that all purchases are properly authorized, expenditures are accurately recorded in the state's financial system, and payments are appropriately reviewed and approved.

EPAC is committed to strengthening internal controls over Nonpayroll Expenditures and ensuring compliance with state regulation.

To address the issues identified, EPAC management has developed a corrective action plan submitted with this letter. These corrective measures will strengthen EPAC's internal controls, ensure accountability and help prevent future audit findings.

Sincerely,



Christine Verdin

Executive Director

École Pointe-au-Chien

Enc. Corrective Action Plan

**Ecole Pointe-au-Chien Corrective Action Plan**  
**Audit Finding: Inadequate Controls over Nonpayroll Expenditures**  
**December 17, 2025**

<b>Action</b>	<b>Responsible Party</b>	<b>Evidence of Completion</b>	<b>Due Date</b>
Develop and implement written policies and procedures for Nonpayroll Expenditures	Director and Assistant Director	Approved policy manual distributed to staff	1.31.26
Nonpayroll Expenditures Training	Director	Review: Learning Administration Course Manual	2.28.26

Director  
Christine Verdin

École Pointe-au-Chien Elementary  
1236 Hwy 665  
Montegut, LA 70377  
(985)594-4580

Asst. Director  
Benjamin Duet

Michael "Mike" Waguespack CPA  
Louisiana Legislative Auditor

École Pointe-au-Chien acknowledges the audit findings regarding Inadequate Controls over Payroll. This includes personnel and time and attendance. I concur with the auditor's findings. However, the enclosed findings were the result of insufficient training and lack of knowledge regarding personnel records, time and attendance. We take these findings seriously and although these findings were due to insufficient oversight and a lack of necessary guidance and staffing, EPAC's team is committed to implementing corrective actions. Corrective action has been taken to ensure proper documentation and accurate recording of time, personnel records, and proper attendance records in multiple systems. EPAC management has begun developing a comprehensive corrective action plan, which is being submitted with this letter. These corrective measures will strengthen EPAC's policies and procedures regarding the maintenance of accurate personnel records, as well as time and attendance documentation.

Sincerely,

Christine Verdin  
Executive Director  
École Pointe-au-Chien  
Enc. Corrective Action Plan

**École Pointe-au-Chien Corrective Action Plan**  
**Audit Finding: Inadequate Controls over Payroll**  
**March 18,2026**

<b>Action</b>	<b>Responsible Party</b>	<b>Evidence of Completion</b>	<b>Due Date</b>
Closer and more thorough review of employee documentation will be conducted to ensure accuracy and compliance.	Director Ass. Director	Documentation in multiple systems	5/30/2026
Better internal controls over personnel and payroll activities. Maintain personnel, time, and attendance records and ensure that they are accurate and up to date.	Director Ass. Director	Documentation will be maintained.	4/30/2026
Policies and Procedures document	Director Ass. Director	Document	6/15/2026

Director  
Christine Verdin

École Pointe-au-Chien Elementary  
1236 Hwy 665  
Montegut, LA 70377  
(985)594-4580

Asst. Director  
Benjamin Duet

Michael "Mike" Waguespack CPA  
Louisiana Legislative Auditor

École Pointe-au-Chien acknowledges the audit findings regarding Employee Leave. I concur with the auditor's findings. However, the enclosed findings were the result of insufficient training and lack of knowledge regarding proper leave documentation procedures. With the exception of one employee, I assumed I had the documentation needed for employee leave. I understand now that I was in charge of this particular employee's leave as well as all other employees. We take these findings seriously and although these findings were due to insufficient oversight and a lack of necessary guidance and staffing, EPAC's team is committed to implementing corrective actions. Corrective action has been taken to ensure proper documentation and accurate entry of leave in LEO moving forward. We are also taking action by documenting employee absences in 3 different capacities. EPAC management is already beginning to develop a corrective action plan submitted with this letter. These corrective measures will strengthen EPAC's Employee Leave procedures.

Sincerely,



Christine Verdin  
Executive Director  
École Pointe-au-Chien  
Enc. Corrective Action Plan

**École Pointe-au-Chien Corrective Action Plan**  
**Audit Finding: Employee Leave**  
**Jan 20, 2026**

<b>Action</b>	<b>Responsible Party</b>	<b>Evidence of Completion</b>	<b>Due Date</b>
Documenting employee leave properly: Sign-In; LEO System;	Director Ass. Director	Documentation in LEO System  Sign-In Sheets  Absent sheets signed by Director and employee	2.28.26
Guidance from OTS office	Director Ass. Director	Documentation in LEO System	2.28.26
Policies and Procedures document	Director Ass. Director	Document	3.31.26

Director  
Christine Verdin

École Pointe-au-Chien Elementary  
1236 Hwy 665  
Montegut, LA 70377  
(985)594-4580

Asst. Director  
Benjamin Duet

Michael "Mike" Waguespack CPA  
Louisiana Legislative Auditor

Ecole Pointe-au-Chien acknowledges the audit findings regarding controls over movable property and accepts responsibility for the deficiencies noted. We concur with the findings, with the clarification that EPAC Foundation did not purchase any item with an acquisition cost of over \$1000.00. The audit has highlighted the areas where our current procedures can be strengthened to ensure more accurate tracking, accountability, and safeguarding of movable assets. We take these findings seriously and are committed to implementing corrective actions. To address these issues, our team has already begun reviewing internal processes and will develop clearer guidelines in our policies and procedures. We will implement enhanced control measures, including updated documentation protocols, assets are documented upon receipt, more consistent physical inventory practices, and improved oversight mechanisms.

