

CAPITAL AREA CASA ASSOCIATION

FINANCIAL STATEMENTS

Year Ended December 31, 2003

Under provisions of state law, this report is a public document. Copies of the report have been submitted to the entity and other appropriate public officials. The report is available for public inspection at the District Court office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-28-04

CHESTEEN  ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

CAPITAL AREA CASA ASSOCIATION

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Capital Area CASA Association
Baton Rouge, LA

We have audited the accompanying statement of financial position of Capital Area CASA Association (a nonprofit organization) as of December 31, 2003, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of Capital Area CASA Association's management. 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Capital Area CASA Association as of December 31, 2003, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 14, 2004, on our consideration of Capital Area CASA Association's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Capital Area CASA Association taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. The accompanying schedule of IOLTA grant revenue and expenses, and TANF grant revenue and expenses are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Christie J. Cameron, LLC

Baton Rouge, LA

May 14, 2004

Capital Area CASA Association
STATEMENT OF FINANCIAL POSITION
December 31, 2003

ASSETS

Current Assets

Cash and cash equivalents	\$ 586,068
Grants receivable	21,589
Promises to give	1,688
Prepaid expenses	<u>3,728</u>
Total current assets	613,063

Fixed Assets

Land	20,000
Building	179,293
Furniture & fixtures	97,808
Less: Accumulated depreciation	<u>(89,621)</u>
Net fixed assets	207,478

Total assets **\$ 779,812**

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable	\$ 4,126
Payroll withholding	711
Deferred revenue	<u>35,828</u>
Total current liabilities	<u>40,665</u>

Net assets

Unrestricted 734,185

Total net assets **734,185**

Total liabilities and net assets **\$ 779,812**

The accompanying notes are an integral part of this statement.

Capital Area CASA Association
STATEMENT OF ACTIVITIES
For the year ended December 31, 2000

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUES AND OTHER SUPPORT			
Grant income	\$ 493,256	\$ 18,797	\$ 512,053
Contributions	56,800		56,800
Raffle proceeds	36,870		36,870
Court fees	87,491		87,491
Sheriff's fees	923		923
Donated services	168,897		168,897
Interest income	4,531		4,531
Other cash donations	34,958		34,958
Direct mail campaign	3,541		3,541
Annual giving campaign	4,968		4,968
Net assets released from restrictions	<u>31,557</u>	<u>(31,557)</u>	<u>0</u>
Total revenues and other support	<u>962,964</u>	<u>(14,760)</u>	<u>948,204</u>
EXPENSES			
Program services	689,310		689,310
Management and general	35,428		35,428
Fundraising	<u>31,463</u>		<u>31,463</u>
Total expenses	<u>756,201</u>		<u>756,201</u>
Increase (decrease) in net assets	146,711	(14,760)	131,951
Net assets, beginning of year	<u>583,634</u>	<u>14,760</u>	<u>598,394</u>
Net assets, end of year	<u>\$ 734,185</u>	<u>\$ 0</u>	<u>\$ 734,185</u>

The accompanying notes are an integral part of this statement.

Capital Area CASA Association
STATEMENT OF FUNCTIONAL EXPENSES
For the year ended December 31, 2003

	Program Services <u>Child Advocacy</u>	Management and General	Fundraising	<u>Totals</u>
Audit	\$ 0	\$ 3,400	\$ 0	\$ 3,400
Bookkeeping	0	10,532	0	10,532
Depreciation	18,064	564	404	19,032
Disposal of equipment	2,937	79	69	3,085
Employee benefits	675	20	19	714
Equipment expense	10,098	316	277	10,691
Foster child emergency fund	1,655	0	0	1,655
Fundraising expense	0	0	18,910	18,910
Insurance:				
Health	31,386	983	861	33,230
Liability	6,768	312	186	7,266
Workers' compensation	1,481	48	40	1,569
Library and subscriptions	1,660	0	0	1,660
Miscellaneous	0	6,299	0	6,299
Mileage	8,171	258	324	8,753
Office supplies	3,384	175	153	3,712
Payroll taxes	21,948	688	682	23,318
Postage	3,346	174	152	3,672
Printing	3,129	163	141	3,433
Professional fees	455	0	0	455
Repair and maintenance	6,867	190	166	7,223
Retirement contribution	3,330	174	152	3,656
Salaries	281,797	8,838	7,790	298,425
Staff training	20,839	0	0	20,839
Telephone	3,994	175	153	4,322
Utilities	4,869	133	134	5,136
Volunteer recruitment	34,666	0	0	34,666
Volunteer recognition	4,669	0	0	4,669
Volunteer services	148,837	0	0	148,837
Volunteer training	13,830	0	0	13,830
	<u>\$ 695,330</u>	<u>\$ 15,400</u>	<u>\$ 21,483</u>	<u>\$ 732,213</u>

The accompanying notes are an integral part of this statement.

