

**CASA OF SOLA, INC.**

Lafayette, Louisiana

Financial Report

Years Ended June 30, 2023 and 2022

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# KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Mixon, CPA\*  
Stephen J. Anderson, CPA\*  
Matthew E. Margaglio, CPA\*  
Casey L. Ardoin, CPA, CFE\*  
Wanda F. Arcement, CPA  
Bryan K. Joubert, CPA  
Nicholas Fowlkes, CPA  
Deidre L. Stock, CPA

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C. Burton Kolder, CPA\*  
Of Counsel

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Victor R. Slaven, CPA\* - retired 2020  
Christine C. Doucet, CPA – retired 2022

\* A Professional Accounting Corporation

183 S. Beadle Rd. 11929 Bricksome Ave.  
Lafayette, LA 70508 Baton Rouge, LA 70816  
Phone (337) 232-4141 Phone (225) 293-8300

1428 Metro Dr. 450 E. Main St.  
Alexandria, LA 71301 New Iberia, LA 70560  
Phone (318) 442-4421 Phone (337) 367-9204

200 S. Main St. 1201 David Dr.  
Abbeville, LA 70510 Morgan City, LA 70380  
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St.  
Ville Platte, LA 70586  
Phone (337) 363-2792

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
CASA of SoLA, Inc.  
Lafayette, Louisiana

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of CASA of SoLA, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of CASA of SoLA, Inc. as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audit 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of CASA of SoLA, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about CASA of SoLA, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 CASA of SoLA, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about CASA of SoLA, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of CASA Assistance Program Grant Revenues and Expenses 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 schedule is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated on October 11, 2023, on our consideration of CASA of SoLA, Inc.'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 solely 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 the effectiveness of CASA of SoLA, Inc.'s 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 CASA of SoLA, Inc.'s internal control over financial reporting and compliance.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Abbeville, Louisiana  
October 11, 2023

## **FINANCIAL STATEMENTS**

CASA OF SOLA, INC.  
Lafayette, Louisiana

Statements of Financial Position  
June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<b>ASSETS</b>		
Current assets:		
Cash and Cash Equivalents	\$ 160,669	\$ 158,006
Receivables	<u>20,827</u>	<u>19,145</u>
Total current assets	<u>181,496</u>	<u>177,151</u>
Non-current assets:		
Furniture, Fixtures and Equipment, net	<u>8,460</u>	<u>10,673</u>
Total assets	<u>\$ 189,956</u>	<u>\$ 187,824</u>
<b>LIABILITIES AND NET ASSETS</b>		
Current liabilities:		
Accounts Payable	\$ 988	\$ 1,050
Net assets:		
Without donor restrictions	<u>188,968</u>	<u>186,774</u>
Total liabilities and net assets	<u>\$ 189,956</u>	<u>\$ 187,824</u>

The accompanying notes are an integral part of this statement.

CASA OF SOLA, INC.  
Lafayette, Louisiana

Statements of Activities  
For The Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Changes in Net Assets Without Donor Restrictions:		
Revenues, Gains, and Other Support		
Donations	\$ 34,530	\$ 38,701
Fees and Grants from Governmental Agencies	296,581	325,822
Fees and Grants from Non-Governmental Agencies	167	200
Investment Income	1,120	92
Gain (Loss) on disposal of fixed assets	<u>(1,408)</u>	<u>-</u>
Total Revenues, Gains and Public Support	<u>330,990</u>	<u>364,815</u>
Expenses:		
Program Services:		
Court Appointed Special Advocates for Children	273,541	318,796
Supporting Services:		
Administrative and General	48,969	15,052
Fund Raising	<u>6,286</u>	<u>41,056</u>
Total Expenses	<u>328,796</u>	<u>374,904</u>
Change in net assets without donor restrictions	2,194	(10,089)
Net assets, beginning of year	<u>186,774</u>	<u>196,863</u>
Net assets, end of year	<u>\$ 188,968</u>	<u>\$ 186,774</u>

The accompanying notes are an integral part of this statement.



