

LOUISIANA CRISIS ASSISTANCE CENTER

FINANCIAL STATEMENTS AND AUDITOR'S REPORT

December 31, 2020

CASCIO & SCHMIDT, LLC
Certified Public Accountants

LOUISIANA CRISIS ASSISTANCE CENTER

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CASCIO & SCHMIDT, LLC

CERTIFIED PUBLIC ACCOUNTANTS

FRANCIS J. CASCIO, CPA
STEVEN A. SCHMIDT, CPA

MEMBERS
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SOCIETY OF LOUISIANA CERTIFIED
PUBLIC ACCOUNTANTS

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Directors
Louisiana Crisis Assistance Center

Report on the Financial Statements

We have audited the accompanying financial statements of Louisiana Crisis Assistance Center (a nonprofit corporation), which comprise the statement of financial position as of December 31, 2020, and the related statements of activities 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 controls 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 Louisiana Crisis Assistance Center as of December 31, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 18, 2021, on our consideration of Louisiana Crisis Assistance Center's 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* in considering Louisiana Crisis Assistance Center's internal control over financial reporting and compliance.

Cascio & Schmidt, LLC.

Metairie, Louisiana
May 18, 2021

LOUISIANA CRISIS ASSISTANCE CENTER

STATEMENT OF FINANCIAL POSITION

December 31, 2020

ASSETS

Current Assets

Cash		\$ 1,038,341
Investments (Notes A7 and B)		607,953
Receivables (Note A6)		
Grant (Note C)	117,954	
Other	<u>166,142</u>	<u>284,096</u>

Total current assets 1,930,390

Land, property, equipment-at cost (Notes A6 and D) 257,425

Other Assets

Deposits 5,850

Total assets \$ 2,193,665

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable and accrued liabilities	\$ 61,816	
Pension contribution payable	<u>60,528</u>	\$ <u>122,344</u>

Total current liabilities 122,344

Note payable (Note G) 279,962

Total liabilities 402,306

Commitments (Note E) -

Net Assets (Note A-2)

Without donor restrictions	1,737,134	
With donor restrictions (Note E)	<u>54,225</u>	

Total net assets 1,791,359

Total liabilities and net assets \$ 2,193,665

The accompanying notes are an integral part of this statement.

LOUISIANA CRISIS ASSISTANCE CENTER

STATEMENT OF ACTIVITIES

Year Ended December 31, 2020

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenues			
Grants	\$ -	\$ 1,408,000	\$ 1,408,000
Fees (Note A4)	173,345	-	173,345
Contributions	1,349	-	1,349
Interest income	103	-	103
Net assets released from restrictions	<u>1,418,022</u>	<u>(1,418,022)</u>	<u>-</u>
Total revenues	<u>1,592,819</u>	<u>(10,022)</u>	<u>1,582,797</u>
Expenses			
Salaries	1,131,114	-	1,131,114
Fringe benefits	270,142	-	270,142
Travel	31,656	-	31,656
Litigation expense	18,729	-	18,729
Occupancy expense	51,935	-	51,935
Office expense	84,079	-	84,079
Postage	2,547	-	2,547
Professional fees	20,498	-	20,498
Training	409	-	409
Vehicle expense	5,382	-	5,382
Depreciation	17,521	-	17,521
Other	<u>8,666</u>	<u>-</u>	<u>8,666</u>
Total expenses	<u>1,642,678</u>	<u>-</u>	<u>1,642,678</u>
Increase (decrease) in Net Assets	(49,859)	(10,022)	(59,881)
Net Assets, beginning of year	<u>1,786,993</u>	<u>64,247</u>	<u>1,851,240</u>
Net Assets, end of year	<u>\$ 1,737,134</u>	<u>\$ 54,225</u>	<u>\$ 1,791,359</u>

The accompanying notes are an integral part of this statement.

LOUISIANA CRISIS ASSISTANCE CENTER

STATEMENT OF CASH FLOWS

Year Ended December 31, 2020

Cash Flows from Operating Activities:

Change in net assets		\$ (59,881)
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:		
Depreciation	17,521	
Change in assets and liabilities:		
(Increase) in other receivables	7,479	
Increase (decrease) in accounts payable and accrued liabilities	(21,474)	
Increase (decrease) in pension contribution payable	<u>(1,624)</u>	<u>1,902</u>
Net cash (used in) operating activities		(57,979)
Cash flows from investing activities:		
Proceeds from sale of investments	<u>247</u>	
Net cash provided by investing activities		247
Cash flows from financing activities:		
Proceeds from note payable	<u>279,962</u>	
Net cash provided by financing activities		<u>279,962</u>
Net Increase (decrease) in cash and cash equivalents		222,230
Cash and cash equivalents, beginning of year		<u>816,111</u>
Cash and cash equivalents, end of year		\$ <u>1,038,341</u>

The accompanying notes are an integral part of this statement.

