
CASA JEFFERSON, INC.
FINANCIAL STATEMENTS
JUNE 30, 2020

RICHARD  CPAS

CASA JEFFERSON, INC.
FINANCIAL STATEMENTS
JUNE 30, 2020

CASA JEFFERSON, INC.

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Independent Auditors' Report

The Board of Directors
CASA Jefferson, Inc.
Metairie, Louisiana

We have audited the accompanying financial statements of CASA Jefferson, Inc. (a nonprofit organization) (the Organization), which comprise the statements of financial position as of June 30, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in conformity with auditing standards generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 9 to the financial statements, the Organization may be impacted by disruptions in the economy and business operations associated with the coronavirus (COVID-19) pandemic. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration. The extent to which the COVID-19 outbreak may impact the Organization's financial position or statement of activities cannot be reasonably estimated at this time. Our opinion is not modified with respect to this matter.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on page 14 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 23, 2021, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Richard CPAS

Metairie, Louisiana
February 23, 2021

CASA JEFFERSON, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2020 AND 2019

ASSETS

	2020	2019
<u>CURRENT ASSETS</u>		
Cash	\$ 164,567	\$ 137,330
Grants receivable	57,548	56,534
Other receivables	-	6,943
Prepaid expenses	22,562	14,056
Total current assets	244,677	214,863
<u>NON-CURRENT ASSETS</u>		
Deposits	5,707	5,707
Total non-current assets	5,707	5,707
<u>TOTAL ASSETS</u>	\$ 250,384	\$ 220,570

LIABILITIES AND NET ASSETS

<u>CURRENT LIABILITIES</u>		
Accounts payable	\$ 2,113	\$ 2,469
Accrued payroll liabilities	4,598	4,948
Revenues collected in advance	35,511	-
Total current liabilities	42,222	7,417
<u>TOTAL LIABILITIES</u>	42,222	7,417
<u>NET ASSETS</u>		
Without donor restrictions	171,555	171,631
With donor restrictions (note 5)	36,607	41,522
<u>TOTAL NET ASSETS</u>	208,162	213,153
<u>TOTAL LIABILITIES AND NET ASSETS</u>	\$ 250,384	220,570

The accompanying notes are an integral part of these financial statements.

CASA JEFFERSON, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>			<u>2019</u>		
	<u>Without donor restrictions</u>	<u>With donor restrictions</u>	<u>Total</u>	<u>Without donor restrictions</u>	<u>With donor restrictions</u>	<u>Total</u>
<u>REVENUES AND SUPPORT</u>						
Grants	\$ 12,500	\$ 593,621	\$ 606,121	\$ 10,000	\$ 591,207	\$ 601,207
Contributions	25,202	2,615	27,817	49,714	2,875	52,589
Special events (net of direct costs of \$0 and \$16,057, respectively)	-	-	-	32,695	-	32,695
Net assets released from restrictions	601,151	(601,151)	-	590,405	(590,405)	-
Total revenues and support	<u>638,853</u>	<u>(4,915)</u>	<u>633,938</u>	<u>682,814</u>	<u>3,677</u>	<u>686,491</u>
<u>EXPENSES</u>						
Programs	556,718	-	556,718	547,318	-	547,318
Management and general	73,541	-	73,541	78,795	-	78,795
Fundraising	8,670	-	8,670	8,745	-	8,745
Total expenses	<u>638,929</u>	<u>-</u>	<u>638,929</u>	<u>634,858</u>	<u>-</u>	<u>634,858</u>
<u>CHANGE IN NET ASSETS</u>	(76)	(4,915)	(4,991)	47,956	3,677	51,633
<u>BEGINNING OF YEAR NET ASSETS</u>	<u>171,631</u>	<u>41,522</u>	<u>213,153</u>	<u>123,675</u>	<u>37,845</u>	<u>161,520</u>
<u>END OF YEAR NET ASSETS</u>	<u>\$ 171,555</u>	<u>\$ 36,607</u>	<u>\$ 208,162</u>	<u>\$ 171,631</u>	<u>\$ 41,522</u>	<u>\$ 213,153</u>

The accompanying notes are an integral part of these financial statements.

