

CASA OF THE 16th JDC, INC.
New Iberia, Louisiana

Financial Report

Years Ended June 30, 2022 and 2021

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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

C. Burton Kolder, CPA*
Of Counsel

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. 332 W. Sixth Ave.
Ville Platte, LA 70586 Oberlin, LA 70655
Phone (337) 363-2792 Phone (337) 639-4737

WWW.KCSRPCAS.COM

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors of
CASA of the 16th JDC, Inc.
New Iberia, Louisiana

We have reviewed the accompanying financial statements of CASA of the 16th JDC, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of CASA of the 16th JDC, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Supplementary Information

The supplementary information included in the schedule of CASA Assistance Program Grant Revenues and Expenses is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. We have not audited or reviewed such information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Report on 2021 Financial Statements

The 2021 financial statements were audited by us, and we expressed an unmodified opinion on them in our report dated November 1, 2021. We have not performed any auditing procedures since that date.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana
October 28, 2022

FINANCIAL STATEMENTS

CASA OF THE 16th JDC, INC.
New Iberia, Louisiana

Statements of Financial Position
June 30, 2022 and 2021

	2022	2021
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 67,144	\$ 47,123
Receivables	14,466	23,257
Other assets	-	269
Total current assets	81,610	70,649
Non-current assets:		
Furniture, Fixtures and Equipment, net	1,560	2,340
Total assets	\$ 83,170	\$ 72,989
LIABILITIES AND NET ASSETS		
Current liabilities	\$ -	\$ -
Net assets:		
Without donor restrictions	83,170	72,989
Total liabilities and net assets	\$ 83,170	\$ 72,989

See accompanying notes and independent accountant's review report.

CASA OF THE 16th JDC, INC.
New Iberia, Louisiana

Statements of Activities
For the Years Ended June 30, 2022 and 2021

	2022	2021
Changes in Net Assets Without Donor Restrictions:		
Revenues, Gains, and Other Support		
Public Support:		
Donations	\$ 38,897	\$ 28,917
Fund Raising	-	3,730
Total Public Support	38,897	32,647
Fees and Grants from Governmental Agencies	201,580	206,568
Miscellaneous Income	-	722
Total Revenues, Gains and Public Support	240,477	239,937
Expenses:		
Program Services:		
Court Appointed Special Advocates for Children	186,651	185,115
Supporting Services:		
Administrative and General	43,645	26,743
Fund Raising	-	2,250
Total Expenses	230,296	214,108
Change in net assets without donor restrictions	10,181	25,829
Net assets, beginning of year	72,989	47,160
Net assets, end of year	\$ 83,170	\$ 72,989

See accompanying notes and independent accountant's review report.

CASA OF THE 16th JDC, INC.
New Iberia, Louisiana

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

	Program Services	Supporting Services	
	Court Appointed Special Advocates for Children	Administrative and General	Total Expenses
Compensation and Related Expenses			
Salaries	\$ 111,815	\$ 9,723	\$ 121,538
Payroll Taxes	9,376	815	10,191
Medical Insurance	6,809	592	7,401
	128,000	11,130	139,130
Advertising	-	10,625	10,625
Background Checks	634	-	634
Depreciation	780	-	780
Dues and Memberships	140	-	140
Special Events	8,958	-	8,958
Information Technology	2,212	192	2,404
Insurance	-	9,947	9,947
Miscellaneous	3,903	-	3,903
Outside Services	-	9,964	9,964
Postage	227	-	227
Printing and Copying	524	-	524
Rent and Maintenance	13,500	1,174	14,674
Supplies	5,385	-	5,385
Telephone and Communication	7,051	613	7,664
Travel and Meetings	14,667	-	14,667
Volunteer Training	670	-	670
Totals	\$ 186,651	\$ 43,645	\$ 230,296

See accompanying notes and independent accountant's review report.

