

FINANCIAL STATEMENTS AND INDEPENDENT  
AUDITORS' REPORT

**Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence**

June 30, 2021

Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence  
Annual Financial Report  
June 30, 2021

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**T | C | B | T**  
**THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER**  
*Certified Public Accountants*

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**INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence

**Report on the Financial Statements**

We have audited the accompanying financial statements of the Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

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

**Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence as of June 30, 2021, 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.

**Other Matters**

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Organization's basic financial statements. The Schedule of Compensation, Benefits listed as other required supplementary information in the Table of Contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

*Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2021, on our consideration of Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence's internal control over financial reporting and compliance.

*Thomas, Cunningham, Broadway + Todtenbier, CPA's*

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Natchitoches, Louisiana

November 16, 2021

## FINANCIAL STATEMENTS

**Oasis - A Safe Haven for Survivors of Domestic and Sexual Violence**  
**Statement of Financial Position**  
**As of June 30, 2021**

<b>Assets</b>	
<b>Current Assets</b>	
Cash and cash equivalents	\$ 331,471
Grants receivable	77,037
Employee theft receivable	83,412
Prepaid expenses	2,971
Total Current Assets	<u>494,891</u>
<b>Property and Equipment</b>	
Land	84,015
Buildings and improvements	944,460
Works of art	6,035
Furniture, fixtures and equipment	152,706
	<u>1,187,216</u>
Less accumulated depreciaiton	<u>(771,678)</u>
Total Property and Equipment	<u>415,538</u>
<b>Other Assets</b>	
Long-term investments	94,106
Deposits	150
Total Other Assets	<u>94,256</u>
Total Assets	<u>\$ 1,004,685</u>
<b>Liabilities and Net Assets</b>	
<b>Current Liabilities</b>	
Accounts payable and payroll withholdings	\$ 23,581
Total Current Liabilities	<u>23,581</u>
<b>Net Assets</b>	
Without donor restrictions	981,104
With donor restrictions	-
Total Net Assets	<u>981,104</u>
Total Liabilities and Net Assets	<u>\$ 1,004,685</u>

See accompanying notes to financial statements.

**Oasis - A Safe Haven for Survivors of Domestic and Sexual Violence**  
**Statement of Activities**  
**For the Year Ended June 30, 2021**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>Support and Revenue</b>			
Support:			
Received directly			
Contributions	\$ 145,124	\$ -	\$ 145,124
Fundraising	3,502	-	3,502
Special events	500	-	500
Total received directly	<u>149,126</u>	<u>-</u>	<u>149,126</u>
Received indirectly			
Allocated by the United Way of Southwest Louisiana, Inc.	-	123,047	123,047
Total support received from the public	<u>149,126</u>	<u>123,047</u>	<u>272,173</u>
Grants from governmental agencies and other organizations	-	538,886	538,886
Total support	<u>149,126</u>	<u>661,933</u>	<u>811,059</u>
Revenues:			
Interest income	531	-	531
Hurricane insurance proceeds	73,865	-	73,865
Total revenues	<u>74,396</u>	<u>-</u>	<u>74,396</u>
Net assets released from restrictions	<u>661,933</u>	<u>(661,933)</u>	<u>-</u>
Total Support and Revenues	885,455	-	885,455
<b>Functional Expenses</b>			
Program Services:			
Shelter, food and client needs	656,336	-	656,336
Counseling	41,888	-	41,888
Total program services	<u>698,224</u>	<u>-</u>	<u>698,224</u>
Support Services:			
Management and general	133,938	-	133,938
Total support services	<u>133,938</u>	<u>-</u>	<u>133,938</u>
Total Functional Expenses	<u>832,162</u>	<u>-</u>	<u>832,162</u>
Change in Net Assets	53,293	-	53,293
Net Assets - Beginning of Year - restated	927,811	-	927,811
Net Assets - End of Year	<u>\$ 981,104</u>	<u>\$ -</u>	<u>\$ 981,104</u>

See accompanying notes to financial statements.

**Oasis - A Safe Haven for Survivors of Domestic and Sexual Violence**  
**Statement of Functional Expenses**  
**For the Year Ended June 30, 2021**

