

Financial Report

CASA New Orleans

December 31, 2021



Financial Report
CASA New Orleans
December 31, 2021

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CASA New Orleans
New Orleans, Louisiana

December 31, 2021 and 2020

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors,
CASA New Orleans,
New Orleans, Louisiana

Opinion

We have audited the accompanying financial statements of CASA New Orleans (a nonprofit organization) (the "Organization"), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 2021, 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.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, which raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, which raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information in Schedule 1 is presented for purposes of additional analysis, is required by the Louisiana Revised Statute 24:513(A)(3) and is not a required part of the financial statements. The information in Schedule 1 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 as a whole.

Report on Summarized Comparative Information

We have previously audited the Organization's 2020 financial statements, and our report dated September 17, 2021, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2020 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 23, 2022 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the Organization's 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 the Organization's internal control over financial reporting and compliance.



Certified Public Accountants.

New Orleans, Louisiana,
September 23, 2022.

STATEMENT OF FINANCIAL POSITION**CASA New Orleans**
New Orleans, LouisianaDecember 31, 2021
(with comparative totals for 2020)

	<u>2021</u>	<u>2020</u>
ASSETS		
Cash	\$ 31,896	\$ 92,302
Grant receivable	93,513	55,599
Deposits	<u>3,750</u>	<u>3,750</u>
Total assets	<u>\$129,159</u>	<u>\$151,651</u>
LIABILITIES		
Accounts payable and accrued expenses	\$ 7,585	\$ 16,501
Accrued vacation	<u>28,549</u>	<u>28,561</u>
Total liabilities	36,134	45,062
NET ASSETS		
Without donor restrictions	<u>93,025</u>	<u>106,589</u>
Total liabilities and net assets	<u>\$129,159</u>	<u>\$151,651</u>

See notes to financial statements.

STATEMENT OF ACTIVITIES**CASA New Orleans**
New Orleans, LouisianaFor the year ended December 31, 2021
(with comparative totals for 2020)

	2021		2020	
	Without Donor Restrictions	With Donor Restrictions	Totals	Totals Only
Revenues and Other Support				
Grant appropriations - government	\$ -	\$335,536	\$335,536	\$319,391
Contributions	113,140	13,000	126,140	200,561
Paycheck Protection Program loan forgiveness	78,867	-	78,867	78,800
In-kind contribution	9,000	-	9,000	9,000
United Way	2,553	-	2,553	5,302
Special events (net of expenses of \$1,177 for 2020)	-	-	-	2,896
Other	10,248	-	10,248	2,103
	<u>213,808</u>	<u>348,536</u>	<u>562,344</u>	<u>618,053</u>
Net assets released from restrictions	348,536	(348,536)	-	-
	<u>562,344</u>	<u>-</u>	<u>562,344</u>	<u>618,053</u>
Expenses				
Program services	450,216	-	450,216	467,426
General and administrative	106,465	-	106,465	107,243
Fundraising	19,227	-	19,227	20,016
	<u>575,908</u>	<u>-</u>	<u>575,908</u>	<u>594,685</u>
Change in Net Assets	(13,564)	-	(13,564)	23,368
Net Assets				
Beginning of year	106,589	-	106,589	83,221
End of year	<u>\$93,025</u>	<u>\$ -</u>	<u>\$ 93,025</u>	<u>\$106,589</u>

See notes to financial statements.

STATEMENT OF FUNCTIONAL EXPENSES**CASA New Orleans**
New Orleans, LouisianaFor the year ended December 31, 2021
(with comparative totals for 2020)

