

CASA OF WEST CENLA, INC.
DERIDDER, LOUISIANA

ANNUAL FINANCIAL STATEMENTS
WITH INDEPENDENT ACCOUNTANT'S REVIEW REPORT
JUNE 30, 2025

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
CASA of West CenLA, Inc.
DeRidder, Louisiana

We have reviewed the accompanying financial statements of CASA of West CenLA, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United State of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of CASA of West CenLA, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Supplementary Information

The supplementary information included in Schedules 1 and 2 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 supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

A handwritten signature in black ink that reads "J. M. Windham, CPA". The signature is written in a cursive style.

DeRidder, Louisiana
October 3, 2025

FINANCIAL STATEMENTS

Statement of Financial Position
June 30, 2025

ASSETS

Current assets	
Cash and cash equivalents	\$ 335,733
Receivables:	
Grants receivable	31,059
Prepaid insurance	<u>3,420</u>
Total current assets	<u>\$ 370,212</u>
Noncurrent assets	
Capital assets-net	<u>\$ 6,319</u>
Total assets	<u><u>\$ 376,531</u></u>

LIABILITIES AND NET ASSETS

Current liabilities	
Accounts payable	\$ 531
Payroll taxes payable	<u>3,359</u>
Total current liabilities	<u>\$ 3,890</u>
Net Assets:	
Without donor restrictions	<u>\$ 372,641</u>
Total liabilities and net assets	<u><u>\$ 376,531</u></u>

The accompanying notes are an integral part of this statement.

Statement of Activities
For the Year Ended June 30, 2025

<u>SUPPORT AND REVENUE</u>	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<u>SUPPORT</u>			
TANF federal grant	\$ -	\$ 173,712	\$ 173,712
CASA AP state grant	-	130,410	130,410
Other contributions	44,586	-	44,586
In-kind donations	71,345	-	71,345
Net assets released from restrictions	304,122	(304,122)	-
Total support	<u>\$ 420,053</u>	<u>\$ -</u>	<u>\$ 420,053</u>
<u>REVENUE</u>			
Interest and dividends	\$ 4,581	\$ -	\$ 4,581
Employee retention credit	81,993	-	81,993
Total revenue	<u>\$ 86,574</u>	<u>\$ -</u>	<u>\$ 86,574</u>
Total support and revenue	<u>\$ 506,627</u>	<u>\$ -</u>	<u>\$ 506,627</u>
Expenses:			
Program services			
Court appointed special advocates	\$ 334,476	\$ -	\$ 334,476
Supporting services			
General and administrative	74,087	-	74,087
Total expenses	<u>\$ 408,563</u>	<u>\$ -</u>	<u>\$ 408,563</u>
Increase (decrease) in net assets	\$ 98,064	\$ -	\$ 98,064
Net assets at beginning of year	<u>274,577</u>	<u>-</u>	<u>274,577</u>
Net assets at end of year	<u>\$ 372,641</u>	<u>\$ -</u>	<u>\$ 372,641</u>

The accompanying notes are an integral part of this statement.

Statement of Functional Expenses
For the Year Ended June 30, 2025

	Program Services	Supporting Services	
	Court Appointed Special Advocates	General and Administrative	Total
Salaries and related benefits	\$ 106,670	\$ 65,354	\$ 172,024
Payroll taxes	8,431	5,017	13,448
Health insurance	13,515	1,838	15,353
Retirement expense	2,704	1,422	4,126
Total salaries and related expenses	<u>\$ 131,320</u>	<u>\$ 73,631</u>	<u>\$ 204,951</u>
Program supplies	\$ 19,887	\$ -	\$ 19,887
Telephone	4,885	-	4,885
Dues/licenses/permits	600	-	600
Online subscriptions	6,963	-	6,963
Occupancy	16,200	-	16,200
Travel and mileage reimbursement	7,750	456	8,206
Postage	1,884	-	1,884
Repairs and maintenance	7,620	-	7,620
Background checks	2,881	-	2,881
Insurance	6,350	-	6,350
Recruitment	20,091	-	20,091
Training	5,905	-	5,905
Community awareness	421	-	421
In-kind expenditures	71,345	-	71,345
Professional fees	20,502	-	20,502
Utilities	7,985	-	7,985
Miscellaneous	628	-	628
Total expenses before depreciation	<u>\$ 333,217</u>	<u>\$ 74,087</u>	<u>\$ 407,304</u>
Depreciation			
Purchased assets	<u>\$ 1,259</u>	<u>\$ -</u>	<u>\$ 1,259</u>
Total expenses	<u>\$ 334,476</u>	<u>\$ 74,087</u>	<u>\$ 408,563</u>

The accompanying notes are an integral part of this statement.

