
CASA JEFFERSON, INC.
FINANCIAL STATEMENTS
JUNE 30, 2022

RICHARD  CPAS

CASA JEFFERSON, INC.
FINANCIAL STATEMENTS
JUNE 30, 2022

CASA JEFFERSON, INC.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
CASA Jefferson, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of CASA Jefferson, Inc. (a nonprofit organization) (the Organization), which comprise the statements of financial position as of June 30, 2022, and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of CASA Jefferson, Inc. as of June 30, 2022, and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of CASA Jefferson, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on page 16 is presented for the purpose 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 supplementary information 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 December 20, 2022, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Organization's internal control over financial reporting and compliance.

Richard CPAS

Metairie, Louisiana
December 20, 2022

CASA JEFFERSON, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2022 AND 2021

ASSETS

	2022	2021
<u>CURRENT ASSETS</u>		
Cash	\$ 176,407	\$ 127,636
Grants receivable	58,851	95,533
Prepaid expenses	17,184	22,366
Total current assets	252,442	245,535
<u>NON-CURRENT ASSETS</u>		
Deposits	5,707	5,707
Total non-current assets	5,707	5,707
<u>TOTAL ASSETS</u>	\$ 258,149	\$ 251,242

LIABILITIES AND NET ASSETS

<u>CURRENT LIABILITIES</u>		
Accounts payable	\$ 4,817	\$ 1,203
Accrued payroll liabilities	4,439	4,672
Revenues collected in advance	-	10,000
Total current liabilities	9,256	15,875
<u>TOTAL LIABILITIES</u>	9,256	15,875
<u>NET ASSETS</u>		
Without donor restrictions	196,448	189,108
With donor restrictions (note 5)	52,445	46,259
<u>TOTAL NET ASSETS</u>	248,893	235,367
<u>TOTAL LIABILITIES AND NET ASSETS</u>	\$ 258,149	\$ 251,242

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

CASA JEFFERSON, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022			2021		
	Without donor restrictions	With donor restrictions	Total	Without donor restrictions	With donor restrictions	Total
<u>REVENUES AND SUPPORT</u>						
Grants	\$ -	\$ 600,020	\$ 600,020	\$ -	\$ 596,759	\$ 596,759
Contributions	30,011	1,700	31,711	33,865	11,070	44,935
Special events (net of direct costs of \$17,215 and \$17,649, respectively)	24,504	-	24,504	23,640	-	23,640
Net assets released from restrictions	595,534	(595,534)	-	598,177	(598,177)	-
Total revenues and support	<u>650,049</u>	<u>6,186</u>	<u>656,235</u>	<u>655,682</u>	<u>9,652</u>	<u>665,334</u>
<u>EXPENSES</u>						
Programs	549,388	-	549,388	548,240	-	548,240
Management and general	74,969	-	74,969	71,624	-	71,624
Fundraising	18,352	-	18,352	18,265	-	18,265
Total expenses	<u>642,709</u>	<u>-</u>	<u>642,709</u>	<u>638,129</u>	<u>-</u>	<u>638,129</u>
<u>CHANGE IN NET ASSETS</u>	7,340	6,186	13,526	17,553	9,652	27,205
<u>NET ASSETS, BEGINNING OF YEAR</u>	<u>189,108</u>	<u>46,259</u>	<u>235,367</u>	<u>171,555</u>	<u>36,607</u>	<u>208,162</u>
<u>NET ASSETS, END OF YEAR</u>	<u>\$ 196,448</u>	<u>\$ 52,445</u>	<u>\$ 248,893</u>	<u>\$ 189,108</u>	<u>\$ 46,259</u>	<u>\$ 235,367</u>

