

# **CASA of Lafourche, Inc.**



## **Annual Report on Financial Statements**

**For the Year Ended December 31, 2018**

# CASA OF LAFOURCHE, INC.

For the Year Ended December 31, 2018

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# STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
CASA of Lafourche, Inc.

We have audited the accompanying financial statements of CASA of Lafourche, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those 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 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 the CASA of Lafourche, Inc. as of December 31, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Supplemental Schedule of Grant Income and Operating Cost, listed as supplemental information in the table of contents, are presented for purposes of additional analysis and are not a required part of the above 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 information is fairly stated in all material respects in relation to the financial statements taken as a whole.

### **Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

This schedule is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.



Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits and Other Payments to Agency Head are fairly stated, in all material respects, in relation to the basic 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 June 24, 2019, on our consideration of the internal control over financial reporting and 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* and should be considered in assessing the results of our audit.

*Stagni & Company*

Thibodaux, Louisiana  
June 24, 2019



**CASA of Lafourche, Inc.**  
*Statement of Financial Position*  
*December 31, 2018*

<b>ASSETS</b>	
Cash - checking account	\$ 222,088
Grants receivable - LA Supreme Court	20,292
Capital assets, net of accumulated depreciation	<u>7,464</u>
Total assets	<u><u>\$ 249,844</u></u>
<b>LIABILITIES</b>	
Accounts payable and accrued liabilities	\$ 5,824
Compensated Absences	<u>14,246</u>
Total liabilities	<u>20,070</u>
<b>NET ASSETS</b>	
Without donor restrictions	209,482
With donor restrictions	<u>20,292</u>
Total net assets	<u>229,774</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 249,844</u></u>

See Accompanying Notes to the Financial Statements.

**CASA of Lafourche, Inc.**  
*Statement of Activities*  
For the Year Ended December 31, 2018

	Without Donor Restrictions	With Donor Restrictions	TOTAL
<b>REVENUE AND OTHER SUPPORT:</b>			
Fund-raising activities	\$ 47,079	\$ -	\$ 47,079
Grants - corporate & private foundations	47,500	-	47,500
Donations	19,739	-	19,739
Miscellaneous	4,460	-	4,460
Grant - governmental	-	313,994	313,994
Satisfaction of restrictions	293,702	(293,702)	-
<i>Total revenue and other support</i>	412,480	20,292	432,772
<b>EXPENSES:</b>			
<b><i>Program services:</i></b>			
Court appointed special advocate	313,756	-	313,756
<b><i>Support services:</i></b>			
Management and general	83,689	-	83,689
Fund-raising expense	9,165	-	9,165
<i>Total support services</i>	92,854	-	92,854
<i>Total Expenses</i>	406,610	-	406,610
<b><i>Change in Net Assets</i></b>	5,870	20,292	26,162
<b>NET ASSETS</b>			
Beginning of year	203,612	-	203,612
End of year	\$ 209,482	\$ 20,292	\$ 229,774

See Accompanying Notes to the Financial Statements.

**CASA of Lafourche, Inc.**  
*Statement of Cash Flows*  
*For the Year Ended December 31, 2018*

<b>Cash flows from operating activities</b>	
Increase in net assets	\$ 26,162
Adjustments to reconcile net assets to net cash provided by operating activities:	
Depreciation	2,041
Changes in assets and liabilities:	
(Increase) decrease in grants receivable	5,163
Increase (decrease) in accounts payable	(595)
Increase (decrease) in compensated absences	3,511
<i>Net cash provided by operating activities</i>	<u>36,282</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	36,282
<b>Cash and cash equivalents</b>	
Beginning of year	185,806
End of year	<u><u>\$ 222,088</u></u>

See Accompanying Notes to the Financial Statements.