LOUISIANA CRISIS ASSISTANCE CENTER

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

NOTE A - SUMMARY OF ACCOUNTING POLICIES

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

1. Nature of Activities

The Louisiana Crisis Assistance Center is a nonprofit organization committed to provide quality legal representation to indigent people facing the death penalty in Louisiana.

2. Presentation of Financial Statements

Net assets and revenues, gains and losses are classified based on donor-imposed restrictions. Accordingly, the net assets and changes therein of the Louisiana Crisis Assistance Center, are classified as follows:

Without donor restrictions: Those resources that are not subject to donor-imposed restrictions. The board of directors has discretionary control over these resources. Designated amounts represent those net assets that the board has set aside for a particular purpose.

With donor restrictions: Those resources subject to donor imposed restrictions that will be satisfied by action or Louisiana Crisis Assistance Center, or by the passage of time.

3. Measure of Operations

The statement of activities report all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Corporation's ongoing activities. Non-operating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

4. Revenue From Contracts With Customers - Fees

Revenue is recognized as performance obligations are satisfied. Performance obligations are determined based on the nature of the services provided and are recognized either over time or at a point in time. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred through a point in time in relation to total actual charges incurred. Louisiana Crisis Assistance Center believes that this method provides a useful depiction of the provision of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. Revenue for performance obligations satisfied at a point in time are recognized when goods or services are provided to the clients and it is not required to provide additional goods or services.

The courts assign cases to Louisiana Crisis Assistance Center to defend at transaction prices set by the courts. These transaction prices are the amounts to which the Corporation expects to be entitled in exchange for transferring services to the clients.

LOUISIANA CRISIS ASSISTANCE CENTER

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

4. Revenue From Contracts With Customers - Fees - Continued

Louisiana Crisis Assistance Center elected to apply the optional exemption in FASB ASC 606-10-50-14(a) because all of the performance obligations relate to contracts with a duration of less than one year. Under this exemption, it is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. Any unsatisfied or partially unsatisfied performance obligations at the end of the year are completed within days or weeks of the end of the year.

There has been no change in the recognition of revenue from the prior year.

5. Contributed Support

Contributed support is reported Without Donor Restrictions or With Donor Restrictions depending on the existence of donor stipulations that limit the use of the support. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restrictions are accomplished, "with donor restrictions" net assets are reclassified to "without donor restrictions" net assets and reported in the statement of activity as "net assets released from restrictions."

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

6. Receivables

The Corporation considers accounts receivable to be fully collectible since the balance consists primarily of payments due from governmental agencies and government contracts. If amounts due become uncollectible, they will be charged to operations when that determination is made.

7. Investments

Under FASB ASC 320, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the Statement of Financial Position. Unrealized gains or losses are included in the change in net assets.

8. Property, Building and Equipment

The Louisiana Crisis Assistance Center records property acquisitions at cost. Donated assets are recorded at estimated value at date of donation. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives, principally on the straight-line method.

It is the policy of the corporation to capitalize all property, furniture and equipment with an acquisition cost in excess of \$5,000.

LOUISIANA CRISIS ASSISTANCE CENTER
NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2020

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

9. Cash Equivalents

For the purpose of the statement of cash flows, the corporation considers all demand deposit accounts and investments with original maturities of three months or less to be cash equivalents.

10. 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 those estimates.

11. Fair Values of Financial Instruments

Generally accepted accounting principles require disclosure of fair value information about financial instrument for which it is practicable to estimate fair value, whether or not recognized in the statement of financial position. Cash and cash equivalents carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of those instruments.

12. Functional Allocation of Expenses

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

13. Subsequent Events

The Corporation evaluated subsequent events from December 31, 2020 through May 18, 2021, which is the date that the financial statements were available to be issued. The Corporation concluded that no material events or transactions occurred subsequent to December 31, 2020.