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

CASA JEFFERSON, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

2022	Program Services	Management and General	Fundraising	Total
Children's projects	\$ 2,766	\$ -	\$ -	\$ 2,766
Employee benefits	53,957	7,385	2,421	63,763
Information technology	4,177	464	-	4,641
Insurance	12,635	693	-	13,328
Meeting expenses	-	627	-	627
Office expense	11,213	1,246	-	12,459
Payroll taxes	23,591	3,228	1,059	27,878
Postage and shipping	2,273	120	-	2,393
Printing	-	673	-	673
Professional services	14,844	1,184	-	16,028
Public relations	3,022	5,019	-	8,041
Rent	64,872	7,208	-	72,080
Salaries	331,391	45,357	14,872	391,620
Supplies	4,900	166	-	5,066
Telephone	8,039	893	-	8,932
Training	2,107	-	-	2,107
Travel	7,814	611	-	8,425
Utilities	854	95	-	949
Volunteer recognition	933	-	-	933
Total	<u>\$ 549,388</u>	<u>\$ 74,969</u>	<u>\$ 18,352</u>	<u>\$ 642,709</u>

(continued)

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

CASA JEFFERSON, INC.
STATEMENTS OF FUNCTIONAL EXPENSES (CONTINUED)
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

2021	Program Services	Management and General	Fundraising	Total
Children's projects	\$ 3,306	\$ -	\$ -	\$ 3,306
Employee benefits	54,305	7,107	2,330	63,742
Information technology	4,148	461	-	4,609
Insurance	11,329	612	-	11,941
Meeting expenses	-	-	-	-
Office expense	10,803	1,200	-	12,003
Payroll taxes	24,779	3,243	1,063	29,085
Postage and shipping	3,182	167	-	3,349
Printing	60	66	-	126
Professional services	11,731	1,266	-	12,997
Public relations	3,172	4,945	-	8,117
Rent	58,955	6,550	-	65,505
Salaries	346,558	45,357	14,872	406,787
Supplies	2,279	115	-	2,394
Telephone	8,162	907	-	9,069
Training	761	-	-	761
Travel	3,299	(438)	-	2,861
Utilities	597	66	-	663
Volunteer recognition	814	-	-	814
Total	<u>\$ 548,240</u>	<u>\$ 71,624</u>	<u>\$ 18,265</u>	<u>\$ 638,129</u>

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

CASA JEFFERSON, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Change in net assets	\$ 13,526	\$ 27,205
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Changes in operating assets and liabilities:		
Grants receivable	36,682	(37,985)
Prepaid expenses	5,182	196
Accounts payable	3,614	(910)
Accrued payroll liabilities	(233)	74
Revenues collected in advance	(10,000)	(25,511)
Net cash provided by (used in) operating activities	<u>48,771</u>	<u>(36,931)</u>
Net change in cash	48,771	(36,931)
Cash, beginning of year	<u>127,636</u>	<u>164,567</u>
Cash, end of year	<u>\$ 176,407</u>	<u>\$ 127,636</u>

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

CASA JEFFERSON, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

1. Summary of Significant Accounting Policies

Operations

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

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

Basis of Presentation

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

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

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

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Organization considers all highly liquid investments with a maturity date of three months or less to be cash equivalents. The Organization had no cash equivalents at June 30, 2022 and 2021.

Grants Receivable

Accounts receivable consist primarily of grants receivable. Receivables are charged to bad debt expense when they are determined to be uncollectible based upon a periodic review of the accounts by management. Accounting principles generally accepted in the United States of America require that the allowance method be used to recognize bad debts; however, management believes the effect of using the direct write-off method is not materially different from the results that would have been obtained under the allowance method.

CASA JEFFERSON, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

1. Summary of Significant Accounting Policies (continued)

Contributions

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

Grant Revenues

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

Donated Services and In-kind Support

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

Functional Expenses

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

Income Taxes

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

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

CASA JEFFERSON, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

1. Summary of Significant Accounting Policies (continued)

Use of Estimates

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

New Accounting Pronouncements – Adopted

In September 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2020-07 on Topic 958, Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets. This ASU requires nonprofits to change their financial statement presentation and disclosure of contributed nonfinancial assets, or gifts-in-kind. The FASB issued the update in an effort to improve transparency in reporting nonprofit gifts-in-kind. The FASB ASU requires the new standard to be applied retrospectively, with amendments taking effect for the Organization's year ending June 30, 2022. The adoption of this standard did not have a material impact on the Organization's financial statements.