**CASA of Lafourche, Inc.**  
*Statement of Functional Expenses*  
*For the Year Ended December 31, 2018*

	<i>PROGRAM SERVICES</i>	<i>SUPPORT SERVICES</i>			<i>Total Expenses</i>
	<i>Court Appointed Special Advocate</i>	<i>Managment and General</i>	<i>Fund-raising</i>	<i>Total Support Services</i>	
Salaries & fringe benefits	\$ 131,197	\$ 38,619	\$ -	\$ 38,619	\$ 169,816
Administration - CASA AP	111,819	-	-	-	111,819
Supplies	813	1,419	7,289	8,708	9,521
Training	1,027	1,164	-	1,164	2,191
Operating expense	56,576	31,173	-	31,173	87,749
Printing	493	336	-	336	829
Professional fees	375	4,912	-	4,912	5,287
Travel	11,456	4,025	-	4,025	15,481
Depreciation expense	-	2,041	-	2,041	2,041
Other Fundraising	-	-	1,876	1,876	1,876
	<u>\$ 313,756</u>	<u>\$ 83,689</u>	<u>\$ 9,165</u>	<u>\$ 92,854</u>	<u>\$ 406,610</u>

See Accompanying Notes to the Financial Statements.

**CASA OF LAFOURCHE, INC.**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2018**

**INTRODUCTION**

CASA of Lafourche, Inc. (a nonprofit organization) is a member of the National Court Appointed Special Advocate Association. Their mission is to be an independent and objective presence in the courts and to speak for the best interests of abused and neglected children of Lafourche Parish. CASA of Lafourche promotes and supports trained community volunteers to represent children and help secure for each child a nurturing, safe, and permanent home.

**NOTE I      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies followed are described to enhance the usefulness of the financial statements to the reader. The financial statements of the CASA of Lafourche, Inc. (a nonprofit organization) have been prepared on the accrual basis; therefore, certain revenues and the related assets are recognized when awarded rather than when received and certain expenses are recognized when the obligation is incurred rather than when paid. These policies have been consistently applied in the preparation of the financial statements. The corporation has no capital stock.

**A.      BASIS OF PRESENTATION**

The financial statements are prepared on the accrual basis, under which revenues are recorded when earned, and expenses are recorded when the liability is incurred. CASA of Lafourche, Inc is required to report information regarding its financial position and activities based on the absence or existence of donor or grantor-imposed restrictions as follows:

- *Net assets without donor restrictions* – Net assets that are not subject to donor or grantor restrictions.
- *Net assets with donor restrictions* – Net assets subject to donor or grantor restrictions that may or will be met by actions of the Board or by the passage of time.

**B.      USE OF ESTIMATES**

The process of preparing financial statements in conformity with generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

**CASA OF LAFOURCHE, INC.**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2018**

**C. CASH AND CASH EQUIVALENTS**

For purposes of the statement of cash flows, CASA considers all highly liquid debt instruments purchased with an original maturity of ninety days or less to be cash equivalents. There were no restricted cash or equivalents at year-end.

**D. PROPERTY AND EQUIPMENT**

Property and equipment purchased with an original cost of \$500 or more are reported at historical cost. Donations of property and equipment are recorded as support at their estimated fair value as of the date received. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Property and equipment are depreciated using the straight-line method over their estimated useful lives as follows:

Equipment & furniture	5-10 years
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**E. REVENUE RECOGNITION**

Contributions received are recorded as support with or without donor restrictions depending on the existence and/or nature of those restrictions. Contributions are recognized when the donor makes a promise to give that is in substance unconditional. Donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Grant revenue is recognized as it is earned in accordance with approved contracts.

**F. ADVERTISING**

Advertising costs are expensed when incurred.

**CASA OF LAFOURCHE, INC.**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2018**

**G. INCOME TAX STATUS**

CASA of Lafourche, Inc. is exempt from federal income tax under Section 501 (C) (3) of the Internal Revenue Code. In addition, the organization qualifies for the charitable contribution deduction under section 170 (b) (1) (A) and has been classified as an organization that is not a private foundation under Section 509 (a) (2). Accordingly, no provision for income taxes is made in the financial statements.

**H. NATURE OF ACTIVITIES**

CASA of Lafourche, Inc. is a nonprofit organization that provides trained volunteers as court appointed special advocates to serve as liaisons between the courts and children placed in foster care. The Organization is primarily supported through donor contributions, grants, and fund-raising events. In the current year, approximately 73% of the Organization's support is from a grant from the Louisiana Supreme Court for the *CASA AP Grant* which is funded with state revenues and federal pass-thru revenues from the *Temporary Assistance for Families in Need* (TANF) program.

**I. EXPENSE ALLOCATION**

The costs of providing the program and other activities have been summarized on a functional basis in the Statement of Activities. Certain of those expenses have been allocated among the program and supporting services benefited based on estimates by management of the costs involved.