	Program Services			Supporting Services	
	Shelter, Food and Client Needs	Counseling	Total	Management and General	Total Expenses
Salaries	\$ 359,860	\$ -	\$ 359,860	\$ 63,505	\$ 423,365
Payroll taxes and fringe benefits	108,641	-	108,641	19,172	127,813
Total compensation	468,501	-	468,501	82,677	551,178
Client needs	7,156	-	7,156	-	7,156
Dues and subscriptions	2,142	-	2,142	-	2,142
Insurance	13,873	-	13,873	3,468	17,341
Licenses and permits	215	-	215	54	269
Maintenance and repairs	27,506	-	27,506	3,056	30,562
Office supplies and expense	6,094	-	6,094	1,524	7,618
Postage and box rent	-	-	-	718	718
Printing	-	-	-	3,499	3,499
Professional services	42,590	41,888	84,478	-	84,478
Supplies	2,534	-	2,534	-	2,534
Telephone	4,362	-	4,362	4,362	8,724
Travel and conventions	6,516	-	6,516	724	7,240
Utilities	11,737	-	11,737	-	11,737
Miscellaneous	3,649	-	3,649	3,649	7,298
Hurricane repairs	26,550	-	26,550	26,550	53,100
Depreciation	32,911	-	32,911	3,657	36,568
Total functional expenses	\$ 656,336	\$ 41,888	\$ 698,224	\$ 133,938	\$ 832,162



**Oasis - A Safe Haven for Survivors of Domestic and Sexual Violence**  
**Statement of Cash Flows**  
**For the Year Ended June 30, 2021**

<b>Cash Flows From Operating Activities</b>	
Change in net assets	\$ 53,293
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	36,568
(Increase) decrease in receivables	130,270
(Increase) decrease in prepaid expenses	630
Increase (decrease) in accounts payable and payroll withholdings	<u>(4,002)</u>
Net Cash Provided by Operating Activities	<u>216,759</u>
<b>Cash Flows From Investing Activities</b>	
Purchase of Property, Plant & Equipment	-
Purchase of Investments	<u>(374)</u>
Net Cash Used by Investing Activities	<u>(374)</u>
Net Increase in Cash and Cash Equivalents	216,385
Cash and Cash Equivalents - Beginning of Period	<u>115,086</u>
Cash and Cash Equivalents - End of Period	<u><u>\$ 331,471</u></u>

## NOTES TO FINANCIAL STATEMENTS

**OASIS - A SAFE HAVEN FOR SURVIVORS OF DOMESTIC AND SEXUAL VIOLENCE**  
**Notes to Financial Statements**  
**June 30, 2021**

**NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities**

The Oasis - A Safe Haven for Survivors of Domestic and Sexual Violence (Oasis) is a nonprofit corporation recognized under the laws of the State of Louisiana for the purpose of providing temporary lodging for the victims of family violence and their children. Comprehensive counseling and supportive are provided as well as rape counseling.

Oasis is dedicated to the elimination of personal and societal violence in Southwest Louisiana. Oasis's mission is to create social change through empowerment and support for victims of domestic violence and sexual assault, safe shelter for women and children and community education.

The safe shelter can accommodate up to 33 women and their children each night. All residents receive case management and advocacy services. Shelter staff and volunteers help clients begin to rebuild their lives by assisting them in identifying and accessing financial assistance, affordable housing, transportation, childcare, employment opportunities and other community-based services.

**Income Taxes**

Oasis is exempt from federal income taxes under Section 501 (c) (3) of the Internal Revenue Code. Accordingly, no provision for federal and state income taxes is included in the financial statements.

Oasis is required to file the applicable Form 990, *Return of Organization Exempt from Income Tax*. The applicable form is based on Oasis's gross receipts. Oasis is in compliance with the filing requirements of the Internal Revenue Service. Returns are subject to examination by the IRS, generally for three years after they are filed. Tax returns filed for years ended before June 30, 2016 are no longer subject to examination.

**Method of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting, in accordance with accounting principles generally accepted in the United States of America. Oasis follows the standards of accounting and financial reporting for voluntary health and welfare agencies prescribed by the American Institute of Certified Public Accountants.

**Accounting 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 and disclosures. Accordingly, actual results could differ from those estimates.

**OASIS - A SAFE HAVEN FOR SURVIVORS OF DOMESTIC AND SEXUAL VIOLENCE**  
**Notes to Financial Statements (Continued)**  
**June 30, 2021**

**NOTE 1 - NATURE OF ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**(CONTINUED)**

**Compensated Absences**

Vacation and sick leave are recorded as expenditures of the period in which paid. Sick leave is not payable upon termination or resignation. Vacation leave accumulates based on the length of the employee's service. Upon termination or resignation, the outstanding balance of unused vacation leave can be paid to an employee. The liability as of June 30, 2021 was \$14,195.

**Property and Equipment**

Oasis capitalizes property and equipment over \$1,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Depreciation of property and equipment is calculated on the straight-line basis over the estimated useful life of the asset and amounted to \$36,568 for the year ended June 30, 2021. The estimated useful lives of such assets are summarized as follows:

Buildings and improvements	30 - 40 years
Works of art	not depreciated
Furniture, fixtures and equipment	5 - 8 years

Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as contributions without donor restrictions unless the donor has restricted the donated asset to a specific purpose.

