

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
JUNE 30, 2020 AND 2019

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 Michael A. Roy, CPA
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 G. Kenneth Pavy, II, CPA - 2020

Van L. Auld, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
 CASA of St. Landry-Evangeline, Inc.
 Opelousas, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of CASA of St. Landry-Evangeline, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2020 and 2019, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 auditor's 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 CASA of St. Landry-Evangeline, Inc. as of June 30, 2020 and 2019, 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.

To the Board of Directors of
CASA of St. Landry-Evangeline, Inc.
Opelousas, Louisiana

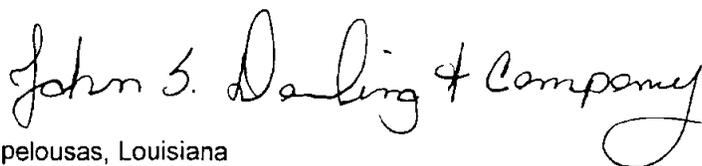
Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. Such information and the schedules on pages 17 and 18 is the responsibility of management and were 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 audits 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 information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 8, 2020, on our consideration of CASA of St. Landry-Evangeline, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 CASA of St. Landry-Evangeline, Inc.'s internal control over financial reporting and compliance.



Opelousas, Louisiana
October 8, 2020

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 57,793	\$ 121,377
Investments	67,000	20,000
Accounts receivable - grant	41,769	32,071
Prepaid insurance	1,059	1,000
Equipment, furniture and leasehold improvements	7,998	7,580
Less: Accumulated depreciation	<u>(2,031)</u>	<u>(941)</u>
<u>Total assets</u>	<u>173,588</u>	<u>181,087</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 490	\$ 1,213
Compensated absences payable	3,397	2,602
<u>Total liabilities</u>	<u>3,887</u>	<u>3,815</u>
<u>NET ASSETS</u>		
Without donor restrictions	<u>169,701</u>	<u>177,272</u>
<u>Total net assets</u>	<u>169,701</u>	<u>177,272</u>
<u>Total liabilities and net assets</u>	<u>173,588</u>	<u>181,087</u>

The accompanying notes are an integral part of these statements.

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	WITHOUT DONOR RESTRICTIONS	
	2020	2019
<u>REVENUES AND GAINS</u>		
Grants	\$ 364,570	\$ 347,974
Contributions	4,689	2,268
In kind donations	6,185	10,455
Fundraising activities	37,573	45,748
Miscellaneous income	10,615	57,638
<u>Total revenues and gains</u>	<u>423,632</u>	<u>464,083</u>
<u>EXPENSES</u>		
Programs	370,333	348,552
Fundraising	20,414	21,159
Management and general	40,456	46,291
<u>Total expenses</u>	<u>431,203</u>	<u>416,002</u>
<u>CHANGE IN NET ASSETS</u>	(7,571)	48,081
<u>NET ASSETS</u> , beginning of year	<u>177,272</u>	<u>129,191</u>
<u>NET ASSETS</u> , end of year	<u>169,701</u>	<u>177,272</u>

The accompanying notes are an integral part of these statements.

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	2020			
	Program Services	Fundraising	Management and General	Total
Salaries	\$ 236,575	\$ -	\$ 25,390	\$ 261,965
Payroll taxes	21,268	-	5,234	26,502
Employee benefits	31,826	-	818	32,644
Compensated absences	-	-	796	796
Telephone, internet, beeper	13,027	-	662	13,689
Advertising	-	-	502	502
Insurance	4,172	-	-	4,172
Donations in kind	6,185	-	-	6,185
Professional fees	8,951	-	-	8,951
Rent	22,800	-	-	22,800
Repairs and maintenance	2,054	-	1,627	3,681
Training	2,625	-	400	3,025
Travel	1,513	-	1,834	3,347
Utilities	7,069	-	-	7,069
Miscellaneous operations	1,177	20,414	1,130	22,721
Office furnishings	-	-	749	749
Office supplies and printing	10,865	-	224	11,089
Depreciation	-	-	1,090	1,090
Postage	226	-	-	226
	<u>Total</u>	<u>20,414</u>	<u>40,456</u>	<u>431,203</u>

Continued on next page.

The accompanying notes are an integral part of these statements.