CASA OF THE 16th JDC, INC.
New Iberia, Louisiana

Statement of Functional Expenses
For the Year ended June 30, 2021

	<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				
Salaries	\$ 115,465	\$ -	\$ 4,520	\$ 119,985
Payroll Taxes	7,092	-	1,916	9,008
Medical Insurance	7,469	-	-	7,469
	<u>130,026</u>	<u>-</u>	<u>6,436</u>	<u>136,462</u>
Advertising	10,258	-	-	10,258
Background Checks	891	-	-	891
Depreciation	780	-	-	780
Dues and Memberships	45	-	-	45
Fund Raising	-	2,250	-	2,250
Information Technology	-	-	3,713	3,713
Insurance	1,911	-	2,999	4,910
Miscellaneous	-	-	2,170	2,170
Outside Services	9,760	-	-	9,760
Postage	370	-	-	370
Printing and Copying	264	-	-	264
Rent and Maintenance	8,879	-	8,309	17,188
Supplies	6,854	-	3,116	9,970
Telephone and Communication	8,036	-	-	8,036
Travel and Meetings	6,269	-	-	6,269
Volunteer Training	772	-	-	772
	<u>185,115</u>	<u>2,250</u>	<u>26,743</u>	<u>214,108</u>
Totals	<u>\$ 185,115</u>	<u>\$ 2,250</u>	<u>\$ 26,743</u>	<u>\$ 214,108</u>

See accompanying notes and independent accountant's review report.

CASA OF THE 16th JDC, INC.
New Iberia, Louisiana

Statement of Cash Flows
For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities:		
Change in net assets	\$ 10,181	\$ 25,829
Adjustments to Reconcile Change in Net Assets to Net Cash Flow from Operating Activities:		
Depreciation	780	780
(Increase) Decrease in Operating Assets		
Accounts Receivable	8,791	(10,919)
Other assets	269	(269)
Increase (Decrease) in Operating Liabilities		
Payroll Liabilities	-	(747)
Other Liabilities	-	(112)
Total Adjustments	<u>9,840</u>	<u>(11,267)</u>
Net Cash Provided by Operating Activities	20,021	14,562
Cash and cash equivalents, beginning of year	<u>47,123</u>	<u>32,561</u>
Cash and cash equivalents, end of year	<u>\$ 67,144</u>	<u>\$ 47,123</u>

See accompanying notes and independent accountant's review report.

CASA OF THE 16th JDC, INC.
New Iberia, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

(A) Nature of Operations

CASA of the 16th JDC, Inc. (the Organization) is a nonprofit corporation organized under the laws of Louisiana on August 22, 2008. 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 advocate for children who are victims of abuse to secure their place in a stable and nurturing home." The Organization serves the children of the 16th Judicial District of Louisiana. 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.

CASA OF THE 16th JDC, INC.
New Iberia, Louisiana

Notes to 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, 2022 and 2021.

(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 as 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. The Organization maintains a threshold level of \$1,000 or more for capitalizing assets.

(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 Fees and Grants from Governmental Agencies. Related contract receivables are referred to as receivables in the statement of financial position.

CASA OF THE 16th JDC, INC.
New Iberia, Louisiana

Notes to 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. Donated goods and supplies were valued at \$5,320 and \$3,116 for the years ended June 30, 2022 and 2021, respectively. Donated rent was valued at \$12,000 and \$12,000 for the years ended June 30, 2022 and 2021, respectively. There were no donated professional services for the years ended June 30, 2022 and 2021.

(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, space, or other resources used for those functions.

(L) 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) Receivables

Receivables was comprised of funds from various grants for \$14,466 and \$23,257 at June 30, 2022 and 2021, respectively.

(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, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Furniture, Fixtures, and Equipment	\$ 3,900	\$ 3,900
Less: Accumulated Depreciation	<u>(2,340)</u>	<u>(1,560)</u>
Furniture, Fixtures, and Equipment, net	<u>\$ 1,560</u>	<u>\$ 2,340</u>

CASA OF THE 16th JDC, INC.
New Iberia, Louisiana

Notes to Financial Statements

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 years. Depreciation expense was \$780 and \$780 for the years ended June 30, 2022 and 2021, respectively.

