

**CASA OF THE 16<sup>th</sup> JDC, INC.**  
New Iberia, Louisiana

Financial Report

Years Ended June 30, 2025 and 2024

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# KOLDER, SLAVEN & COMPANY, LLC

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
CASA of the 16<sup>th</sup> JDC, Inc.  
New Iberia, Louisiana

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of CASA of the 16<sup>th</sup> JDC, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year 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 the 16<sup>th</sup> JDC, Inc. (the Organization) as of June 30, 2025 and the changes in its net assets and its cash flows for the year 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 the Organization 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 the Organization'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 the Organization'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 the Organization'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.

## **Other Matters**

The financial statements of the Organization as of and for the year ended June 30, 2024, were reviewed by us in accordance with Statements on Standards for Accounting and Review Services, and we issued an unmodified review report on those financial statements dated August 30, 2024. We have not audited or performed any additional procedures with respect to those financial statements after that date, and accordingly, we do not express an audit opinion or provide any form of assurance on them.

## **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 October 22, 2025, on our consideration of CASA of the 16<sup>th</sup> JDC, 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 the 16<sup>th</sup> JDC, Inc.'s internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CASA of the 16<sup>th</sup> JDC, Inc.'s internal control over financial reporting and compliance.

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

Abbeville, Louisiana  
October 22, 2025

## **FINANCIAL STATEMENTS**

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

Statement of Financial Position  
June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 74,370	\$ 87,349
Receivables	<u>17,940</u>	<u>12,848</u>
Total assets	<u>\$ 92,310</u>	<u>\$ 100,197</u>
LIABILITIES AND NET ASSETS		
Net assets:		
Without donor restrictions	<u>\$ 92,310</u>	<u>\$ 100,197</u>

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

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

Statement of Activities  
For the Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Changes in Net Assets Without Donor Restrictions:		
Revenues, Gains, and Other Support		
Public Support:		
Donations	\$ 32,380	\$ 41,363
Fundraising	<u>5,395</u>	<u>12,620</u>
Total Public Support	37,775	53,983
Fees and Grants from Governmental Agencies	213,609	177,554
Miscellaneous Income	<u>1,375</u>	<u>1,970</u>
Total Revenues, Gains and Public Support	<u>252,759</u>	<u>233,507</u>
Expenses:		
Program Services:		
Court Appointed Special Advocates for Children	225,419	198,528
Supporting Services:		
Administrative and General	26,122	21,356
Fundraising	<u>9,105</u>	<u>10,079</u>
Total Expenses	<u>260,646</u>	<u>229,963</u>
Change in net assets without donor restrictions	(7,887)	3,544
Net assets, beginning of year	<u>100,197</u>	<u>96,653</u>
Net assets, end of year	<u>\$ 92,310</u>	<u>\$ 100,197</u>

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



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

Statements of Functional Expenses  
For the Year ended June 30, 2025

	<u>Program Services</u>		<u>Supporting Services</u>	
	Court Appointed Special Advocates for Children		Fund Raising	Administrative and General
				Total Expenses
Compensation and Related Expenses				
Salaries	\$ 134,316	\$ -	\$ 10,110	\$ 144,426
Payroll Taxes	11,066	-	833	11,899
Medical Insurance/Expenses	<u>4,290</u>	<u>-</u>	<u>323</u>	<u>4,613</u>
	149,672	-	11,266	160,938
Background Checks	263	-	-	263
Dues and Memberships	230	-	-	230
Fundraising	-	9,105	-	9,105
Information Technology	8,828	-	665	9,493
Insurance	-	-	6,268	6,268
Miscellaneous	17,635	-	-	17,635
Postage	259	-	-	259
Professional Services	-	-	7,109	7,109
Rent and Maintenance	22,752	-	274	23,026
Supplies	3,589	-	-	3,589
Telephone and Communications	7,175	-	540	7,715
Travel and Meetings	13,119	-	-	13,119
Training	<u>1,897</u>	<u>-</u>	<u>-</u>	<u>1,897</u>
Totals	<u>\$ 225,419</u>	<u>\$ 9,105</u>	<u>\$ 26,122</u>	<u>\$ 260,646</u>