Statement of Cash Flows
For the Year Ended June 30, 2025

Cash flows from operating activities:	
Cash received from grants	\$ 298,299
Cash received from contributions	44,586
Cash received from interest and dividend income	4,581
Cash received from employee retention credit	81,993
Cash payments for program activities	(130,414)
Cash payments to employees for services	(202,737)
Net cash provided by operating activities	<u>\$ 96,308</u>
Net increase (decrease) in cash and cash investments	
	\$ 96,308
Cash and cash investments, July 1, 2024	239,425
Cash and cash investments, June 30, 2025	<u><u>\$ 335,733</u></u>
Reconciliation of net income from operations to net cash provided by operating activities:	
Net income (loss) from operations	
	\$ 98,064
Adjustments to reconcile net income (loss) from operations to net cash provided by operating activities:	
Depreciation	\$ 1,259
Change in assets and liabilities:	
Increase in grants receivable	(5,823)
Increase in accounts payable	137
Decrease in prepaid insurance	457
Increase in payroll taxes payable	2,214
Net cash provided by operating activities	<u><u>\$ 96,308</u></u>

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

CASA of West CenLA, Inc.

Notes to the Financial Statements
For the Year Ended June 30, 2025

Introduction

CASA of West CenLA, Inc. (Court Appointed Special Advocate of West CenLA, Inc.) is a Louisiana non-profit corporation and a member of the National Court Appointed Special Advocate Association. This corporation is organized and it shall be operated exclusively for charitable, religious, and educational purposes, within the meaning of Section 501 (c) (3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, including for purposes, to purchase, acquire, hold, use, manage, alienate or encumber property of any kind, necessary and proper to advocate for and protect the best interest of abused, neglected, and dependent children, and the making of distributions to organizations that qualify as exempt organizations under section 501 (c) (3) of the Internal Revenue Code or the corresponding section of any future federal tax code. The Board of Directors consists of ten appointed board members that are not compensated for their services.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed are described to enhance the usefulness of the financial statements to readers. The financial statements of CASA of West CenLA, Inc. have been prepared on the accrual basis; therefore, certain revenues and the related assets are recognized when earned 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 Organization has no capital stock.

A. Basis of Accounting

The financial statements are presented in accordance with Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations* and Accounting Standards Update No. 2016-14 – *Not-for-Profit Entities: Presentation of Financial Statements of Not-for-Profit Entities (ASU 2016-14)*, which requires the organization to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. In addition, the Organization is required to present a statement of cash flows.

B. Cash and Cash Equivalents

The Organization's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition and are reported in the statement of cash flows.

C. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. Such donations are reported as unrestricted contributions 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 contributions. 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 net assets with donor restrictions to net assets without donor restrictions at that time. CASA of West CenLA, Inc. maintains a threshold level of \$1,000 or more for capitalizing capital assets.

CASA of West CenLA, Inc.

Notes to the Financial Statements (Continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is included as part of the capitalized value of the assets constructed. There was no interest expense incurred during the current fiscal year.

Capital assets are depreciated using the straight-line method with the following estimated lives.

<u>Description</u>	<u>Estimated Lives</u>
Furniture and fixtures	5 - 10 years
Equipment	5 - 10 years

D. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of CASA of West CenLA, Inc., which are either unusual in nature or infrequent in occurrence. Subsequent events have been evaluated through October 3, 2025, the date that the financial statements were available to be issued.

E. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent 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.

F. Income Taxes

The Organization is qualified as an exempt organization under Section 501 (c) (3) of the Internal Revenue Code and is not subject to federal income tax. In addition, the Organization qualifies for the charitable contribution deduction under section 170(b)(1)(A) of the Internal Revenue code and has been determined by the Internal Revenue Service not to be a private foundation within Section 509 (a) of the Code.

G. Donated Facilities, Materials and Services

Donated materials, equipment, and use of facilities (if any) are reflected as contributions in the accompanying statements at their estimated values at the date of receipt. Donated services (if any) 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) require specialized skills, are performed by people with those skills and would otherwise be purchased by the organization. Volunteers also provided services throughout the year that are not recognized as contributions in the financial statements since the criteria for SFAS No. 116 are not met.

H. Concentration of Risk

CASA of West CenLA, Inc.'s primary sources of support are from grants awarded by the federal government and the state. Management is always seeking funding for the upcoming years through renewals of current grants as well as 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.