**Contributed Services**

No amounts have been reflected in the financial statements for donated services. Oasis generally pays for services requiring specific expertise. However, individuals volunteer their time and perform a variety of tasks that assist Oasis but these services do not meet the criteria for recognition as contributed services.

**Functional Expenses**

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Certain indirect costs have been allocated to the functional categories based on Oasis's analysis of time devoted to each category.

**OASIS - A SAFE HAVEN FOR SURVIVORS OF DOMESTIC AND SEXUAL VIOLENCE**  
**Notes to Financial Statements (Continued)**  
**June 30, 2021**

**NOTE 1 - NATURE OF ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**(CONTINUED)**

**Promises to Give**

Contributions are recognized when the donor makes a promise to Oasis that is, in substance unconditional. 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 donor restriction expires, that is when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statement of activities as net assets released from restriction.

**Support and Revenue**

Contributions directly from the public are generally available for unrestricted use unless specifically restricted by the donor. Unconditional promises to give are recorded as received. Unconditional promises to give due in the next year are reflected as current promises to give and are recorded at their net realizable value. Unconditional promises to give due in subsequent years are reflected as long-term promises to give and are recorded at the present value of their net realizable value, using risk free interest rates applicable to years in which the promises are received to discount the amounts. There are no long-term promises to give as of June 30, 2021.

The majority of the unrestricted promises to give are received from a broad base of contributors as a result of various fundraising activities. Additionally, the annual allocation from the local chapter of the United Way is considered promises to give and are recorded when the award is made.

Endowment contributions and investments are permanently restricted by the donor. Investment earnings available for distribution are recorded in net assets without donor restrictions. Investment earnings with donor restrictions are recorded in net assets with donor restrictions based on the nature of the restrictions. There were no endowment investments or contributions as of June 30, 2021 and for the year then ended. Contributions of donated non-cash assets are recorded at their fair values in the period received.

**Cash and cash equivalents**

Oasis considers all liquid investments with an original maturity of three months or less to be cash equivalents. At various times during the fiscal year, Oasis's cash in bank balances may exceed the insured limits of the Federal Deposit Insurance Corporation (FDIC). At June 30, 2021, Oasis's uninsured cash balances were not in excess of FDIC insured limits.

**OASIS - A SAFE HAVEN FOR SURVIVORS OF DOMESTIC AND SEXUAL VIOLENCE**  
**Notes to Financial Statements (Continued)**  
**June 30, 2021**

**NOTE 2 - FAIR VALUE MEASUREMENTS**

Oasis has determined the fair value of its investments through a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels. Level 1 inputs to the valuation methodology are based on unadjusted quoted prices for identical assets in active markets that Oasis has the ability to access. Level 2 inputs are based primarily on quoted prices for similar assets in active or inactive markets and/or based on inputs that are derived principally from or corroborated by observable market data. Level 3 inputs are unobservable and are based on assumptions that market participants would utilize in pricing the asset.

The fair value of financial instruments, including cash, approximate the carrying value, principally because of the short maturity of those items and are considered Level 1 or 2.

**NOTE 3 - INVESTMENTS**

Investments are comprised of certificates of deposits with varying maturity dates and are considered Level 2 for fair value measurement purposes. These investments are stated at market in the amount of \$94,106. Market values at June 30, 2021 approximate cost.

**NOTE 4 - GRANTS FROM GOVERNMENTAL AGENCIES AND OTHER ORGANIZATIONS**

A summary of grants from governmental agencies and other organizations for the year ended June 30, 2021 were as follows:

Department of Children and Family Services	\$	212,718
Louisiana Commission on Law Enforcement		304,222
Louisiana Bar Foundation		<u>21,946</u>
	<u>\$</u>	<u>538,886</u>

**NOTE 5 - BOARD COMPENSATION**

Members of Oasis's Board of Directors receive no compensation and are reimbursed only for any expenses incurred relating to Oasis's business which must have appropriate supporting documentation.

**OASIS - A SAFE HAVEN FOR SURVIVORS OF DOMESTIC AND SEXUAL VIOLENCE**  
**Notes to Financial Statements (Continued)**  
**June 30, 2021**

**NOTE 6 – NET ASSETS RELEASED FROM RESTRICTION**

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by the donors as follows for the year ended June 30, 2021:

Purpose restriction accomplished:	
Program and supporting activities (Grants and Sisters of Charity)	\$ 538,886
Time Restriction accomplished	
United Way	123,047
Total satisfaction of donor restrictions	<u>\$ 661,933</u>

**NOTE 7 – RETIREMENT BENEFITS**

Oasis maintains a contributory profit-sharing plan as defined under Section 401(k) of the United States Internal Revenue Code covering substantially all employees. An employee becomes 100% vested with respect to the employer contributions after completing three years of service. The organization matches 100% of employee's contributions up to 3%. For the year ended June 30, 2021, the organization contributed \$8,332.