14. Recently Issued Accounting Standards

In May 2014, the FASB issued ASU 2014-09, Revenue from Contracts with Customers, to improve the consistency of revenue recognition practices across industries for economically similar transactions. The core principle is that an entity recognizes revenue for goods or services to customers in an amount that reflects the consideration it expects to receive in return. This ASU was effective for the year ended December 31, 2020 and was implemented for that year. It did not affect the Statement of Financial Position nor the Statement of Activities, however, the required disclosure is at Note A-4.

In February 2016, the FASB issued ASU 2016-2, Leases. The ASU changes the accounting for leases, primarily by the recognition of lease assets and lease liabilities for leases classified as operating leases under current GAAP. This ASU will be effective for the year ending December 31, 2021.

LOUISIANA CRISIS ASSISTANCE CENTER

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2020

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

14. Recently Issued Accounting Standards - Continued

In January 2016, the FASB issued ASU 2016-01, *Recognition and Measurement of Financial Assets and Financial Liabilities*. This update eliminates the requirement to disclose the fair value of financial instruments measured at cost. This ASU has been adopted for the year ended December 31, 2020. The ASU did not have any impact on the financial statements.

NOTE B - INVESTMENTS

Investments, cost and approximate market value at December 31, 2020, consist of the following:

	Fair Market Value	Cost
Money market account	\$ <u>607,953</u>	\$ <u>607,953</u>

NOTE C - GRANT RECEIVABLE

Grant receivable at December 31, 2020, consists of the following:

State of Louisiana - Public Defender Board	\$ <u>117,954</u>
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NOTE D - LAND, PROPERTY AND EQUIPMENT

Land, property, and equipment at December 31, 2020 consist of the following:

Building	\$ 95,426
Building improvements	346,562
Equipment	49,260
Transportation equipment	<u>24,357</u>
	515,605
Less accumulated depreciation	<u>(318,180)</u>
	197,425
Land	<u>60,000</u>
	\$ <u>257,425</u>

The depreciation expense for the year ended December 31, 2020 totaled \$17,521.

LOUISIANA CRISIS ASSISTANCE CENTER
NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2020

NOTE E - WITH DONOR RESTRICTION NET ASSETS

With donor restriction net assets at December 31, 2020 consist of the following:

State of Louisiana - Public Defender Board	\$ <u>54,225</u>
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These are grant funds which will be used for program expenditures during the year ending December 31, 2021.

NOTE F - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Corporation's financial assets available within one year of the balance sheet date to meet its cash needs for general expenditures, including program expenditures, are as follows:

Cash	\$ 1,038,341
Investments	607,953
Grants and fees receivable	<u>284,096</u>
	\$ <u>1,930,390</u>

The Corporation's liquidity management policy is to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

NOTE G - NOTE PAYABLE

The note payable is a Payroll Protection Program note under the CARES Act, payable to a financial institution with interest at 0.98%, maturing in November 2022.

There was no interest expense for the year ended December 31, 2020.

NOTE H - INCOME TAXES

The Louisiana Crisis Assistance Center is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

The Louisiana Crisis Assistance Center has adopted the provisions of FASB ASC 740-10-25, which requires that a tax position be recognized or derecognized based on a "more likely than not" threshold. This applies to positions taken or expected to be taken in a tax return. The Louisiana Crisis Assistance Center does not believe its financial statements include any uncertain tax positions.

NOTE I - BOARD OF DIRECTORS COMPENSATION

The board of directors is a voluntary board; therefore, no compensation was paid to any board member during the year ended December 31, 2020.

LOUISIANA CRISIS ASSISTANCE CENTER
NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2020

NOTE J - RETIREMENT PLAN

The Corporation sponsors a defined contribution pension plan covering all employees. The Corporation decides the amount, if any, to contribute each year based on a percentage of annual compensation. The percentage for the year ended December 31, 2020 was 5% to 10% based on a certain number of years of service, there was no change in rate from the prior year. The pension expense for the year ended December 31, 2020 totaled \$60,528.

NOTE K - FUNCTIONAL EXPENSES

The functional expenses for the year ended December 31, 2020 consist of the following:

	<u>PROGRAM SERVICES</u> <u>Indigent Defense Services</u>	<u>SUPPORTIVE SERVICES</u> <u>Management and General</u>	<u>Total</u>
Salaries	\$ 1,035,941	\$ 95,173	\$ 1,131,114
Fringe benefits	205,308	64,834	270,142
Travel	31,656	-	31,656
Litigation expense	18,729	-	18,729
Occupancy expense	46,741	5,194	51,935
Office expense	67,263	16,816	84,079
Postage	2,038	509	2,547
Professional fees	-	20,498	20,498
Training	409	-	409
Vehicle expense	5,382	-	5,382
Depreciation	14,017	3,504	17,521
Other	6,933	1,733	8,666
	<u>\$ 1,434,417</u>	<u>\$ 208,261</u>	<u>\$ 1,642,678</u>