Capital Area CASA Association
STATEMENT OF CASH FLOWS
For the year ended December 31, 2003

CASH FLOWS FROM OPERATING ACTIVITIES:

Increase in net assets	\$ <u>131,871</u>
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation	19,871
Loss on disposal of equipment	2,433
Increase in promises to give	(1,588)
Decrease in grants receivable	11,398
Increase in prepaid expenses	(914)
Increase in accounts payable	1,206
Increase in payroll withholding	472
Increase in deferred revenue	<u>31,008</u>
 Total adjustments	 <u>63,700</u>
 NET CASH PROVIDED BY OPERATING ACTIVITIES	 <u>195,571</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Cash payments for the purchase of office equipment	____ <u>28,185</u>
 NET CASH USED IN INVESTING ACTIVITIES	 <u>28,185</u>
 NET INCREASE IN CASH AND CASH EQUIVALENTS	 167,386
 CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	 <u>318,578</u>
 CASH AND CASH EQUIVALENTS, END OF YEAR	 <u>\$ 485,964</u>

The accompanying notes are an integral part of this statement.

Capital Area CASA Association
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF ACTIVITIES

The Capital Area CASA Association is a nonprofit corporation organized under the laws of Louisiana on May 13, 1992. The corporation was formed for the purpose of recruiting and training volunteers who will become court appointed advocates for abused and neglected children. The organization's stated goal is "a safe and permanent home for every child." The Organization is primarily funded through grants from various organizations and state agencies as well as contributions.

BASES OF ACCOUNTING

The financial statements of Capital Area CASA Association have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

BASES OF PRESENTATION

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

CASH AND CASH EQUIVALENTS

For purposes of the Statement of Cash Flows, the organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

DONATED SERVICES

The organization receives a substantial amount of services donated by program volunteers acting as court appointed advocates for children served by Capital Area CASA Association. It also receives donated services in connection with the training of those volunteers. These services are valued using an hourly rate published by the Independent Sector.

The value of these donations is reflected in the financial statements as revenue and expenses.

EXPENSE ALLOCATION

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Capital Area CASA Association
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2003

INCOME TAX STATUS

The organization is exempt from Federal income tax under Internal Revenue Code Section 501(c)(3). In addition, the organization qualifies for the charitable contribution deduction under Internal Revenue Code Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Internal Revenue Code Section 170(e)(2).

PROMISES TO GIVE

Promises to give are recognized as revenues or gains and as assets, decreases of liabilities, or expenses, depending on the form of the benefits received, when the donor makes an unconditional promise to give. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

PROPERTY AND EQUIPMENT

Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful life of the assets. The organization capitalizes fixed assets with a cost of \$100 or more. Certain furniture and fixtures included on the Statement of Financial Position, in the amount of \$34,662 with related accumulated depreciation of \$6,744, have donor imposed restrictions on the disposal of these assets.

RESTRICTED AND UNRESTRICTED REVENUE AND SUPPORT

Support that is restricted by the donor is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. Grant awards are classified as refundable advances until expended for the purposes of the grants since they are conditional promises to give.

USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

ADVERTISING

Advertising costs are charged to operations when incurred. Advertising for the year ended December 31, 2003 was \$34,666. These costs are included in the statement of functional expenses under the caption volunteer recruitment.

Capital Area CASA Association
NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2003

NOTE 2: DONATED SERVICES

The value of donated services included in the financial statements and the corresponding expenses for the year ended December 31, 2003, are:

Casework	\$	110,050	
Training		<u>38,807</u>	
	\$	<u>148,857</u>	

NOTE 3: FINANCIAL INSTRUMENTS

Financial instruments that potentially subject the organization to concentrations of credit risk consist principally of temporary cash investments. The organization places its temporary-cash equivalents with a financial institution. As of December 31, 2003, the organization had temporary-cash investments in excess of the FDIC insurance limits by \$162,677.

The estimated fair value of the organization's financial instruments, none of which were held for trading purposes, are as follows:

	Carrying Value	Fair Value
Cash	\$ 262,877	\$ 262,877
Certificate of Deposit	343,391	343,391
	<u>\$ 606,268</u>	<u>\$ 606,268</u>

NOTE 4: REFUNDABLE ADVANCES

The organization records a restricted grant award as a refundable advance until it is expended for the purpose of the grant at which time it becomes unconditional and is recognized as revenue. The activity in the refundable advance account is reported as follows:

Refundable advances, beginning of the year	\$	0
Grant awards received		18,797
Grant expenditures		<u>(18,797)</u>
Refundable advances, end of the year	\$	<u>0</u>

NOTE 5: ECONOMIC DEPENDENCY

The organization received approximately 67% of its total revenue and support, excluding donated services, from federal and state grants.

Capital Area CASA Association
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2003

NOTE 6: EMPLOYEE BENEFIT PLAN

The organization has a defined contribution salary deferral plan covering all employees. Under the plan, the organization contributes two percent of each eligible employee's salary. Plan expenses incurred by the organization during 2003 were \$5,876.

NOTE 7: CERTIFICATES OF DEPOSIT

Certificates of deposit totaling \$343,393 are included in cash and cash equivalents in the accompanying financial statements. The certificates bear interest ranging from .53% to .83% and have maturities ranging from three to twelve months, with penalties for early withdrawal. Any penalties for early withdrawal would not have a material effect on the financial statements.

