

LEGISLATIVE AUDITOR  
STATE OF LOUISIANA



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

PROCEDURAL REPORT  
ISSUED JANUARY 12, 2005

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

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STEVE J. THERIOT, CPA  
LEGISLATIVE AUDITOR

OFFICE OF  
**LEGISLATIVE AUDITOR**  
STATE OF LOUISIANA  
BATON ROUGE, LOUISIANA 70804-9397

1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
TELEPHONE: (225) 339-3800  
FACSIMILE: (225) 339-3870  
E-MAIL: [www.la.state.la.us](http://www.la.state.la.us)

December 8, 2004

**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 period from July 1, 2003, through December 8, 2004; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the period from July 1, 2003, through December 8, 2004. 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 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.

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 black ink, appearing to read "Steve J. Theriot", written over a horizontal line.

Steve J. Theriot, CPA  
Legislative Auditor

MH:JR:PEP:dl

[NOCCA05]