New Accounting Pronouncements – Not Yet Adopted

In February 2016, the FASB issued ASU 2016-02, Leases, which requires lessees to recognize assets and liabilities related to lease arrangements longer than 12 months on the balance sheet as well as additional disclosures. In July 2018, the FASB issued ASU 2018-11, Leases (Topic 842): Targeted Improvements, to simplify the lease standard's implementation. The amended guidance relieves businesses and other organizations of the requirement to present prior comparative years' results when they adopt the new lease standard. On June 3, 2020, the FASB deferred the effective date of this standard for certain entities. This standard is effective for the Organization's year ending June 30, 2023.

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

CASA JEFFERSON, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

2. Liquidity and Availability

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

	<u>2022</u>	<u>2021</u>
Cash	\$ 176,407	\$ 127,636
Grants receivable	58,851	95,533
Total financial assets	<u>235,258</u>	<u>223,169</u>
Less: amounts not available within one year:		
Funds restricted by donors for grant purposes	<u>(52,445)</u>	<u>(46,259)</u>
Total available financial assets	<u>\$ 182,813</u>	<u>\$ 176,910</u>

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

3. Concentration of Credit Risk

The Organization maintains its cash in a bank deposit account at one financial institution. Custodial credit risk is the risk that in the event of a bank failure, the Organization's deposits may not be returned to them. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2022 and 2021, the amounts on deposit by the Organization were covered by FDIC insurance.

4. Grants Receivable

Grants receivable for the Organization at June 30, 2022 and 2021 consist of the following:

	<u>2022</u>	<u>2021</u>
Louisiana Supreme Court CASA Assistance Program	\$ 34,915	\$ 70,640
Crime Victims Assistance	<u>23,936</u>	<u>24,893</u>
Total grants receivable	<u>\$ 58,851</u>	<u>\$ 95,533</u>

CASA JEFFERSON, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

5. Net Assets with Donor Restrictions

Net assets with donor restrictions at June 30, 2022 and 2021, consist of:

	<u>2022</u>	<u>2021</u>
Jefferson Parish Juvenile Court	\$ 40,399	\$ 33,669
Projects	8,228	9,025
Fore! Kids	3,761	3,508
Greater New Orleans Foundation	47	57
Total net assets with donor restrictions	<u>\$ 52,445</u>	<u>\$ 46,259</u>

Net assets were released from restrictions for satisfaction of purpose during the years ended June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Louisiana Supreme Court CASA Assistance Program	\$ 436,614	\$ 432,978
Louisiana Commission on Law Enforcement	98,406	98,780
Jefferson Parish Juvenile Court	53,270	59,508
Fore! Kids	4,748	4,214
Projects	2,496	2,697
Total net assets with donor restrictions	<u>\$ 595,534</u>	<u>\$ 598,177</u>

6. Special Events

The Wine Tasting Event is the Organization's most significant fundraising event and began in fiscal year 2019. The funds raised at the events are for the purpose of enabling the Organization to provide advocates for children in the community. During the years ended June 30, 2022 and 2021, the Organization recorded special event revenue, net, of \$24,504 and \$23,640, respectively.

7. Operating Lease

CASA Jefferson, Inc. entered into a sixty-two-month lease agreement for office space on October 22, 2015. The lease agreement requires the Organization to make monthly lease payments with an annual increase in January. CASA Jefferson extended this lease agreement on September 4, 2020, to a thirty-seven-month lease agreement ending in January 2024. Rent expense for the years ended June 30, 2022, and 2021, amounted to \$72,080 and \$65,505, respectively.

CASA JEFFERSON, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

7. Operating Lease (continued)

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

Year	Amount
2023	\$ 73,569
2024	43,422
Total	\$ 116,991

8. Contingencies

Grant Programs

The Organization participates in a number of state and federal grant programs, which are governed by various rules and regulations. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that Organization has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable as of June 30, 2022, and 2021 might be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing state and federal grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Audits of prior years have not resulted in any significant disallowed costs or refunds. Any costs that would be disallowed would be recognized in the period when the grantor agency notifies the Organization.

If significant budget cuts are made at the federal or state level, the amount of funds the Organization received could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will significantly affect the amount of funds the Organization will receive in fiscal year 2023 related to its federal and state grant awards.