(4) Concentration of Risk

The Organization maintains its cash in a financial institution. Accounts at this institution are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2022 and 2021, 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:

	2022	2021
Cash and Cash Equivalents	\$ 67,144	\$ 47,123
Receivables	14,466	23,257
Total current assets	\$ 81,610	\$ 70,380

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.

(6) Concentration

The Organization received approximately sixty percent (60%) of its total revenue from the Louisiana Supreme Court through its CASA Assistance 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 Amanda Landry, is as follows:

Purpose			
Salary		\$	33,472
Health Insurance			2,501
Mileage			621
Total		\$	36,594

CASA OF THE 16th JDC, INC.
New Iberia, Louisiana

Notes to Financial Statements

(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, 2022 and 2021, 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 28, 2022, the date which the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

CASA OF THE 16th JDC, INC.
New Iberia, Louisiana

Schedule of CASA Assistance Program
Grant Revenues and Expenses
For the Year Ended June 30, 2022

REVENUES:

CASA Assistance Program Federal	\$ 114,237
CASA Assistance Program State	<u>53,110</u>
	<u>167,347</u>

EXPENSES:

Salaries	84,497
Employee benefits	16,000
Professional services	1,485
Operating expenses	14,080
Travel expense	13,818
Training expense	642
Supplies and materials	1,251
Printing and copying	524
Administrative expenses	<u>35,050</u>
	<u>\$ 167,347</u>

**ATTESTATION REPORT
AND
QUESTIONNAIRE**

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of
CASA of the 16th JDC, Inc.
New Iberia, Louisiana
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below of CASA of the 16th JDC, Inc.'s compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2022, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Organization's management is responsible for its financial records and compliance with applicable laws and regulations.

The Organization has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Organization's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2022. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Organization's management.

The Organization provided us with the following list of expenditures made for the federal grant awards received during the fiscal year ended June 30, 2022:

Federal, State, or Local Grant Name	Grant Year	AL No. (if applicable)	Amount
CASA AP	2022	93.558	\$167,347
CASA VOCA Grant	2022	16.575	\$15,774
LDR Small Business Grant	2022	N/A	\$10,625

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.
3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

Each of the selected disbursements agreed to the amount and payee in the supporting documentation.

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

All disbursements were coded to the correct general ledger accounts.

5. Report whether the selected disbursements were approved in accordance with the Organization's policies and procedures.

Documentation supporting each of the selected disbursements was approved in accordance with the Organizations policies.

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each of the disbursements made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

Activities allowed or unallowed

We compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed. No exceptions were noted.

Eligibility

We compared documentation for each of the selected disbursements with program compliance requirements related to eligibility. No exceptions were noted.

Reporting

We compared documentation for each of the selected disbursements with program compliance requirements related to reporting. No exceptions were noted.

7. Obtain the close out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Organization's financial records, and report whether the amounts in the close-out reports agree with the Organization's financial records.

Management represented there were no close out reports related to the grants.

Open Meetings

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions. Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication “Open Meetings Law” available on the Legislative Auditor’s website at [https://app.la.state.la.us/lala.nsf/BAADB2991272084786257AB8006EE827/\\$FILE/Open%20Meetings%20Law%20FAQ.pdf](https://app.la.state.la.us/lala.nsf/BAADB2991272084786257AB8006EE827/$FILE/Open%20Meetings%20Law%20FAQ.pdf), to determine whether a non-profit agency is subject to the open meetings law.

The Organization is not subject to the open meetings law.

Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

The Organization provided documentation that budgets were submitted to the applicable state grantor agency for the grants exceeding five thousand dollars.

State Audit Law

10. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The Organization’s report was submitted to the Legislative Auditor before the statutory due date.

11. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

The Organization’s management represented that the Organization did not enter into any contracts during the fiscal year that were subject to the public bid law.

Prior-Year Comments

12. Obtain and report management’s representation as to whether any prior year suggestions, exceptions, recommendations, and/or comments have been resolved.

Management represented that the prior year comment related to segregation of duties of the accounting functions was not resolved. There were no other suggestions, exceptions, recommendations, and/or comments to be resolved.