CASA JEFFERSON, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

2020	Program Services	Management and General	Fundraising	Total
Children's projects	\$ 10,559	\$ -	\$ -	\$ 10,559
Employee benefits	50,802	6,764	968	58,534
Information technology	3,594	399	-	3,993
Insurance	9,864	624	-	10,488
Meeting expenses	-	18	-	18
Office expense	9,662	1,074	731	11,467
Payroll taxes	24,713	3,291	471	28,475
Postage and shipping	2,322	122	-	2,444
Printing	157	56	-	213
Professional services	15,182	786	-	15,968
Public relations	3,983	5,686	-	9,669
Rent	63,644	7,072	-	70,716
Salaries	341,122	45,420	6,500	393,042
Supplies	2,774	323	-	3,097
Telephone	7,783	865	-	8,648
Training	2,925	-	-	2,925
Travel	6,780	963	-	7,743
Utilities	707	79	-	785
Volunteer recognition	145	-	-	145
Total	\$ 556,718	\$ 73,541	\$ 8,670	\$ 638,929

(continued)

The accompanying notes are an integral part of these financial statements.

CASA JEFFERSON, INC.
STATEMENTS OF FUNCTIONAL EXPENSES (CONTINUED)
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

2019	Program Services	Management and General	Fundraising	Total
Children's projects	\$ 12,645	\$ -	\$ -	\$ 12,645
Employee benefits	49,312	6,994	1,081	57,387
Equipment	-	-	-	-
Information technology	4,136	459	-	4,595
Insurance	9,640	512	-	10,152
Meeting expenses	-	594	-	594
Office expense	9,762	1,085	-	10,847
Payroll taxes	23,704	3,361	520	27,585
Postage and shipping	2,787	147	-	2,934
Printing	466	403	-	869
Professional services	17,413	403	-	17,816
Public relations	2,463	7,293	-	9,756
Rent	62,304	6,923	-	69,227
Salaries	325,794	46,205	7,144	379,143
Supplies	3,017	18	-	3,035
Telephone	8,736	971	-	9,707
Training	5,242	92	-	5,334
Travel	8,839	3,263	-	12,102
Utilities	660	73	-	733
Volunteer recognition	397	-	-	397
Total	\$ 547,318	\$ 78,795	\$ 8,745	\$ 634,858

The accompanying notes are an integral part of these financial statements.

CASA JEFFERSON, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Change in net assets	\$ (4,991)	\$ 51,633
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Increase in grants receivable	\$ (1,014)	\$ (1,707)
Decrease (increase) in other receivables	6,943	(6,943)
Decrease (increase) in prepaid expenses	(8,506)	1,227
Increase (decrease) in accounts payable	(356)	740
Increase (decrease) in accrued payroll liabilities	(350)	7
Increase (decrease) in revenues collected in advance	35,511	-
	<u>27,237</u>	<u>44,957</u>
Net cash provided by (used in) used in operating activities		
Net change in cash	\$ 27,237	\$ 44,957
Cash, beginning of year	<u>137,330</u>	<u>92,373</u>
Cash, end of year	<u>\$ 164,567</u>	<u>\$ 137,330</u>

The accompanying notes are an integral part of these financial statements.

CASA JEFFERSON, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020 AND 2019

1. Summary of Significant Accounting Policies

Operations

CASA Jefferson, Inc. (the Organization) is a 501 (c) (3) nonprofit corporation incorporated on March 26, 2012 under the laws of the State of Louisiana. The Organization's mission is to assign a trained capable volunteer from the community to advocate for the best interest of every abused and neglected child in the Jefferson Parish Juvenile Court System.

One of the Organization's significant programs is The Darkness to Light's Stewards of Children Training which is a nationally available program scientifically proven to increase knowledge, improve attitudes and change child-protective behaviors.

Basis of Presentation

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States (GAAP). The operations of the Organization are accounted for as follows:

Net assets without donor restrictions – Net assets available for use in general operations and not subject to donor or certain grantor restrictions. The governing board may designate, from net assets without donor restrictions net assets for an operating reserve or board-designated endowment.

Net assets with donor restrictions – Net assets subject to donor or certain grantor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Organization considers all highly liquid investments with a maturity date of three months or less to be cash equivalents. The Organization had no cash equivalents at June 30, 2020 and 2019.

Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the statements of activities and changes in net assets as net assets released from restrictions.

CASA JEFFERSON, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020 AND 2019

1. Summary of Significant Accounting Policies (continued)

Grant Revenues

Revenues from the federal and state grants are recorded when the Organization has a right to reimbursement under the related grant, generally corresponding to the incurring of grant related costs by the Organization, or when otherwise earned under the terms of the grants.

Donated Services and In-kind Support

Members of the Organization's board of directors and other volunteers have made significant contributions of their time to assist in the Organization's operations and related charitable programs. The value of this contributed time is not recorded in these financial statements as it does not meet the criteria for recognition under GAAP.