CASA OF SOLA, INC.  
Lafayette, Louisiana

Statement of Functional Expenses  
For the Year Ended June 30, 2023

	<u>Program Services</u>	<u>Support Services</u>		Total Expenses
	Court Appointed Special Advocates for Children	Fund Raising	Administrative and General	
Compensation and Related Expenses	\$ 207,634	\$ 6,286	\$ 23,889	\$ 237,809
Accounting and Legal	9,066	-	9,194	18,260
Background Checks	1,129	-	-	1,129
Depreciation	-	-	1,781	1,781
Dues and Memberships	389	-	400	789
Events	6,887	-	-	6,887
Information Technology	2,972	-	1,581	4,553
Insurance	6,302	-	5,198	11,500
Management fees	29,095	-	-	29,095
Miscellaneous	-	-	3,127	3,127
Postage	63	-	-	63
Supplies	1,795	-	-	1,795
Telephone and Communication	3,295	-	328	3,623
Travel and Meetings	2,167	-	695	2,862
Volunteer Training	<u>2,747</u>	<u>-</u>	<u>2,776</u>	<u>5,523</u>
Totals	<u>\$ 273,541</u>	<u>\$ 6,286</u>	<u>\$ 48,969</u>	<u>\$ 328,796</u>

The accompanying notes are an integral part of this statement.

CASA OF SOLA, INC.  
Lafayette, Louisiana

Statement of Functional Expenses  
For the Year Ended June 30, 2022

	<u>Program Services</u>	<u>Support Services</u>		Total Expenses
	Court Appointed Special Advocates for Children	Fund Raising	Administrative and General	
Compensation and Related Expenses	\$ 236,438	\$ 41,056	\$ 4,963	\$ 282,457
Accounting and Legal	9,903	-	6,807	16,710
Background Checks	990	-	167	1,157
Depreciation	-	-	1,681	1,681
Dues and Memberships	375	-	-	375
Equipment Rental and Maintenance	1,058	-	105	1,163
Events	10,972	-	-	10,972
Information Technology	3,738	-	-	3,738
Insurance	8,865	-	311	9,176
Management fees	28,248	-	-	28,248
Miscellaneous	5,982	-	-	5,982
Postage	412	-	38	450
Printing and Copying	-	-	422	422
Supplies	1,165	-	-	1,165
Telephone and Communication	2,560	-	22	2,582
Travel and Meetings	1,945	-	41	1,986
Volunteer Training	6,145	-	495	6,640
 Totals	 <u>\$ 318,796</u>	 <u>\$ 41,056</u>	 <u>\$ 15,052</u>	 <u>\$ 374,904</u>

The accompanying notes are an integral part of this statement.

CASA OF SOLA, INC.  
Lafayette, Louisiana

Statements of Cash Flows  
For The Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Cash flows from operating activities:		
Change in net assets	\$ <u>2,194</u>	\$ <u>(10,089)</u>
Adjustments to Reconcile Increase in Net Assets to		
Net Cash Flow from Operating Activities:		
Depreciation	1,781	1,681
Loss on Disposal of Assets	1,408	-
Decrease (increase) in Operating Assets		
Accounts Receivable	(1,682)	20,478
Increase (decrease) in Operating Liabilities		
Accounts Payable	<u>(62)</u>	<u>837</u>
Total Adjustments	<u>1,445</u>	<u>22,996</u>
Net Cash Provided By Operating Activities	3,639	12,907
Cash flows from investing activities:		
Purchase of Property and Equipment	<u>(976)</u>	<u>(606)</u>
Net change in cash and cash equivalents	2,663	12,301
Cash and cash equivalents, beginning of year	<u>158,006</u>	<u>145,705</u>
Cash and cash equivalents, end of year	<u>\$ 160,669</u>	<u>\$ 158,006</u>

The accompanying notes are an integral part of this statement.

CASA of SOLA, Inc.  
Lafayette, Louisiana

Notes to the Financial Statements

(1) Summary of Significant Accounting Policies

(A) Nature of Operations

CASA of SoLA, Inc. (the Organization) is a nonprofit corporation organized under the laws of Louisiana on July 1, 2010. The corporation was formed for the purpose of recruiting, training and supporting volunteer court appointed advocates to speak for the best interests of abused and neglected children in court. The Organization's mission is "to find each child a safe, nurturing, and permanent home." The Organization serves the children of Acadia, Lafayette and Vermilion Parishes. A Board of Directors manages the operations of the Organization and those Directors receive no compensation for their services. The Organization is primarily funded through grants from various organizations and agencies as well as contributions from private foundations, corporations and individuals.