EPAC is committed to strengthening internal controls over movable property and ensuring compliance with state regulation. EPAC will begin by correcting all asset records in the LaGov system. We will ensure that all movable property is properly tagged, and that assets are entered into LaGov in a timely and accurate manner. Moving forward, we will also ensure staff receive training to maintain compliance with state property controls requirements.

To address the issues identified, EPAC management has developed a corrective action plan submitted with this letter. These corrective measures will strengthen EPAC's internal controls, ensure accountability and help prevent future audit findings.

Sincerely,

  
Christine Verdin  
Executive Director  
École Pointe-au-Chien

Enc. Corrective Action Plan

**Ecole Pointe-au-Chien Corrective Action Plan**  
**Audit Finding: Inadequate Controls over Movable Property**  
**December 9, 2025**

<b>Action</b>	<b>Responsible Party</b>	<b>Evidence of Completion</b>	<b>Due Date</b>
Develop and implement written policies and procedures for property management (tagging, documentation, reporting).	Director and Assistant Director	Approved policy manual distributed to staff	1.31.26
Movable Property Training	Director	Completion of training	2.4.26-2.5.26
Identify and tag all untagged items meeting the \$1,000 threshold.	Assistant Director and Secretary	Inventory list with tag numbers submitted to Louisiana Property Assistance Agency (LPAA)	2.15.26
Review and correct asset records in the state's movable property system to ensure accuracy of acquisition cost, date, serial number, and purchase order.	Assistant Director	Updated system reports verified by LPAA	3.1.26
Establish supervisory oversight with quarterly reviews of property records.	Director	Quarterly review reports signed and filed	3.31.26 (first review)

Provide training to staff involved in property management activities.	Director with LPAA liaison	Training attendance logs and materials	4.15.26
Maintain documentation of all items received from the EPAC Foundation, even if below \$1,000 threshold.	Assistant Director	Foundation inventory list reconciled with EPAC records	Ongoing, first reconciliation by 5.1.26

# École Pointe-au-Chien

1558 Hwy 665  
Montegut, LA 70377  
(985)594-4580

Christine Verdin  
Executive Director



May 30, 2025

Michael J. "Mike" Waguespack, CPA  
Louisiana Legislative Auditor  
1600 North 3<sup>rd</sup> Street  
Baton Rouge, Louisiana 70804

RE: Audit Finding- Noncompliance with Record Retention Laws

Dear Mr. Waguespack,

Please accept this letter as the Ecole Pointe-au-Chien's (EPAC) official response to the Louisiana Legislative Auditor's (LLA) audit of record retention. A review of the audit finding has been conducted, and we concur with the finding. Additionally, EPAC has outlined the following corrective actions.

Recommendation:

EPAC management should establish a written records retention policy and submit a records retention schedule to the state archivist as required by state law; provide training and oversight to employees on record retention requirements; and ensure that records are retained in accordance with state laws and the record retention schedule approved by the state archivist.

EPAC Response:

EPAC management concurs with the finding. EPAC has been in existence and operated for 1 fiscal year (FY24) and is still navigating and learning how to operate as a state agency with minimal knowledge of state policies and procedures. EPAC Executive Director and Board were not aware of La. R.S. 44:41 that requires that the agency head of each agency shall establish and maintain a program for the economical and efficient management of the records of the agency, including the maintenance, access use, security, and preservation of the records and shall submit to the state archives retention

## École Pointe-au-Chien

1558 Hwy 665  
Montegut, LA 70377  
(985)594-4580

Christine Verdin  
Executive Director

schedules proposing the length of the tie each record series shall be kept for administrative, legal, or fiscal purposes.

### Corrective Action Plan

Moving forward, the Executive Director will ensure more detailed records, as well as adding specific details to current records are kept. EPAC's Chief Financial Officer/Chief Operating Officer (CFO/COO) has been tasked, by the Board, to draft a written records retention policy for approval for fall 2025. In addition, EPAC's CFO/COO has been appointed point of contact and lead to begin conversations and take necessary steps in developing EPAC's retention schedules for submission of records retention schedule to the state archivist with a target completion of fall 2025. Lastly, EPAC management will provide training and oversight to employees on record retention requirements and ensure that records are retained in accordance with state laws and the record retention schedule approved by the state archivist. These tasks will be ongoing and monitored quarterly throughout the year.

Please let us know if any additional information or clarification can be provided.

Sincerely,



Christine Verdin  
Executive Director  
Ecole Pointe-au-Chien

CV:KRG



## APPENDIX B: SCOPE AND METHODOLOGY

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We performed certain procedures at École Pointe-au-Chien (EPAC) for the period from July 1, 2023, through June 30, 2025. Our objective was to evaluate certain controls EPAC 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 EPAC's Annual Fiscal Reports, and accordingly, we do not express an opinion on those reports. EPAC's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

- We evaluated EPAC'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 EPAC.
- Based on the documentation of EPAC's controls and our understanding of related laws and regulations, and results of our analytical procedures, we performed procedures relating to nonpayroll expenditures; payroll, personnel, and leave records; movable property; and record retention.
- We compared the most current and prior-year financial activity using EPAC's Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from EPAC'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 EPAC, and not to provide an opinion on the effectiveness of EPAC'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.