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

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

Statements of Functional Expenses  
For the Year ended June 30, 2024

	<u>Program Services</u>		<u>Supporting Services</u>	
	Court Appointed Special Advocates for Children		Fund Raising	Administrative and General
				Total Expenses
Compensation and Related Expenses				
Salaries	\$ 121,509	\$ -	\$ 9,146	\$ 130,655
Payroll Taxes	10,301	-	775	11,076
Medical Insurance/Expenses	<u>2,598</u>	<u>-</u>	<u>196</u>	<u>2,794</u>
	134,408	-	10,117	144,525
Background Checks	29	-	-	29
Depreciation	780	-	-	780
Dues and Memberships	115	-	-	115
Fundraising	-	10,079	-	10,079
Information Technology	5,248	-	395	5,643
Insurance	-	-	3,308	3,308
Miscellaneous	13,220	-	-	13,220
Postage	228	-	-	228
Professional Services	-	-	7,060	7,060
Rent and Maintenance	14,655	-	-	14,655
Supplies	7,167	-	-	7,167
Telephone and Communications	6,323	-	476	6,799
Travel and Meetings	15,961	-	-	15,961
Training	<u>394</u>	<u>-</u>	<u>-</u>	<u>394</u>
Totals	<u>\$ 198,528</u>	<u>\$ 10,079</u>	<u>\$ 21,356</u>	<u>\$ 229,963</u>

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

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

Statement of Cash Flows  
For the Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities:		
Change in net assets	<u>\$ (7,887)</u>	<u>\$ 3,544</u>
Adjustments to Reconcile Change in Net Assets to Net Cash Flow from Operating Activities:		
Depreciation	-	780
(Increase) Decrease in Operating Assets		
Accounts Receivable	<u>(5,092)</u>	<u>(45)</u>
Total Adjustments	<u>(5,092)</u>	<u>735</u>
Net Cash Provided by (Used in) Operating Activities	(12,979)	4,279
Cash and cash equivalents, beginning of year	<u>87,349</u>	<u>83,070</u>
Cash and cash equivalents, end of year	<u><u>\$ 74,370</u></u>	<u><u>\$ 87,349</u></u>

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

CASA OF THE 16<sup>th</sup> JDC, INC.  
New Iberia, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

(A) Nature of Operations

CASA of the 16<sup>th</sup> 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 16<sup>th</sup> 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. There were no cash equivalents.

CASA OF THE 16<sup>th</sup> JDC, INC.  
New Iberia, Louisiana

Notes to Financial Statements

(E) Receivables

Accounts receivables are stated at unpaid balances. Generally accepted accounting principles require the accrual of uncollectible receivables through an allowance account. An allowance for credit losses on receivables is recorded on the balance sheet date. The allowance for credit losses is an estimate based on historical credit loss rates. An allowance amount would be immaterial at June 30, 2025 and 2024.

(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) Leases

The Organization leases certain office spaces. The Organization determines if an agreement is a lease or contains a lease at the agreement's inception. Under Accounting Standards Codification 842, an agreement is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from the use of the asset and the right to direct the use of the asset. The Organization only reassesses its determination if the terms and conditions of the contract are changed.

Short-term leases, or leases with a term of twelve months or less, that do not contain a purchase option that is reasonably certain to be exercise, are expenses and not capitalized. Operating leases are included in operating lease right-of-assets and operating lease right-of-use liabilities in the statement of financial position.

Right-of-use assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments. Operating lease right-of-use assets and the corresponding lease liabilities are recorded at the commencement date based on the present value of lease payments is over the expected lease term. The Organization uses the risk-free borrowing rate (U.S. Treasury Rate), available at lease commencement date based on the present value of the lease payments for its operating leases, unless there is a rate implicit in the lease. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The lease term for accounting purposes may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise the option.

CASA OF THE 16<sup>th</sup> JDC, INC.  
New Iberia, Louisiana

Notes to Financial Statements

(H) 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.

(I) 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.

(J) 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

(K) 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 \$1,402 and \$2,458 for the years ended June 30, 2025 and 2024, respectively. Donated rent was valued at \$17,533 and \$12,000 for the years ended June 30, 2025 and 2024, respectively. Donated professional services were valued at \$2,490 and \$0 for the years ended June 30, 2025 and 2024, respectively.

(L) 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.

CASA OF THE 16<sup>th</sup> JDC, INC.  
New Iberia, Louisiana

Notes to Financial Statements

(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) Receivables

Receivables was comprised of funds from various grants for \$17,940 and \$12,848 at June 30, 2025 and 2024, 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, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Furniture, Fixtures, and Equipment	\$ 3,900	\$ 3,900
Less: Accumulated Depreciation	<u>(3,900)</u>	<u>(3,900)</u>
Furniture, Fixtures, and Equipment, net	<u>\$ -</u>	<u>\$ -</u>

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. The depreciation expense for the years ended June 30, 2025 and 2024 were \$0 and \$780, 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, 2025 and 2024, the Organization did not exceed the insured limits.