Significant Grants / Cooperative Endeavor Agreements

For the years ended June 30, 2022, and 2021, \$306,267 and \$263,564, respectively, of the Organization's governmental financial assistance was from TANF (CFDA No. 93.558), \$130,467 and \$169,415, respectively, in financial assistance was from the Louisiana Supreme Court CASA Assistance Program. The Louisiana Commission on Law Enforcement provided \$98,406 and \$98,780, respectively, for the years ended June 30, 2022, and 2021. In each year, \$60,000 of the Organization's governmental financial assistance was from a cooperative endeavor agreement provided by the Jefferson Parish Juvenile Court System. Management believes that the Organization is in compliance with the provisions of these grant/cooperative endeavor agreements and that the findings of an audit, if any, would not have a material impact on the financial statements.

CASA JEFFERSON, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

9. Risks and Uncertainties

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, and quarantines in certain areas, and forced closures for certain types of public places and businesses including the Organization. The coronavirus and actions taken to mitigate it have had an adverse impact on the economies and financial markets in the local area and around the world. The operations of the Organization were impacted by COVID-19 during the years ended June 30, 2022, and 2021 primarily by limiting in person interactions of employees, mentors and advocates, and children. The Organization continued to provide services to children however the services were either modified or performed in a virtual manner. Effective July 2021, the Organization resumed normal interactions with employees and volunteers.

10. Subsequent Events

Management of the Organization has evaluated subsequent events through the date that the financial statements were available to be issued, December 20, 2022, and determined that no items require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

SUPPLEMENTARY INFORMATION

CASA JEFFERSON, INC.
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS
TO THE AGENCY HEAD
FOR THE YEAR ENDED JUNE 30, 2022

<u>Agency Head Name:</u>	<u>Rosana Gonzalez, Executive Director</u>	<u>Wendy Magee, Executive Director</u>
	<u>7/1/2021 - 1/31/2022</u>	<u>3/1/2022 - 6/30/2022</u>
<u>Purpose:</u>	<u>Amount</u>	<u>Amount</u>
Salary	29,454	16,308
Benefits - Healthcare	8,082	3,267
Benefits - Retirement	639	-
Deferred Compensation	-	-
Workers Compensation	-	-
Benefits - Life Insurance	-	-
Benefits - Long Term Disability	-	-
Benefits - FICA & Medicare	2,085	949
Car Allowance	-	-
Vehicle Provided by the Agency	-	-
Cell Phone	-	-
Dues	-	-
Vehicle Rental	-	-
Per Diem	-	-
Reimbursements	-	-
Travel	-	-
Registration Fees	-	-
Conference Travel	-	-
Unvouchered Expenses	-	-
Meetings and Conventions	-	-
Other	-	-
	<u> </u>	<u> </u>
Total	<u>\$ 40,260</u>	<u>\$ 20,524</u>

See accompanying independent auditors' report



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
CASA Jefferson, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of CASA Jefferson, Inc. (the Organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 20, 2022.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Richard CPAS

Metairie, Louisiana

December 20, 2022

CASA JEFFERSON, INC.

**LOUISIANA LEGISLATIVE AUDITOR – STATEWIDE
AGREED-UPON PROCEDURES REPORT**

JUNE 30, 2022

RICHARD  CPAS

CASA JEFFERSON, INC.

**LOUISIANA LEGISLATIVE AUDITOR – STATEWIDE
AGREED-UPON PROCEDURES REPORT**

JUNE 30, 2022

CASA JEFFERSON, INC.

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INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Governing Board of CASA Jefferson, Inc. and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2021, through June 30, 2022. CASA Jefferson Inc.'s management is responsible for those C/C areas identified in the SAUPs.

CASA Jefferson, Inc. 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 C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2021, through June 30, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This 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 we performed, and the associated findings are summarized in the attached Schedule A, which is an integral part of this report.

We were engaged by CASA Jefferson, Inc. 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 applicable standards of *Government Auditing Standards*. 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 those C/C areas identified in the SAUPs. 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 CASA Jefferson, Inc. 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 those C/C areas identified in the SAUPs, 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 LLA as a public document.