NOTE L - FAIR VALUE MEASUREMENTS

The Corporation's investments are reported at fair value in the accompanying statement of financial position. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Corporation believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy consists of the following three categories:

- Level 1 - Quoted market prices in active markets for identical assets or liabilities that the Corporation has the ability to access.
- Level 2 - Observable market based inputs or unobservable inputs that are corroborated by market data.
- Level 3 - Unobservable inputs that are not corroborated by market data.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions.

LOUISIANA CRISIS ASSISTANCE CENTER
NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2020

NOTE L - FAIR VALUE MEASUREMENTS - Continued

FASB ASC 820-10, Fair Value Measurements, requires disclosure of the estimated fair value of certain financial instruments and the methods and significant assumptions used to estimate their fair value. Financial instruments within the scope are included in the table below.

	<u>Fair value Measurement of Reporting Date</u>			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
Money market account	\$ <u>607,953</u>	\$ <u>607,953</u>	\$ <u>-</u>	\$ <u>-</u>

The assumptions to estimate fair values are as follows:

1. Investment carrying amounts reported in the Statement of Financial Position approximate fair values because of the short maturities of those instruments.

NOTE M - CONCENTRATION OF CREDIT RISK

As of December 31, 2020, the corporation's cash balances consist of the following:

Cash balance, per bank statements	\$ 1,647,541
Less: FDIC insurance	(250,000)
SPIC insurance	(<u>500,000</u>)
Unsecured balances	\$ <u>897,541</u>

The Louisiana Crisis Assistance Center invests in money market funds. Investments are subject to various risks; such as interest rate, credit and overall market volatility risk.

The grant receivable due from the State of Louisiana - Public Defender Board accounts for 100% of the total grants receivable.

LOUISIANA CRISIS ASSISTANCE CENTER
NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2020

NOTE N - ECONOMIC DEPENDENCY

The Louisiana Crisis Assistance Center received the majority of its revenue from funds provided by the State of Louisiana Public Defender Board. The contract amounts are appropriated each year by the state government. If significant budget cuts are made at the state level, the amount of the funds the corporation receives could be reduced significantly and have an adverse impact on its operations.

The corporation's support through state contracts totaled 87% for the year ended December 31, 2020.

NOTE O - COVID 19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Center's financial condition, liquidity, and future results of operations. Management is actively monitoring the global situation on its financial condition, liquidity, operations, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Center is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for the year 2021.

SUPPLEMENTAL INFORMATION

LOUISIANA CRISIS ASSISTANCE CENTER
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER

For the year ended December 31, 2020

Agency Head Name: Richard J. Bourke

<u>Purpose</u>	<u>Amount</u>
Compensation	\$ 121,192
Benefits - hospitalization and dental insurance	19,420
Benefits - retirement	12,119
Benefits - disability	774
Parking expense	2,480
Travel - legal cases	469
Travel - conference	71
Continuing professional education fees and bar dues	1,657
Reimbursements - miscellaneous	270

CASCIO & SCHMIDT, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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MEMBERS
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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
Louisiana Crisis Assistance Center

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 Louisiana Crisis Assistance Center a nonprofit corporation) which comprise the statement of financial position as of December 31, 2020, and the related statements of activities, and cash flows and for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 18, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements we considered Louisiana Crisis Assistance Center's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Louisiana Crisis Assistance Center's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Louisiana Crisis Assistance Center'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 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 that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in the 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 Louisiana Crisis Assistance Center's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Standards Auditing* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for an other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Cassio & Schmidt, LLP

Metairie, Louisiana
May 18, 2021

LOUISIANA CRISIS ASSISTANCE CENTER

SCHEDULE OF FINDINGS AND RESPONSES

For the year ended December 31, 2020

A. INTERNAL CONTROL OVER FINANCIAL REPORTING

There were no significant deficiencies for the year ended December 31, 2020.

B. COMPLIANCE AND OTHER MATTERS

There were no compliance and other matters noted for the year ended December 31, 2020.

C. QUESTIONED COSTS

There were no questioned costs for the year ended December 31, 2020.

D. STATUS OF PRIOR YEAR AUDIT FINDINGS

There were no prior year audit findings.