SUPPLEMENTARY INFORMATION

Capital Area CASA Association
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the year ended December 31, 2003

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>
Department of Health and Human Services: Administration for Children and Families: Temporary Assistance for Needy Families Passed Through the Louisiana Department of Social Services to the Louisiana Supreme Court to Louisiana CASA	93.538	\$ 373,440
Department of Justice: Office of Justice Programs: Office of Victims of Crimes: Crime Victims Assistance Passed through Office of the Governor, Louisiana Commission on Law Enforcement and Administration of Criminal Justice	16.573	<u>101,878</u>
Total		<u>\$ 475,318</u>

Note: The above Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Justice of States, Local Governments, and Non-Profit Organizations*.

Capital Area CASA Association
SCHEDULE OF IOLTA GRANT REVENUE AND EXPENSES
For the year ended December 31, 2013

REVENUE

Grant income	<u>\$ 18,797</u>
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EXPENSES

Payroll taxes	1,290
Salaries	<u>17,507</u>
Total expenses	<u>18,797</u>

Increase (decrease) in net assets	<u>\$ 0</u>
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Capital Area CASA Association
SCHEDULE OF TANF GRANT REVENUE AND EXPENSES
For the year ended December 31, 2003

REVENUE

Grant income	<u>\$ 173,440</u>
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EXPENSES

Bookkeeping	6,164
Employee benefits	433
Furniture & equipment	25,745
Insurance - health	11,884
Insurance - liability	7,666
Insurance - workmen's compensation	1,561
Litany subscriptions	748
Mileage	3,189
Miscellaneous	1,681
Office supplies	2,183
Payroll taxes	8,319
Postage	3,687
Printing	2,522
Professional fees	485
Retirement contribution	3,892
Salaries	186,923
Staff training	15,348
Telephone	3,797
Utilities	3,381
Volunteer recruitment	54,666
Volunteer training	11,426
Total expenses	<u>373,440</u>

Increase (decrease) in net assets	<u>\$ 0</u>
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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS**

To the Board of Directors of
Capital Area CASA Association
Baton Rouge, LA

We have audited the financial statements of Capital Area CASA Association (a nonprofit organization) as of and for the year ended December 31, 2003, and have issued our report thereon dated May 14, 2004. 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.

Compliance

As part of obtaining reasonable assurance about whether Capital Area CASA Association's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these 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 that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Capital Area CASA Association's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information of the management and Board of Directors of Capital Area CASA Association, grantors and funders, federal awarding agencies and pass-through entities, and the Legislative Auditor of the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties.

Christina Comstock, J.D.

Baton Rouge, LA

May 14, 2004

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Directors of
Capital Area CASA Association
Baton Rouge, LA

Compliance

We have audited the compliance of Capital Area CASA Association (a nonprofit organization) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2003. Capital Area CASA Association's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Capital Area CASA Association's management. Our responsibility is to express an opinion on Capital Area CASA Association's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Capital Area CASA Association's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Capital Area CASA Association's compliance with those requirements.

In our opinion, Capital Area CASA Association complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2003.

Internal Control Over Compliance

The management of Capital Area CASA Association is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Capital Area CASA Association's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information of the management and Board of Directors of Capital Area CASA Association, grantors and funders, federal awarding agencies and pass-through entities, and the Legislative Auditor of the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties.

Charles F. Bennett, LLC

Baton Rouge, LA

May 14, 2004

Capital Area CASA Association
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2003

We have audited the financial statements of Capital Area CASA Association as of and for the year ended December 31, 2003, and have issued our report thereon dated May 14, 2004. 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 audit of the financial statements as of December 31, 2003, resulted in an unqualified opinion.

Section I - Summary of Auditor's Report

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses	_____	Yes	_____	x	No
Reportable Conditions	_____	Yes	_____	x	No

Compliance

Compliance Material to Financial Statements	_____	Yes	_____	x	No
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B. FEDERAL AWARDS

Major Program Identification

Capital Area CASA Association at December 31, 2003, had one major program: Department of Health and Human Services: Administration for Children and Families: Temporary Assistance for Needy Families: CFDA Number 93.558.

Low-Risk Auditing

Capital Area CASA Association is not considered a low-risk auditee for the year ended December 31, 2003.

Major Program - Threshold

The dollar threshold to distinguish Type A and Type B programs is \$100,000 for the year ended December 31, 2003.

Auditor's Report - Major Program

An unqualified opinion has been issued on Capital Area CASA Association's compliance for its major program as of and for the year ended December 31, 2003.

Capital Area CASA Association
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2003

Section II - Financial Statement Findings

There were no reportable conditions or instances of material noncompliance noted during the audit.

Section III - Federal Award Findings and Questioned Costs

The audit did not disclose any material noncompliance findings or questioned costs relative to its federal program.

Capital Area CASA Association
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
For the year ended December 31, 2003

There were no prior year findings.

Capital Area CASA Association
MANAGEMENT'S CORRECTIVE ACTION PLAN
For the year ended December 31, 2003

No current year findings were noted, therefore, no response is deemed necessary.