Richard CPAS

Metairie, Louisiana
December 20, 2022

CASA JEFFERSON, INC.

AGREED-UPON PROCEDURES AND OBSERVATIONS AND RESULTS

FOR THE YEAR ENDED JUNE 30, 2022

PROCEDURES (SCHEDULE A)

The procedures performed and the results thereof are set forth below. The procedure is stated first, followed by the results of the procedure presented in italics. If the item being subjected to the procedures is positively identified or present, then the results will read “*no exception noted*” or for step 25 “*we performed the procedure and discussed the results with management*”. If not, then a description of the exception ensues.

Written Policies and Procedures

1. Obtain and inspect the entity’s written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity’s operations:
 - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
No exceptions were found as a result of this procedure.
 - b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
No exceptions were found as a result of this procedure.
 - c) ***Disbursements***, including processing, reviewing, and approving.
No exceptions were found as a result of this procedure.
 - d) ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management’s actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
No exceptions were found as a result of this procedure.
 - e) ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
No exceptions were found as a result of this procedure.
 - f) ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
No exceptions were found as a result of this procedure.
 - g) ***Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
No exceptions were found as a result of this procedure.

CASA JEFFERSON, INC.

AGREED-UPON PROCEDURES AND OBSERVATIONS AND RESULTS

FOR THE YEAR ENDED JUNE 30, 2022

- h) ***Travel and Expense Reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

No exceptions were found as a result of this procedure.

- i) ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

Not applicable – CASA Jefferson, Inc. is not subject to this requirement.

- j) ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

No exceptions were found as a result of this procedure.

- k) ***Information Technology Disaster Recovery/Business Continuity***, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

No exceptions were found as a result of this procedure.

- l) ***Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Not applicable – CASA Jefferson, Inc. is not subject to this requirement.

Board or Finance Committee

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

- a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

No exceptions were found as a result of this procedure.

- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

No exceptions were found as a result of this procedure.

CASA JEFFERSON, INC.

AGREED-UPON PROCEDURES AND OBSERVATIONS AND RESULTS

FOR THE YEAR ENDED JUNE 30, 2022

- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

No exceptions were found as a result of this procedure.

Bank Reconciliations

3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

No exceptions were found as a result of this procedure.

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged);

No exceptions were found as a result of this procedure.

- c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

No exceptions were found as a result of this procedure.

Collections (excluding electronic funds transfers)

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

No exceptions were found as a result of this procedure.

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- a) Employees responsible for cash collections do not share cash drawers/registers.

No exceptions were found as a result of this procedure.

CASA JEFFERSON, INC.

AGREED-UPON PROCEDURES AND OBSERVATIONS AND RESULTS

FOR THE YEAR ENDED JUNE 30, 2022

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.

No exceptions were found as a result of this procedure.

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

No exceptions were found as a result of this procedure.

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

No exceptions were found as a result of this procedure.

6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

No exceptions were found as a result of this procedure.

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

- a) Observe that receipts are sequentially pre-numbered.

No exceptions were found as a result of this procedure.

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

No exceptions were found as a result of this procedure.

- c) Trace the deposit slip total to the actual deposit per the bank statement.

No exceptions were found as a result of this procedure.

- d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

No exceptions were found as a result of this procedure.

- e) Trace the actual deposit per the bank statement to the general ledger.

No exceptions were found as a result of this procedure.

CASA JEFFERSON, INC.

AGREED-UPON PROCEDURES AND OBSERVATIONS AND RESULTS

FOR THE YEAR ENDED JUNE 30, 2022

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

No exceptions were found as a result of this procedure.

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

No exceptions were found as a result of this procedure.

- b) At least two employees are involved in processing and approving payments to vendors.

No exceptions were found as a result of this procedure.

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

No exceptions were found as a result of this procedure.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

No exceptions were found as a result of this procedure.

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:

- a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

No exceptions were found as a result of this procedure.

- b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

No exceptions were found as a result of this procedure.

CASA JEFFERSON, INC.