**J. CONTRIBUTED FACILITIES AND SERVICES**

Donated services are recognized as contributions in accordance with SFAS No. 116, "Accounting for Contributions Received and Contributions Made", if the services (a) create or enhance nonfinancial assets or (b) required specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Many individuals volunteer their time and perform a variety of tasks that assist the Organization with the advocacy program throughout the year that are not recognized as contributions in the financial statements since the recognition criteria under SFAS No. 116 were not met.

**K. VACATION AND SICK LEAVE**

Eligible employees will be granted paid vacation on the employee's anniversary date of each calendar year according to the following schedule.

Six months to one year	5 days
One to six years	10 days
Six years and up	15 days

**CASA OF LAFOURCHE, INC.**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2018**

**K. VACATION AND SICK LEAVE (continued)**

An employee becomes eligible to receive vacation benefits when they have successfully completed the six months of continuous employment. The employee will accrue the vacation time each month. During the 6 months-1-year time period, the employee will accrue one-sixth of the 5 days for each month worked.

Similarly, during the 1-6-year time period, the employee will accrue one-twelfth of 10 days for each month worked. For the 6-years and up time period, the employee will accrue one-twelfth of 15 days for each month worked. In any of the time periods, the employee may use or "borrow" unearned vacation time that will be granted in that time period. Any employee who works over 40 hours in a work week is allowed to flex that time in within the work week or bank that time in a compensatory time (comp time) bank that must be used within a year.

Unused paid vacation granted pursuant to this policy and unused comp time is carried forward to the next calendar year. Likewise, upon termination, resignation or retirement, CASA will compensate employees for unused paid vacation and comp time. The total of unused paid vacation and comp time at year end that is recorded on the financial statements is \$14,246.

Eligible employees will be granted 40 hours per year sick leave after three months of employment. This is granted on their anniversary date. Sick leave is not accrued nor paid upon separation.

**L. SUBSEQUENT EVENTS**

In accordance with FASB Accounting Standards Codification Topic 740 "Subsequent Events," events and transactions that occurred after the balance sheet date but before the financial statement were made available for potential recognition or disclosure in the financial statements must be evaluated. The subsequent events of the organization were evaluated through the date the financial statements were available to be issued (June 24, 2019).

**M. RECENT ACCOUNTING PRONOUNCEMENTS**

In August 2016, the FASB issued ASU NO. 2016-14, "*Presentation of Financial Statements of Not-for-Profit Entities*," with the stated purpose of improving financial reporting by those entities. Among other provisions, this ASU reduce the number of classes of net assets from three to two, requires the presentation of expenses in both natural and functional classifications, and requires additional disclosures concerning liquidity and the availability of financial resources. This standard is effective for fiscal years beginning after December 15, 2017 and requires the use of the retrospective transition method. CASA of Lafourche, Inc. adopted this standard for the year ended December 31, 2018 and its implementation is reflected in the financial statements.

**CASA OF LAFOURCHE, INC.**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2018**

**NOTE II      CONCENTRATION OF RISK**

CASA's primary sources of support are from grants awarded by the state. Management is always seeking funding for the upcoming years through renewals of current grants as well as by applying for new grants; however, in the event the Organization is unable to secure additional funding, the financial position of the Organization could be significantly impacted. The organization's support through state grants totaled 73% of total revenue for the year.

**NOTE III      CASH**

At year-end, CASA reported \$222,088 in book balances and \$220,736 of bank balances. The difference between book and bank balances is outstanding checks and deposits in transit at year end. These deposits are stated at cost, which approximates market. These deposits are secured from risk up to \$250,000 by federal depository insurance.

**NOTE IV      PROPERTY AND EQUIPMENT**

Property and Equipment consisted of the following:

Historical Cost	\$16,862
Accumulated Depreciation	<u>(9,398)</u>
Net book value	\$ 7,464

Depreciation expense for the year was \$2,041.

**NOTE V      OPERATING LEASE**

In November 2015, CASA of Lafourche moved its offices to 406 West 3<sup>rd</sup> Street, and entered into a commercial lease with Vicknair Properties, LLC, for a primary term of 5 years, commencing December 1, 2015 and ending midnight December 31, 2020. The lease has an option to renew the term of the lease for two additional five-year term. Rent for this lease was \$3,557 monthly, payable on the first of the month.