Functional Expenses

The costs of program and supporting services activities has been summarized on a functional basis in the statements of activities and statements of functional expenses. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs, primarily salaries, benefit and related expenses for certain individuals have been allocated among the programs and supporting services benefited. The allocation between functions is based on time spent by specific employees as estimated by management. All other costs are charged directly to the appropriate functional category.

Income Taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Service Code and from Louisiana income taxes under Section 121(5) of Title 47 of the Louisiana Revised Statutes of 1950. Accordingly, no provision for income taxes has been included in the financial statements.

The accounting standard on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, the Organization may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the Organization and various positions related to the potential sources of unrelated business taxable income (UBIT).

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that could affect reported amounts of assets and liabilities and disclosure of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expense during the reporting period. Actual results and the results of future periods could differ from those estimates.

CASA JEFFERSON, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020 AND 2019

1. Summary of Significant Accounting Policies (continued)

New Accounting Pronouncements - Adopted

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly. ASU 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities has been applied retrospectively to all periods presented, except as provided for in the ASU.

Accounting Pronouncements Issued But Not Yet Adopted

In February 2016, the FASB issued ASU No. 2016-02, “Leases.” This accounting standard requires lessees to recognize assets and liabilities related to lease arrangements longer than 12 months on the balance sheet as well as additional disclosures. The updated guidance is effective for annual periods beginning after December 15, 2021.

The Organization is currently assessing the impact of these pronouncements on its financial statements.

2. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	2020	2019
Cash	\$ 164,567	\$ 137,330
Grants receivable	57,548	56,534
Accounts receivable	-	6,943
Total financial assets	<u>222,115</u>	<u>200,807</u>
Less funds subject to donor-imposed restrictions:		
Assets with donor-imposed restrictions, programs	<u>36,607</u>	<u>41,522</u>
Total funds subject to donor-imposed restrictions	<u>36,607</u>	<u>41,522</u>
Total available financial assets	<u>\$ 185,508</u>	<u>\$ 159,285</u>

As part of the Organization’s liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

CASA JEFFERSON, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020 AND 2019

3. Concentration of Credit Risk

The Organization maintains its cash in a bank deposit account at one financial institution. Custodial credit risk is the risk that in the event of a bank failure, the Organization's deposits may not be returned to them. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2020 and 2019, the amounts on deposit by the Organization were covered by FDIC insurance.

4. Grants Receivable

Grants receivable to the Organization at June 30, 2020 and 2019 consist of the following:

	<u>2020</u>		<u>2019</u>
Louisiana Supreme Court CASA Assistance Program	\$ 34,906	\$	32,480
Crime Victims Assistance	22,642		24,054
Totals	\$ <u>57,548</u>	\$	<u>56,534</u>

5. Net Assets with Donor Restrictions

Net assets with donor restrictions at June 30, 2020 and 2019, consist of:

	<u>2020</u>		<u>2019</u>
Jefferson Parish Juvenile Court	\$ 33,178	\$	32,846
Greater New Orleans Foundation	57		175
Fore! Kids	2,722		5,026
Projects	651		3,474
Totals	\$ <u>36,607</u>	\$	<u>41,522</u>

Net assets were released from restrictions for satisfaction of purpose during the years ended June 30, 2020 and 2019:

	<u>2020</u>		<u>2019</u>
Louisiana Supreme Court CASA Assistance Program	\$ 432,367	\$	431,514
Louisiana Commission on Law Enforcement	96,254		94,693
Jefferson Parish Juvenile Court	58,668		50,418
Greater New Orleans Foundation	118		1,611
Fore! Kids	7,304		3,705
Projects	5,439		8,464
Totals	\$ <u>601,151</u>	\$	<u>590,405</u>

CASA JEFFERSON, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020 AND 2019

6. Special Events

The Wine Tasting Event is the Organization's most significant fundraising event that began in fiscal year 2019. During the year ended June 30, 2019, the Wine Tasting Event was held on April 24, 2019. The funds raised at the events are for the purpose of enabling the Organization to provide advocates for children in the community. For the year ended June 30, 2020, the event was postponed and held subsequent to year end. At June 30, 2020, \$35,511 in revenues collected in advance and \$6,782 in prepaid expenses are included in the Organizations statement of financial position.