We were engaged by the Organization to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Organization’s compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the Organization's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana
October 28, 2022

LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Quasi-Public Agencies)

October 11, 2022 (Date Transmitted)

Kolder, Slaven & Company, LLC (CPA Firm Name)
200 South Main Street (CPA Firm Address)
Abbeville, LA 70510 (City, State Zip)

In connection with your audit of our financial statements as of June 30, 2021 and for July 1, 2021 through FYE June 30, 2022 (period of audit) for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States of America, to assess our internal control structure as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of June 30, 2022 (date completed/date of the representations).

PART I. Agency Profile

1. Name and address of the organization.

CASA of the 16th JDC, Inc., PO Box 10721, New Iberia LA 70562

2. List names, addresses, and telephone numbers of entity officials. Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.

Ben Lilley, Board President, 2808 Sugar Mill Road, New Iberia LA 70563, (337)577-0850

David O, Board Vice President, 117 Interlaken Dr New Iberia, La 70563, (337)246-0492

Cynthia Provost, Board Secretary, 129 San Jose St, New Iberia, La 70563 (337)380-2826

Carla JeanBatiste, Board Treasurer, 1084 Alexander Circle, St Martinville, La 70582, (337)344-8513

Amanda Landry, Executive Director, 309 Dahlia St, New Iberia, La 70563, (337)551-9105

3. Period of time covered by this questionnaire.

July 1, 2021 through June 30, 2022

4. The entity has been organized under the following provisions of the Louisiana Revised Statute(s) (R.S.) and, if applicable, local resolutions/ordinances.

Louisiana Revised Statute 24:513 A. (5) (a) (i)

5. Briefly describe the public services provided.

CASA is central to fulfilling society's most fundamental obligation by making sure a qualified, compassionate adult will fight for and protect a child's right to be safe, to be treated with dignity and respect, and to learn and grow in the security of a loving family.

6. Expiration date of current elected/appointed officials' terms. June 30, 2023

Part II. Federal, State, and Local Awards

7. We have detailed for you the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes No

8. All transactions relating to federal grants have been properly recorded within our accounting records and reported to the appropriate federal grantor officials.

Yes No

9. All transactions relating to state grants have been properly recorded within our accounting records and reported to the state grantor officials.

Yes No

10. All transactions relating to local grants have been properly recorded within our accounting records and reported to the appropriate local grantor officials.

Yes No

11. The reports filed with federal agencies are properly supported by books of original entry and supporting documentation.

Yes No

12. The reports filed with state agencies are properly supported by books of original entry and supporting documentation.

Yes No

13. The reports filed with local agencies are properly supported by books of original entry and supporting documentation.

Yes No

14. We have complied with all applicable compliance requirements of all federal programs we administer,

Yes No

15. We have complied with all applicable specific requirements of all state programs we administer, to include matters contained in the grant awards.

Yes No

16. We have complied with all applicable specific requirements of all local programs we administer, to include matters contained in the grant awards.

Yes No

17. We have provided you with all communications from grantors concerning noncompliance with or deficiencies in administering grant programs.

Yes No

Part III. Public Records

18. We are familiar with the Public Records Act and have made available to the public those records as required by R.S. 44:3 Yes No

Part IV. Open Meetings

19. Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

Yes No

Part V. Budget

20. For each federal grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes No

21. For each grant received from the state, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose, duration, specific goals and objectives, and measures of performance.

Yes No

22. For each local grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes No

Part VI. Reporting

23. We have had our financial statements audited in a timely manner in accordance with R.S. 24:513.

Yes No

24. We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

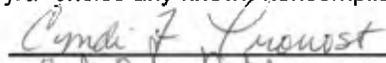
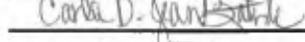
Yes No

25. We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No

The previous responses have been made to the best of our belief and knowledge. We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur subsequent to the issuance of your report.

	Secretary	10/11/2022	Date
	Treasurer	10/11/2022	Date
	President	10/17/2022	Date