CASA OF THE 16<sup>th</sup> JDC, INC.  
New Iberia, Louisiana

Notes to Financial Statements

(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:

	2025	2024
Cash and Cash Equivalents	\$ 74,370	\$ 87,349
Receivables	<u>17,940</u>	<u>12,848</u>
Total current assets	<u>\$ 92,310</u>	<u>\$ 100,197</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.

(6) Leases

The Organization leases office space under a one-year, noncancelable operating lease agreement beginning December 1, 2024, and expiring November 30, 2025. Monthly rental payments are \$1,750.

Consistent with the Organization's accounting policy election under ASC 842, the lease is classified as a short-term lease, and no right-of-use asset or lease liability has been recorded. Rent expense under this lease was \$12,250 for the year ended June 30, 2025.

Future minimum rental commitments under this lease total \$8,750 for the period July 1, 2025, through November 30, 2025.

(7) Concentration

The Organization received approximately seventy-four percent (74%) 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.

(8) 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	\$ 46,308
Health Insurance	2,965
Mileage	<u>1,264</u>
Total	<u>\$ 50,537</u>



CASA OF THE 16<sup>th</sup> JDC, INC.  
New Iberia, Louisiana

Notes to Financial Statements

(9) 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, 2025 and 2024, 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.

(10) Subsequent Events

The Organization has evaluated subsequent events through October 22, 2025, 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, 2025

REVENUES:

CASA Assistance Program Federal	\$ 112,012
CASA Assistance Program State	<u>83,491</u>
	<u>195,503</u>

EXPENSES:

Salaries	\$ 95,582
Employee benefits	14,401
Professional services	1,098
Operating expenses	28,968
Travel expense	12,428
Training expense	2,139
Supplies and materials	721
Administrative expenses	<u>40,166</u>
	<u>\$ 195,503</u>

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

# KOLDER, SLAVEN & COMPANY, LLC

## CERTIFIED PUBLIC ACCOUNTANTS

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### 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 the 16<sup>th</sup> JDC, Inc.  
New Iberia, 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 the 16<sup>th</sup> JDC, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 22, 2025.

#### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered CASA of the 16<sup>th</sup> JDC, 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 the 16<sup>th</sup> JDC, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of CASA of the 16<sup>th</sup> JDC, 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 and, therefore, material weaknesses or significant deficiencies may exist that have were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the

accompanying schedule of current and prior year audit findings and management's corrective action plan as item 2025-001 that we consider to be a material weakness.

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

As part of obtaining reasonable assurance about whether CASA of the 16<sup>th</sup> JDC, 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*.

### **CASA of the 16<sup>th</sup> JDC, Inc. Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on CASA of the 16th JDC's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. CASA of the 16th JDC's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **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 22, 2025

CASA OF THE 16<sup>th</sup> JDC, INC.  
New Iberia, Louisiana

Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan  
Year Ended June 30, 2025

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

A. Internal Control Over Financial Reporting

2025-001 Inadequate Segregation of Accounting Functions

Fiscal year finding initially occurred: 2025

CONDITION: CASA of the 16<sup>th</sup> JDC, Inc. did not have adequate segregation of duties within the accounting function.

CRITERIA: AU-C §315.04, *Understanding the Entity and its Environment and Assessing the Risks of Material Misstatement*, defines internal control as "a process, affected by those charged with governance, management, and other personnel, designed to provide reasonable assurance about the achievement of objectives with regard to reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations."

CAUSE: The cause of the condition is the fact that the Organization does not have a sufficient number of staff performing administrative and financial duties so as to provide adequate segregation of accounting and financial duties.

EFFECT: Failure to adequately segregate accounting and financial functions increases the risk that errors and/or irregularities including fraud and/or defalcations may occur and not be prevented and/or detected.

RECOMMENDATION: Management should evaluate the cost vs. benefit of complete segregation and whenever possible, reassign incompatible duties among different employees to ensure that a single employee does not have control of more than one of the following responsibilities: (1) authorization; (2) custody; (3) recordkeeping; and (4) reconciliation.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The Board concurs with the finding. Due to the size of staffing, the achievement of adequate segregation of duties is desirable, but it is not cost effective. Management will attempt to use current staff and board members to segregate accounting functions as much as possible.

B. Compliance

None reported.

CASA OF THE 16<sup>th</sup> JDC, INC.  
New Iberia, Louisiana

Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan  
Year Ended June 30, 2025

Part II: Prior Year Findings:

A. Internal Control Over Financial Reporting

None reported.

B. Compliance

None reported.