Notes to the Financial Statements (Continued)

I. Subsequent Events

The accounting records of the Organization were reviewed subsequent to year end and through the date the auditor's report was issued for subsequent events that could materially affect the financial statements. No subsequent events were found during this period that would materially affect the financial statements.

J. Recent Financial Accounting Pronouncements

During the year ended June 30, 2025, CASA of West CenLA, Inc. adopted the requirements of the Financial Accounting Standards Board's Accounting Standards Update No. 2016-14 – *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities (ASU 2016-14)*. This update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return between not-for-profit entities. A key change required by ASU 2016-14 is a change in the net asset classes used in the financial statements. Amounts previously reported as unrestricted net assets are now reported as net assets without donor restrictions and amounts previously reported as temporarily restricted net assets and permanently restricted net assets are now reported as net assets with donor restrictions.

K. Restrictions on Contributions of Long-lived Assets

CASA of West CenLA, Inc. has not adopted a policy for implying time restrictions on contributions of long-lived assets and contributions of cash and other assets restricted to purchasing them. As of June 30, 2025, CASA of West CenLA, Inc. has had no contributions of long-lived assets or assets that would be used to acquire them.

2. ECONOMIC DEPENDENCY

The Organization receives a substantial portion of its total support from TANF (Temporary Assistance for Needy Families) and CASA AP (Assistance Program). During the period ended June 30, 2024, CASA of West CenLA, Inc. received \$173,712 and \$130,410 respectively in grant support, which represents 72.40% of total support.

3. CASH AND CASH EQUIVALENTS

At June 30, 2025, the Organization had cash and cash equivalents (book balances) totaling \$335,733 as follows:

Demand deposits	\$ 234,510
Time deposit	100,816
Petty cash	407
Total	<u>\$ 335,733</u>

These deposits are stated at cost, which approximates market. At June 30, 2025, the Organization has \$340,497 in deposits (collected bank balances). These deposits are secured from risk by \$340,497 of federal deposit insurance.

CASA of West CenLA, Inc.

Notes to the Financial Statements (Continued)

4. RECEIVABLES

The following is a summary of receivables for June 30, 2025:

<u>Class of Receivable</u>	
Grants:	
CASA AP state grant	<u>\$ 31,059</u>

5. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2025, for the Organization is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated				
Equipment	\$ 13,986	\$ -	\$ -	\$ 13,986
Furniture and fixtures	13,999	-	-	13,999
Total capital assets being depreciated	<u>\$ 27,985</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,985</u>
Less accumulated depreciation for:				
Equipment	\$ 10,875	\$ 608	\$ -	\$ 11,483
Furniture and fixtures	9,532	651	-	10,183
Total accumulated depreciation	<u>\$ 20,407</u>	<u>\$ 1,259</u>	<u>\$ -</u>	<u>\$ 21,666</u>
Total capital assets being depreciated, net	<u>\$ 7,578</u>	<u>\$ (1,259)</u>	<u>\$ -</u>	<u>\$ 6,319</u>

6. ACCOUNTS AND OTHER PAYABLES

The following is a summary of payables at June 30, 2025:

<u>Class of Payable</u>	
Accounts payable	\$ 531
Payroll taxes payable	3,359
Total accounts and other payables	<u>\$ 3,890</u>

7. NET ASSETS

As required by ASU 2016-14, net assets have been reclassified into two categories: Without donor restrictions and with donor restrictions. The classification is as follows:

Without donor restrictions	\$ 372,641
With donor restrictions	-
Total net assets	<u>\$ 372,641</u>

8. LITIGATION AND CLAIMS

At June 30, 2025, CASA of West CenLA, Inc. had no litigation or claims pending.

9. PENSION PLAN

Substantially all employees of CASA of West CenLA, Inc. are members of the CASA of West Central Louisiana 408 (p) Plan, a Savings Incentive Match Plan for Employees of Small Employers (SIMPLE).

Employees may contribute up to a maximum amount permitted by law, \$16,000 and \$16,500 for the calendar years 2024 and 2025 respectively, and if the employee has attained age fifty by the end of the year, an additional contribution can be made in the amount of \$3,500 and \$3,500 for calendar years 2024 and 2025 respectively. However, for individuals who attain age 60, 61, 62, or 63 for tax years beginning after 2023, the additional contribution is \$5,250.

Each payroll period the employer will make regular matching contributions to the employee's account equal to 100% of the employee's contributions, up to a maximum contribution of 3% of the employee's compensation. The employee is fully vested on their employee elected contributions and employer contributions immediately. Investment elections are made by the employee upon eligibility and may be invested in any of the available investment funds offered by the administrator. The employer's contribution to the plan for the year ending June 30, 2025 was \$4,127.

10. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

CASA of West CenLA, Inc. maintains operating revenue for general expenditures. The current financial assets totaled \$335,733 at June 30, 2025 and are available for general expenditures; that is, without donor or other restrictions limiting their use.

As part of CASA of West CenLA, Inc.'s liquidity management, it primarily maintains its current assets in cash and cash equivalents.

OTHER SUPPLEMENTAL INFORMATION

Schedule of CASA Assistance Program TANF
Revenue and Expenditure Activity
For the Year Ended June 30, 2025

Revenues and support:	
TANF federal grant	\$ 173,712
CASA AP state grant	130,410
Total revenues and support	<u>\$ 304,122</u>
Expenditures:	
Salaries	\$ 171,950
Fringe benefits	35,956
Operating expenses	65,192
Travel	6,537
Supplies	8,993
Professional fees	9,324
Training	6,273
Total expenditures	<u>\$ 304,225</u>
Increase (decrease) in net assets	<u>\$ (103)</u>

Schedule of Compensation, Benefits and
Other Payments to Agency Head
For the Year Ended June 30, 2025

Agency Head Name - Tommy Edwards

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 47,403
Benefits - insurance	-
Benefits - retirement	1,422
Deferred compensation	330
Benefits - other	-
Car allowance	-
Vehicle provided by government	-
Cell phone	-
Dues	-
Vehicle rental	-
Per diem	-
Reimbursements	-
Travel - mileage reimbursement	-
Travel - meal reimbursement	-
Registration fees	-
Conference travel	-
Housing	-
Unvouchered expenses	-
Special meals	-
Other	-

Windham & Reed, L.L.C.

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Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Directors
CASA of West CenLA, Inc.
And the Legislative Auditor:

We have performed the procedures enumerated below on the Organization's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2025, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Organization's management is responsible for its financial records and compliance with applicable laws and regulations.

The Organization has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Organization's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2025. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.

No exceptions noted.

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.

No exceptions noted.

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

No exceptions noted.

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

No exceptions noted.

5. Report whether the selected disbursements were approved in accordance with the Agency's policies and procedures.

No exceptions noted.

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

Not applicable.

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.

No exceptions noted.

Open Meetings

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

No exceptions noted.

Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website at

[https://app.la.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/\\$FILE/Open%20Meetings%20Law%20FAQ.pdf](https://app.la.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/$FILE/Open%20Meetings%20Law%20FAQ.pdf), to determine whether a non-profit agency is subject to the open meetings law.

Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

No exceptions noted.

State Audit Law

10. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

No exceptions noted.

11. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Not applicable.

Prior-Year Comments

12. Obtain and report management's representation as to whether any prior year suggestions, recommendations, and/or comments have been resolved.

None noted.

We were engaged by the Organization to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Organization's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

CASA of West CenLA, Inc.
Board of Directors

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the Organization's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



John A. Windham, CPA
October 3, 2025

ATTACHMENTS:
SIGNED LOUISIANA ATTESTATION QUESTIONNAIRE

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-Public Agencies)

Dear Chief Executive Officer:

Attached is the Louisiana Attestation Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of the review/attestation engagement of Louisiana quasi-public agencies. The completed and signed questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting.

The completed and signed attestation questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the independent certified public accountant at the beginning of the engagement.** The CPA will, during the course of his/her engagement, perform certain agreed-upon procedures to the responses in the questionnaire. It is not necessary to return the questionnaire to the Legislative Auditor's office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the CPA during the course of his/her engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Michael J. Waguespack, CPA
Louisiana Legislative Auditor

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Agencies)

July 29, 2025 (Date Transmitted)

Windham & Reed CPA, L.L.C.
1620 N. Pine Street
DeRidder, LA 70634

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2025 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes No N/A

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes No N/A

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes No N/A

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes No N/A

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

Budget

Yes No N/A

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Reporting

Yes No N/A

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No N/A

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No [] N/A []

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No [] N/A []

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [] No [] N/A

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes No [] N/A []

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No [] N/A []

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes No [] N/A []

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes No [] N/A []

We have provided you with all relevant information and access under the terms of our agreement.

Yes No [] N/A []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes No [] N/A []

We are not aware of any material misstatements in the information we have provided to you.

Yes No [] N/A []

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

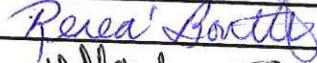
Yes No [] N/A []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal

controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [X] No [] N/A []

The previous responses have been made to the best of our belief and knowledge.

 Executive Director 8/14/15 Date
 Treasurer Renea Boate 8/14/15 Date
 President MK DOKWAL 8/14/15 Date