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
STATEMENTS OF FUNCTIONAL EXPENSES (CONTINUED)
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	2019			Total
	Program Services	Fundraising	Management and General	
Salaries	\$ 210,375	\$ -	\$ 24,509	\$ 234,884
Payroll taxes	18,415	-	6,954	25,369
Employee benefits	32,575	-	778	33,353
Compensated absences	-	-	309	309
Telephone, internet, beeper	11,949	-	606	12,555
Advertising	-	-	3,713	3,713
Insurance	3,977	-	-	3,977
Donations in kind	10,455	-	-	10,455
Professional fees	8,268	-	-	8,268
Rent	22,800	-	-	22,800
Repairs and maintenance	2,642	-	1,124	3,766
Training	2,565	-	100	2,665
Travel	7,038	-	3,233	10,271
Utilities	7,802	-	-	7,802
Miscellaneous operations	1,473	21,159	1,455	24,087
Office furnishings	-	-	37	37
Office supplies and printing	10,645	-	93	10,738
Depreciation	-	-	746	746
Postage	207	-	-	207
<u>Total</u>	<u>351,186</u>	<u>21,159</u>	<u>43,657</u>	<u>416,002</u>

The accompanying notes are an integral part of these statements.

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Change in net assets	\$ (7,571)	\$ 48,081
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	1,090	746
Changes in assets and liabilities		
(Increase) decrease in accounts receivable	(9,698)	(5,837)
(Increase) decrease in prepaid insurance	(59)	(8)
Increase (decrease) in accounts payable	(723)	136
Increase (decrease) in compensated absences payable	795	311
<u>Net cash provided (used) by operating activities</u>	<u>(16,166)</u>	<u>43,429</u>
 <u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchase of property, plant and equipment	(418)	(1,994)
Purchase of Investments	(47,000)	-
<u>Net cash used by investing activities</u>	<u>(47,418)</u>	<u>(1,994)</u>
 <u>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</u>	 (63,584)	 41,435
 <u>CASH AND CASH EQUIVALENTS, beginning of year</u>	 <u>121,377</u>	 <u>79,942</u>
 <u>CASH AND CASH EQUIVALENTS, end of year</u>	 <u><u>57,793</u></u>	 <u><u>121,377</u></u>

The accompanying notes are an integral part of these statements.

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The CASA of St. Landry-Evangeline, Inc., (the Organization) is a 501(c)(3) nonprofit corporation incorporated in 2008 under the laws of the State of Louisiana. The Organization's mission is to speak for abused and neglected children in the St. Landry and Evangeline Parish juvenile dependency process through the use of highly trained competent volunteers.

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.

Use of Estimates

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

Cost Allocation

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include compensation and benefits, telephone, advertising, travel, and several other minor expenses which are allocated on the basis of estimates of time and effort as well as depreciation.

Revenue Recognition

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions depending on the nature of the restriction. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statements of activities as net assets released from restriction.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. At June 30, 2020 and 2019, all funds were covered by FDIC insurance.

CASA OF ST. LANDRY-EVANGELINE, INC
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Investments

Investments are stated at cost or amortized cost, which approximates market. These investments, which are certificates of deposits, are held with a broker.

Grant Revenue

Revenues from 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.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. At June 30, 2020 and 2019, management has determined that no allowance is required for uncollectible receivables.

Contributed Services

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 because it is not susceptible to objective measurement or valuation.

Advertising Costs

Advertising costs are expensed as incurred. The advertising expense for the year ended June 30, 2020 and 2019 was \$502 and \$3,713, respectively.

Retirement Plan

After one year of continuous employment, regular, full time employees are eligible to receive a contribution toward a simple retirement plan, which is a defined contribution plan, of up to 3% of annual salary. All contributions made under this plan are fully vested and non-forfeitable. The plan may not be amended except to modify entries inserted in blanks or boxes provide in general eligibility requirements, timing of salary reductions elections, procedures for withdrawals and transfers by the designated financial institution, and the plan effective date. After one year of continuous employment, regular, part-time employees working at least fifteen hours per week are eligible to receive a contribution toward a simple retirement plan of up to 3% of annual salary. The retirement expense for the year ended June 30, 2020 and 2019 was \$5,847 and \$5,954, respectively.