AGREED-UPON PROCEDURES AND OBSERVATIONS AND RESULTS

FOR THE YEAR ENDED JUNE 30, 2022

Credit Cards/Debit Cards/Fuel Cards/P-Cards

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the person who maintained possession of the cards. Obtain management's representation that the listing is complete.

No exceptions were found as a result of this procedure.

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

No exceptions were found as a result of this procedure.

- b) Observe that finance charges and late fees were not assessed on the selected statements.

No exceptions were found as a result of this procedure.

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

No exceptions were found as a result of this procedure.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

CASA JEFFERSON, INC.

AGREED-UPON PROCEDURES AND OBSERVATIONS AND RESULTS

FOR THE YEAR ENDED JUNE 30, 2022

- a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

No exceptions were found as a result of this procedure.

- b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

No exceptions were found as a result of this procedure.

- c) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure#1h).

No exceptions were found as a result of this procedure.

- d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exceptions were found as a result of this procedure.

Contracts

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

No exceptions were found as a result of this procedure.

- b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

No exceptions were found as a result of this procedure.

- c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

No exceptions were found as a result of this procedure.

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

No exceptions were found as a result of this procedure.

CASA JEFFERSON, INC.

AGREED-UPON PROCEDURES AND OBSERVATIONS AND RESULTS

FOR THE YEAR ENDED JUNE 30, 2022

Payroll and Personnel

16. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

No exceptions were found as a result of this procedure.

17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)

No exceptions were found as a result of this procedure.

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

No exceptions were found as a result of this procedure.

- c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

No exceptions were found as a result of this procedure.

- d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

No exceptions were found as a result of this procedure.

18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

No exceptions were found as a result of this procedure.

19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

No exceptions were found as a result of this procedure.

CASA JEFFERSON, INC.

AGREED-UPON PROCEDURES AND OBSERVATIONS AND RESULTS

FOR THE YEAR ENDED JUNE 30, 2022

Ethics

20. Using the 5 randomly selected employees/officials from procedures #16 under “Payroll and Personnel” above, obtain ethics documentation from management, and:

a) Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

Not applicable – CASA Jefferson, Inc. is not subject to this requirement.

b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity’s ethics policy during the fiscal period, as applicable.

Not applicable – CASA Jefferson, Inc. is not subject to this requirement.

Debt Service

21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management’s representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.

Not applicable – CASA Jefferson, Inc. did not issue any debt in 2022.

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management’s representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Not applicable – CASA Jefferson, Inc. did not issue any debt in 2022.

Fraud Notice

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management’s representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

No exceptions were found as a result of this procedure.

24. Observe the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

No exceptions were found as a result of this procedure.

CASA JEFFERSON, INC.

AGREED-UPON PROCEDURES AND OBSERVATIONS AND RESULTS

FOR THE YEAR ENDED JUNE 30, 2022

Information Technology Disaster Recovery/Business Continuity

25. Perform the following procedures, **verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”**

- a) Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

We performed the procedure and discussed the results with management.

- b) Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

We performed the procedure and discussed the results with management.

- c) Obtain a listing of the entity’s computers currently in use and their related locations, and management’s representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

We performed the procedure and discussed the results with management.

Sexual Harassment

26. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

Not applicable – CASA Jefferson, Inc. is not subject to this requirement.

27. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).

Not applicable – CASA Jefferson, Inc. is not subject to this requirement.

28. Obtain the entity’s annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:

- a) Number and percentage of public servants in the agency who have completed the training requirements.

Not applicable – CASA Jefferson, Inc. is not subject to this requirement.

- b) Number of sexual harassment complaints received by the agency.

Not applicable – CASA Jefferson, Inc. is not subject to this requirement.

CASA JEFFERSON, INC.

AGREED-UPON PROCEDURES AND OBSERVATIONS AND RESULTS

FOR THE YEAR ENDED JUNE 30, 2022

- c) Number of complaints which resulted in a finding that sexual harassment occurred.

Not applicable – CASA Jefferson, Inc. is not subject to this requirement.

- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action.

Not applicable – CASA Jefferson, Inc. is not subject to this requirement

- e) Amount of time it took to resolve each complaint.

Not applicable – CASA Jefferson, Inc. is not subject to this requirement