**NOTE 8 – UNCERTAIN TAX POSITIONS**

The accounting standard on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under this guidance, Oasis may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities, based on the technical merits of the position. There were no unrecognized tax benefits identified or recorded as liabilities for the year ended June 30, 2021.

**NOTE 9 – COMMITMENTS AND CONTINGENCIES**

Oasis receives a substantial amount of its support from state agencies. A significant reduction in the level of this support, if this were to occur, may have an adverse effect on the programs and activities.

**OASIS - A SAFE HAVEN FOR SURVIVORS OF DOMESTIC AND SEXUAL VIOLENCE**  
**Notes to Financial Statements (Continued)**  
**June 30, 2021**

**NOTE 10 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The following reflects Oasis's financial assets as of the balance sheet date, reduced by amounts available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date. Oasis has \$491,920 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditure consisting of cash of \$331,471, grants receivable of \$77,037 and employee theft receivable of \$83,412. The total of the financial assets subject to donor and other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date was \$-0-. Oasis has a policy to structure its financial assets to be available as general expenditures, liabilities and other obligations come due.

Financial assets, at year end	\$	491,920
Less those unavailable for general expenditures within one year, due to:		
Contractual or donor-imposed restrictions:		
Restricted by donor with time or purpose restrictions		-
Financial assets available to meet cash needs for general expenditures within one year	\$	491,920

**NOTE 11 – EMPLOYEE MISAPPROPRIATION OF ASSETS**

In the prior year, management and the Board of Directors became aware of misappropriation of assets by an employee of the Agency subsequent to the issuance of the June 30, 2019 financial statements. The theft began in May-2019 and was discovered in November-2020. Management intends to attempt to recover the balance of the misappropriated funds from the terminated employee. As such, a receivable has been recorded for the restitution amount stolen through year-end, June 30, 2021. The receivable balance as of June 30, 2021 was \$83,412.

**NOTE 12 – SUBSEQUENT EVENTS**

Oasis evaluated its June 30, 2021 financial statements for subsequent events through November 16, 2021, the date of which the financial statements were available to be issued. The recent coronavirus pandemic could have a negative impact on the Agency and its funding. Any effect is unknown at the time the financial statements were available to be issued.



REQUIRED SUPPLEMENTARY INFORMATION

**Oasis - A Safe Haven for Survivors of Domestic and Sexual Violence**  
**Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer**  
**June 30, 2021**

Note: This schedule is required for all local auditees, including quasi-public entities.

**Year Ended:** June 30, 2021

**Agency Head:** Kathy Williams, Executive Director

<b>Purpose</b>	<b>Amount</b>
Salary	77,850
Benefits-insurance	2,347
Benefits-retirement	1,115
Benefits (other--list here)	-
Car allowance	-
Reimbursements (meals)	-
Travel (mileage, parking, tolls, taxi, etc)	-
Registration fees	-
Conference travel (air fare)	-
Housing / Hotel	-
<b>FY TOTAL:</b>	<b>81,312</b>

## OTHER REPORTS

**T | C | B | T**  
**THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER**  
*Certified Public Accountants*

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors of  
Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, 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 November 16, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence's internal control. Accordingly, we do not express an opinion on the effectiveness of Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence'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.

## Compliance and Other Matters

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

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization’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 organization’s internal control and compliance. Accordingly, this communication is not suitable for any other purposes. However, this report is a matter of public record and its distribution is not limited. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Thomas, Cunningham, Broadway & Todtenbier, CPA's*

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Natchitoches, Louisiana

November 16, 2021

Oasis – A Safe Haven for Survivors of Domestic and Sexual  
Violence Schedule of Audit Results  
June 30, 2021

**SECTION I - SUMMARY OF AUDITORS' RESULTS**

**Financial Statement**

Type of Auditors' Report Issued:	Unmodified
Internal Control over Financial Reporting:	
Material Weakness(es) Identified?	No
Significant Deficiency(ies) Identified not Considered to be Material Weakness?	No
Noncompliance Material to Financial Statements Noted?	No

Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence  
Summary of Prior Year's Findings  
June 30, 2021

SECTION I: Prior Year Finding

*2020-001 Misappropriation of Funds*

*Condition* – In December 2020, Organization's management discovered a former employee had fraudulently transferred funds from the organization's bank account into her personal bank account, written herself payroll checks for time not earned, and added herself to the insurance and supplemental insurance plans without deducting premiums from her payroll check. The misappropriation occurred from January 2019 to December 2020.

*Current Status* - For the year ended June 30, 2021, this condition was cleared through restitution.