Vacation and Sick Leave

Eligible employees accrue vacation days the first month of employment by the schedule below. Employees with greater than one year of service are reimbursed for unused vacation upon termination of employment. Employees who have unused vacation at the end of the fiscal year may carryover or be reimbursed for no more than 40 hours of vacation accrued during the year. Vacation days accrue as follows:

First year during July 1 – June 30	7 days
Second year during July 1 – June 30	14 days

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Vacation and Sick Leave - Continued

Eligible employees accrue a half day sick day per month beginning with the first month of employment. A maximum of seven days of sick leave may be accrued per year. Employees are not reimbursed for accrued or unused sick leave upon termination of employment.

Property, Plant and Equipment

Property, plant, and equipment (including infrastructure assets) are recorded at cost and depreciation is computed under the straight-line method. The service lives by type of asset as follows:

Leasehold improvements	15 years
Equipment	5 years

Liquidity and Availability of Financial Assets

The following represents the Organization's financial assets as of the balance sheets date. There are no donor-imposed restrictions.

	2020	2019
Financial assets at year-end	\$ 166,562	\$ 173,448
Less those unavailable for general expenditures within one year - donor imposed restrictions	-	-
Financial assets available to meet cash needs for general expenditure within one year	166,562	173,448

As part of the Organization's liquidity management, it invests excess cash in certificates of deposits.

NOTE (2) - GRANTS RECEIVABLE

Grants receivable reflected on the statements of financial position at June 30, 2020 and 2019, was \$41,769 and \$32,071, respectively and was due from CASA AP (Assistance Program) state general funds.

NOTE (3) - SPECIAL EVENTS

The CASA kids benefit luncheon is the Organization's most significant fundraising event. During the period ended June 30, 2020, the event was held on June 18, 2020. The funds raised at the event were \$ 14,669 and are for the purpose of enabling the Organization to provide advocates for children in the community.

NOTE (4) - INCOME TAXES

CASA of St. Landry-Evangeline, Inc. is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provisions for income taxes have been made. The tax return years open to examination by the Internal Revenue Service are fiscal years after June 30, 2016.

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE (4) – INCOME TAXES - Continued

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, CASA of St. Landry-Evangeline, Inc. 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 CASA of St. Landry-Evangeline, Inc. and various positions related to the potential sources of unrelated business taxable income (UBIT). The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. There were no unrecognized tax benefits identified or recorded as liabilities at June 30, 2020 and 2019.

NOTE (5) – OPERATING LEASE

CASA of St. Landry-Evangeline, Inc. executed a lease for rental space in Opelousas commencing on July 15, 2013, which expired on July 14, 2018 and has reverted to a month to month lease. The lease contains monthly installments of \$1,250, payable in advance of the first day of each month. Lease expense during the period ended June 30, 2020 and 2019, is \$15,000 and \$15,000, respectively.

CASA of St. Landry-Evangeline, Inc. executed a lease for rental space in Ville Platte commencing on July 7, 2017, which expired on September 1, 2019, and has reverted to a month to month lease. The lease contains monthly installments of \$650, payable in advance on or before the 1st day of each month. Lease expense during the period ended June 30, 2020 and 2019, is \$7,800, and \$7,800, respectively.

NOTE (6) - CONTINGENCIES

Grant Programs

The Organization participates in one federal grant program, which is 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, 2020 and 2019 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/engagements 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 agreed upon by the grantor agency and the Organization.

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE (6) – CONTINGENCIES - Continued

Significant Grants

For the period ended June 30, 2020 and 2019, \$233,628 and \$201,420, respectively, of the Organization's governmental financial assistance was from TANF (CFDA No. 93.558) and \$125,203 and \$144,114, respectively, was from CASA AP (Assistance Program) state general funds. Management believes that the Organization is in compliance with the provisions of this grant and that the findings of an audit, if any, would not have a material impact on the financial statements.

NOTE (7) – PROPERTY, PLANT, AND EQUIPMENT

The following is a summary of property, plant, and equipment at June 30, 2020:

<u>Description of Property</u>	<u>Life in Years</u>	<u>Basis</u>	<u>Accumulated Depreciation</u>	<u>Net</u>	<u>Depreciation Expense</u>
Depreciable Assets:					
Leasehold improvements	15 years	\$ 3,200	\$ 622	\$ 2,578	\$ 213
Equipment	5 years	4,798	1,409	3,389	877
<u>Total</u>		<u>7,998</u>	<u>2,031</u>	<u>5,967</u>	<u>1,090</u>

Depreciation expense for the year ended June 30, 2020 was \$1,090.