7. Operating Lease

CASA Jefferson, Inc. entered into a sixty-two month lease agreement for office space on October 22, 2015. The lease agreement requires the Organization to make monthly lease payments in the amount of \$5,707 for periods January 1, 2016 to December 31, 2018, \$5,831 for periods January 1, 2019 to December 31, 2019 and \$5,955 for period January 1, 2020 to December 31, 2020. Rent expense for the years ended June 30, 2020 and 2019, amounted to \$70,716 and \$69,227, respectively. CASA Jefferson extended this lease agreement on September 4, 2020 to a thirty-seven month lease agreement. The extended lease agreement requires the Organization to make monthly lease payments in the amount of \$5,955 for periods February 1, 2021 to January 31, 2022, \$6,079 for periods February 1, 2022 to January 31, 2023 and \$6,203 for periods February 1, 2023 to January 31, 2024.

Future minimum lease payments required under the amended operating lease are as follows:

Year	Amount
2021	\$ 65,505
2022	72,080
2023	73,569
2024	43,422
	<u>\$ 254,576</u>

8. Contingencies

Grant Programs

The Organization participates in a number of state and federal grant programs, which are governed by various rules and regulations. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that Organization has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable as of June 30, 2020 and 2019 might be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing state and federal grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Audits of prior years have not resulted in any significant disallowed costs or refunds. Any costs that would be disallowed would be recognized in the period when the grantor agency notifies the Organization.

CASA JEFFERSON, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020 AND 2019

8. Contingencies (continued)

If significant budget cuts are made at the federal or state level, the amount of funds the Organization received could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will significantly affect the amount of funds the Organization will receive in fiscal year 2021 related to its federal and state grant awards.

Significant Grants / Cooperative Endeavor Agreement

For the years ended June 30, 2020 and 2019, \$279,568 and \$293,311, respectively, of the Organization's governmental financial assistance was from TANF (CFDA No. 93.558), \$152,799 and \$138,203, respectively, in financial assistance was from the Louisiana Supreme Court CASA Assistance Program. The Louisiana Commission on Law Enforcement provided \$97,861 and \$94,693, respectively, for the years ended June 30, 2020 and 2019. In each year, \$60,000 of the Organization's governmental financial assistance was from a cooperative endeavor agreement provided by the Jefferson Parish Juvenile Court System. Management believes that the Organization is in compliance with the provisions of these grant/cooperative endeavor agreements and that the findings of an audit, if any, would not have a material impact on the financial statements. \$632,732 of these grants/cooperative endeavor agreements have been approved to the Organization for the 2021 fiscal year.

9. Risks and Uncertainties

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, and quarantines in certain areas, and forced closures for certain types of public places and businesses including the Organization. The coronavirus and actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets in the local area and around the world. The Organization is uncertain how long these conditions will last and what the complete financial effect will be.

10. Subsequent Events

Management of the Organization has evaluated subsequent events through the date that the financial statements were available to be issued, February 23, 2021, and determined that no items require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

SUPPLEMENTARY INFORMATION

CASA JEFFERSON, INC.
Schedule of Compensation, Benefits, and
Other Payments to Agency Head or Chief Executive Officer
For the year ended June 30, 2020

Agency Head Name: Rosana Gonzalez, Executive Director

Purpose	
Salary (Contract Payments)	\$ 50,700
Benefits-Insurance	9,918
Benefits-retirement	1,970
Benefits-FICA, Medicare & SUTA	3,583
Benefits	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel (mileage)	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-

Louisiana Revised Statute 24:513(A)(3) as amended by Act 706 of the 2014 Regular Legislative Session requires that the total compensation, reimbursements, and benefits of an agency head or political subdivision head or chief executive officer related to the position, including but not limited to travel, housing, unvouchered expense, per diem, and registration fees to be reported as a supplemental report within the financial statement of local government and quasi-public auditees. In 2015, Act 462 of the 2015 Regular Session of the Louisiana Legislature further amended R.S. 24:513(A)(3) to clarify that nongovernmental entities or not-for-profit entities that received public funds shall report only the use of public funds for the expenditures itemized in the supplemental report.

See independent auditors' report.



Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

The Board of Directors
CASA Jefferson, Inc.
Metairie, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of CASA Jefferson, Inc. (the Organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 23, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Richard CPAS

Metairie, Louisiana
February 23, 2021

CASA JEFFERSON, INC.

SCHEDULE OF FINDINGS AND RESULTS

FOR THE YEAR ENDED JUNE 30, 2020

1. **Summary of Independent Auditor's Results**

Financial Statements

(a) The type of report issued on the basic financial statements: **Unmodified**

(b) Internal control over financial reporting:

Material weakness(es) identified: **None reported**

Significant deficiency(ies) identified: **None reported**

(c) Noncompliance which is material to the basic financial statements: **None reported**

2. **Findings relating to the basic financial statements reported in accordance with *Government Auditing Standards***

None noted.

3. **Status of Prior Year's Findings and Responses**

None reported