(B) Income Tax Status

The Organization qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes. In addition, the Organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509 (a) of the Code.

(C) Financial Statement 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 of America. Net assets and revenues, expenses, gains and losses are classified based on the existence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

*Net assets without donor restrictions* – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and board of directors.

*Net assets with donor restrictions* – Net assets subject to donor-imposed stipulations that will be met, either (1) by incurring expenses satisfying the restricted purpose (purpose restricted), and/or passage of time or other events (time restricted), or (2) will never expire (perpetual in nature). When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

(D) Cash and Cash Equivalents

For the purposes of the Statement of Cash Flows, the Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at June 30, 2023 and 2022.

CASA of SOLA, Inc.  
Lafayette, Louisiana

Notes to the Financial Statements

(E) Receivables

Accounts receivable are stated at unpaid balances. The Organization provides for losses on accounts receivable using the direct write off method. It is the Organization's policy to write off uncollectible accounts receivable when management determines the receivable will not be collected. Generally accepted accounting principles require the accrual of uncollectible receivables through an allowance account. An allowance amount would be immaterial at June 30, 2023 and 2022.

(F) Furniture, Fixtures and Equipment

Furniture, fixtures and equipment are valued at historical cost for assets purchased and at fair market value at the date of donation for contributed assets. Donations of furniture, fixtures and equipment are recorded as support at their estimated fair market value and are reported as unrestricted unless the donor has restricted the donated assets for a specific purpose. The Organization is not allowed to dispose of any fixed assets purchased with grant proceeds without the approval of the grantor agency.

(G) Compensated Absences

Employees of the Organization are entitled to paid vacation, paid sick days, and personal days off, depending on job classification, length of service, and other factors. It is impracticable to estimate the amount of compensation for future absences, and accordingly, no liability has been recorded in the accompanying financial statements. The Organization's policy is to recognize the costs of compensated absences when actually paid to employees.

(H) Revenue and Expense Recognition

Contributions are recognized when the donor makes a commitment to give and are considered to be available for unrestricted use unless specifically restricted by the donor. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Restrictions on gifts of fixed assets or cash for the purchase of fixed assets expire when the asset is placed in service. Expenses are recognized in the period incurred in accordance with the accrual basis of accounting.

(I) Federal Financial Awards

Revenues for direct and indirect federal grants and contracts are recorded based on expenses incurred for contracts that are on a cost reimbursement basis, and based on the units of service for those contracts which are on a fee for service basis. In the statement of activities, these revenues are referred to as Grants and Other Unrestricted Revenues and Support. Related contract receivables are referred to as accounts receivable in the statement of financial position.

CASA of SOLA, Inc.  
Lafayette, Louisiana

Notes to the Financial Statements

(J) Donated Services and Materials

The Organization recognizes donated services that (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. There were no donated goods and supplies, donated professional services, or donated rent during the years ended June 30, 2023 and 2022.

(K) Functional Allocation of Expenses

Expenses are summarized and categorized based on their function classification as either program or supporting services. Specific expenses that are readily identifiable to a single program or activity are charged directly to that function. Certain categories of expenses are attributable to more than one program or supporting function. Therefore, these expenses require allocation based on time used for those functions.

(L) Advertising Costs

The Organization uses advertising to promote its programs among the audiences it serves. Advertising costs are expensed as incurred. Advertising expense was \$0 for the years ended June 30, 2023 and 2022, respectively.

(M) 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 affect the reported amounts of assets at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(2) Accounts Receivable

Accounts receivable was comprised of funds from CASA Assistance Program and National CASA for \$20,827 and \$19,145, at June 30, 2023 and 2022, respectively.

CASA of SOLA, Inc.  
Lafayette, Louisiana

Notes to the Financial Statements

(3) Furniture, Fixtures and Equipment

The following is a summary of furniture, fixtures and equipment and the corresponding accumulated depreciation for the years ended June 30, 2023 and 2022:

	2023	2022
Furniture, Fixtures and Equipment	\$ 16,709	\$ 21,827
Less: Accumulated Depreciation	(8,249)	(11,154)
Furniture, Fixtures and Equipment, net	\$ 8,460	\$ 10,673

Depreciation is computed using the straight-line method over the estimated useful lives of the individual assets. The furniture and equipment are depreciated over five to ten years. Depreciation expense was \$1,781 and \$1,681 for the years ended June 30, 2023 and 2022, respectively.