The following is a summary of property, plant, and equipment at June 30, 2019 :

<u>Description of Property</u>	<u>Life in Years</u>	<u>Basis</u>	<u>Accumulated Depreciation</u>	<u>Net</u>	<u>Depreciation Expense</u>
Depreciable Assets:					
Leasehold improvements	15 years	\$ 3,200	\$ 409	\$ 2,791	\$ 213
Equipment	5 years	4,380	532	3,848	533
<u>Total</u>		<u>7,580</u>	<u>941</u>	<u>6,639</u>	<u>746</u>

Depreciation expense for the year ended June 30, 2019 was \$746.

NOTE (8) – SUBSEQUENT EVENTS

Subsequent events were evaluated through October 8, 2020, which is the date the financial statements were available to be issued. As of October 8, 2020, there were no subsequent events noted.

NOTE (9) – UNCERTAINTIES

In March 2020, the World Health Organization declared the outbreak of novel coronavirus disease ("COVID-19") as a pandemic. We expect this matter to continue to negatively impact the results of our operations and financial position but the related financial impact cannot be reasonably estimated at this time.

RELATED REPORTS

James L. Nicholson, Jr., CPA
 Michael A. Roy, CPA
 Lisa Trouille Manuel, CPA
 Dana D. Quebedeaux, CPA



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

To the Board of Directors of
 CASA of St. Landry-Evangeline, Inc.
 Opelousas, Louisiana

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 of St. Landry-Evangeline, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 8, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered CASA of St. Landry-Evangeline, Inc.'s internal control over financial reporting (internal control) as a basis for designing 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 CASA of St. Landry-Evangeline, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of CASA of St. Landry-Evangeline, Inc.'s internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether CASA of St. Landry-Evangeline, Inc.'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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To the Board of Directors of
CASA of St. Landry-Evangeline, Inc.
Opelousas, Louisiana

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 purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

John S. Darling & Company

Opelousas, Louisiana
October 8, 2020

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2020

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the basic financial statements of the CASA of St. Landry-Evangeline, Inc.
2. No significant deficiencies and no material weaknesses were disclosed during the audit of the financial statements are reported in the 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.
3. No instances of noncompliance material to the financial statements of CASA of St. Landry-Evangeline, Inc., were disclosed during the audit.
4. No management letter was issued for CASA of St. Landry-Evangeline, Inc.
5. There was no single audit required under 2CFR 200.516(a) (Uniform Guidance).

B. FINDINGS – FINANCIAL STATEMENT AUDIT

None

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS

N/A

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020

Section I – Internal Control and Compliance Material to the Financial Statements

None

Section II – Internal Control and Compliance Material to Federal Awards

N/A

Section III – Management Letter

None

OTHER SUPPLEMENTARY INFORMATION

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED JUNE 30, 2020

Agency Head Name: Craig LeBouef, President

<u>Purpose</u>	<u>Amount</u>
Salary	\$0
Benefits-insurance	0
Benefits-retirement	0
Benefits	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

See independent auditor's report.

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
SCHEDULE OF DIRECTORS' AND OFFICERS' COMPENSATION
FOR THE YEAR ENDED JUNE 30, 2020

<u>Name of Commissioner</u>	<u>Office Held</u>	<u>Term</u>	<u>Amount</u>
Craig LeBouef	President	Jul-19 to Jun-21	\$0
Sianna Nacoste	Vice President	Jul-19 to Jun-21	0
Donald Young, Sr	Treasurer	Jul-19 to Jun-21	0
Gloria Nye	Secretary	Jul-19 to Jun-21	0
Carmen Johnson	Board Member		0
Paula Hebert Anderson	Board Member		0
Anne Watson	Board Member		0
Richard Lucito	Board Member		0
Orlander Jack	Board Member		0
Judy Johnson	Board Member		0
Shanna Dorion	Board Member		0
Lekethia Griffith	Board Member		0
Lawrence Dick, Jr	Board Member		<u>0</u>
			<u><u>0</u></u>