On January 5, 2015, CASA of Lafourche entered into a commercial lease with Lafourche Chamber of Commerce for an office in South Lafourche at 107 West 26<sup>th</sup> Street, Larose Louisiana, commencing on January 1, 2015. The lease has an option to renew for extended terms of 1 month each. The options will automatically be exercised unless the tenant gives written notice to the landlord not less than 90 days prior to the expiration of each term. Rent for this lease was \$1,800 per 6 months, payable in installments of \$300 per month.

**CASA OF LAFOURCHE, INC.**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2018**

**NOTE V OPERATING LEASE, continued**

Rent expense for the year was \$47,208 at year end, the minimum commitment for the next four years is:

YEAR ENDING	
<u>DEC 31,</u>	
2019	\$42,684
2020	\$42,684

**NOTE VI NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions consisted of:

CASA Grant receivable for program expenses	<u>\$20,292</u>
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**NOTE VIII BOARD COMPENSATION**

The Board of Directors is a voluntary board; therefore, no compensation was paid to any board member for the year.

**NOTE IX LITIGATION AND CLAIMS**

At the end of the year CASA of Lafourche had no litigation or claims pending.

## **Supplementary Information**

**CASA of Lafourche, Inc.**

*Supplemental Schedule of Grant Income and Operating Costs - Louisiana  
Supreme Court CASA AP Program*

*For the Year Ended December 31, 2018*

	<u>CASA AP</u>
Grant income	\$ 313,676
Expenditures:	
Program Services	
<i>Court Appointed Special Advocate</i>	
Salaries	105,739
Fringe	25,458
Professional fees	375
Operating expense	56,576
Travel	11,456
Training	1,027
Supplies	813
Printing/copy	493
Administration - TANF	111,819
Total expenditures	<u>313,756</u>
Change in net assets	<u>\$ (80)</u>

## **Other Information**

**CASA of Lafourche, Inc.**

Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the Year Ended December 31, 2018

**Agency Head Name: Aimee Lemmon, Executive Director**

<b>Purpose</b>	<b>Amount</b>
Salary	\$47,250
Benefits-insurance	\$4,774
Benefits-retirement	\$0
Deferred compensation (contributions made by the agency)	\$0
Benefits-other (describe)	\$0
Car allowance	\$0
Vehicle provided by government (enter amount reported on W-2 adjusted for various fiscal years)	\$0
Cell phone	\$760
Dues	\$0
Vehicle rental	\$0
Per diem	\$0
Reimbursements	\$0
Travel	\$506
Registration fees	\$0
Conference travel	\$0
Housing	\$0
Unvouchered expenses (example: travel advances, etc.)	\$0
Special meals	\$0
Other (including payments made by other parties on behalf of the agency head)	\$0

*This form is used to satisfy the supplemental reporting requirement of R.S. 24:513(A)(3)*

**Reports Required by  
*Government Auditing Standards***



# STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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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 Lafourche, Inc.  
Thibodaux, LA

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 the governmental activities and each major fund of the CASA of Lafourche, Inc. as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents and have issued our report thereon dated June 24, 2019.

### ***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the 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 internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 misstatements on a timely basis. A *material weakness* is a deficiency or 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control over financial reporting 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 the 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 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 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Stagni & Company*

June 24, 2019  
Thibodaux, Louisiana



**CASA OF LAFOURCHE, INC.**  
**SCHEDULE OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended December 31, 2018**

We have audited the accompanying financial statements of CASA of Lafourche, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities and cash flows for the year then ended and the related notes to the financial statements. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

***Section I Summary of Auditor's Reports***

- The auditor's report expresses an unmodified opinion on the basic financial statements.
- No instances of noncompliance under the provisions of the Louisiana Governmental Audit Guide were disclosed during the audit of the basic financial statements.
- CASA of Lafourche, Inc. received \$313,676 and expended \$313,756 funds as a pass through federal awards grant reported as the CASA AP grant.
- A management letter was not issued in conjunction with this audit.

***Section II Financial Statement Findings –***

- There were no financial statement findings during the audit of the basic financial statements.

***Section III Federal Award Findings –***

- Federal revenues and expenditures were not over the \$750,000 threshold for the year.