(4) Financial Instruments

Financial instruments which potentially subject the Organization to concentrations of credit risk include temporary cash investments. The Organization maintains its cash and invested funds in a financial institution. Accounts at this institution are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2023 and 2022, the Organization did not exceed the insured limits.

(5) Liquidity and Availability of Resources

The Organization's financial assets available within one year of the balance sheet date for general expenditures are as follows:

	2023	2022
Cash and Cash Equivalents	\$ 160,669	\$ 158,006
Receivables	20,827	19,145
Total current assets	\$ 181,496	\$ 177,151

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 of SOLA, Inc.  
Lafayette, Louisiana

Notes to the Financial Statements

(6) Concentration

The Organization received approximately sixty-eight percent (68%) of its total revenue from the Louisiana Supreme Court through its Temporary Assistance to Needy Families program. The Organization does not expect that the support from this governmental agency will be lost in the near-term; however, a change in this funding could substantially affect the operations of the Organization.

(7) Compensation, Benefits, and Other Payments to Executive Director

A detail of compensation, benefits, and other payments paid to Kade Turner, Executive Director June 2023, is as follows:

<u>Purpose</u>	
Salary	\$ 50,000
Health Insurance	815
Payroll Taxes	371
Workers' Comp	<u>100</u>
Total	<u>\$ 51,286</u>

(8) Income Taxes

The Organization is a nonprofit organization exempt from Federal and State income taxes. Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the organization and recognize a tax liability (or asset) if the organization has undertaken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Management has analyzed the tax positions taken by the organization, and has concluded that as of June 30, 2023 and 2022, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The organization is subject to routine audit by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

(9) Subsequent Events

The Organization has evaluated subsequent events through October 11, 2023, the date which the financial statements were available to be issued.



**SUPPLEMENTARY INFORMATION**

CASA OF SOLA, INC.  
Lafayette, Louisiana

Schedule of CASA Assistance Program  
Grant Revenues and Expenses  
For the Year Ended June 30, 2023

REVENUES:

CASA Assistance Program Federal	\$ 148,823
CASA Assistance Program State	<u>76,434</u>
	<u>225,257</u>

EXPENSES:

Professional services	169,171
Operating expenses	35,666
Travel expense	2,167
Training expense	2,712
Supplies and materials	2,650
Administrative expenses	<u>12,891</u>
	<u>\$ 225,257</u>

**INTERNAL CONTROL,  
COMPLIANCE,  
AND  
OTHER MATTERS**

# KOLDER, SLAVEN & COMPANY, LLC

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183 S. Beadle Rd. 11929 Bricksome Ave.  
Lafayette, LA 70508 Baton Rouge, LA 70816  
Phone (337) 232-4141 Phone (225) 293-8300

1428 Metro Dr. 450 E. Main St.  
Alexandria, LA 71301 New Iberia, LA 70560  
Phone (318) 442-4421 Phone (337) 367-9204

200 S. Main St. 1201 David Dr.  
Abbeville, LA 70510 Morgan City, LA 70380  
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St.  
Ville Platte, LA 70586  
Phone (337) 363-2792

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WWW.KCSRCPAS.COM

## INDEPENDENT AUDITOR'S 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*

To the Board of Directors of  
CASA of SoLA, Inc.  
Lafayette, Louisiana

We have audited, 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, the financial statements of CASA of SoLA, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated October 11, 2023.

### Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered CASA of SoLA, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CASA of SoLA, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of CASA of SoLA, Inc.'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.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether CASA of SoLA, Inc.'s financial statements are free of 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 financial statements. 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 result 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. Although the intended use of this report maybe limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Abbeville, Louisiana  
October 11, 2023

CASA OF SOLA, INC.  
Lafayette, Louisiana

Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan  
Year Ended June 30, 2023

Part I. Current Year Findings and Management's Corrective Action Plan:

A. Internal Control Over Financial Reporting

None reported.

B. Compliance

None reported.

Part II. Prior Year Findings and Management's Corrective Action Plan:

A. Internal Control Over Financial Reporting

None reported.

B. Compliance

None reported.