	2021			2020	
Program	Management	Fundraising	Totals	Totals	
Services - Special Advocate	and General			Only	
Salaries	\$265,039	\$ 66,256	\$13,251	\$344,546	\$362,411
Payroll taxes and benefits	72,610	18,488	5,199	96,297	106,449
Rent	48,610	4,401	-	53,011	49,037
Professional fees	12,692	10,410	-	23,102	11,810
Project expense	11,991	-	-	11,991	13,539
Insurance	7,529	837	-	8,366	7,713
Miscellaneous	8,064	-	-	8,064	10,719
Office expense	4,448	555	556	5,559	3,466
Technology expense	4,422	491	-	4,913	2,557
Equipment expense	3,688	410	-	4,098	6,126
Dues and subscriptions	3,816	-	-	3,816	4,362
Payroll services	-	3,762	-	3,762	3,842
Telephone	3,344	372	-	3,716	3,631
Printing and postage	1,899	90	221	2,210	2,336
Training	1,004	225	-	1,229	2,842
Travel	610	152	-	762	2,013
Advertising and marketing	450	-	-	450	1,444
Bank fees	-	16	-	16	388
Event expense	-	-	-	-	1,177
Total expenses	450,216	106,465	19,227	575,908	595,862
Less special event expenses netted with revenues	-	-	-	-	(1,177)
Total expenses	<u>\$450,216</u>	<u>\$106,465</u>	<u>\$19,227</u>	<u>\$575,908</u>	<u>\$594,685</u>

See notes to financial statements.

STATEMENT OF CASH FLOWS**CASA New Orleans**
New Orleans, LouisianaFor the year ended December 31, 2020
(with comparative totals for 2020)

	<u>2021</u>	<u>2020</u>
Cash Flows From Operating Activities		
Change in net assets	\$ (13,564)	\$23,368
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Paycheck Protection Program loan forgiveness	(78,867)	(78,800)
(Increase) decrease in assets:		
Grant receivable	(37,914)	(15,668)
Deposits	-	(3,750)
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	(8,916)	10,231
Accrued vacation	(12)	-
	<u>(139,273)</u>	<u>(64,619)</u>
Cash Flows From Financing Activities		
Proceeds from Paycheck Protection Program loan	<u>78,867</u>	<u>78,800</u>
Net Increase (Decrease) in Cash	(60,406)	14,181
Cash		
Beginning of year	<u>92,302</u>	<u>78,121</u>
End of year	<u>\$ 31,896</u>	<u>\$92,302</u>

See notes to financial statements.

NOTES TO THE FINANCIAL STATEMENTS

CASA New Orleans
New Orleans, Louisiana

December 31, 2021 and 2020

Note 1 - NATURE OF ACTIVITIES

CASA New Orleans (the "Organization") is a non-profit Organization organized in June of 2000. The mission of the Organization is to train volunteers to become Court Appointed Special Advocates for abused and neglected children in the juvenile justice system.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**a. Organization and Income Taxes**

CASA New Orleans is a non-profit Organization organized under the laws of the State of Louisiana and is exempt from Federal income tax under Section 501 (c)(3) of the Internal Revenue Code (IRC).

Accounting standards provide detailed guidance for financial statement recognition, measurement, and disclosure of uncertain tax positions recognized in an entity's financial statements. It requires an entity to recognize the financial statement impact of a tax position when it is more likely than not that the position will not be sustained upon examination. As of December 31, 2021, management of the Organization believes it has no uncertain tax positions. Tax years ended December 31, 2018 and later remain subject to examination by the taxing authorities.

b. Basis of Accounting

The financial statements of the Organization are prepared on the accrual basis of accounting. Under this method, revenues are recognized when earned, and expenses are recorded when incurred.

c. Financial Statement Presentation

Net assets, revenues, and expenses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Financial Statement Presentation (Continued)

Net Assets Without Donor Restrictions - Net assets that are not subject to donor-imposed stipulations.

Net Assets With Donor Restrictions - Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or the passage of time, or net assets subject to donor-imposed stipulations that are to be held in perpetuity by the Organization. There were no assets with donor restrictions as of December 31, 2021 and 2020.

d. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

e. Cash and Cash Equivalents

For the purposes of the Statements of Cash Flows, the Organization considers all highly liquid investments purchased with an initial maturity of three months or less to be cash equivalents. There were no cash equivalents as of December 31, 2021 and 2020.

f. Revenue Recognition

Contributions and grants are recorded as increases in net assets without donor restrictions or net assets with donor restrictions, depending on the existence or nature of any donor or grantor restrictions. Support that is restricted by a donor or grantor is reported as an increase in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires (that is, when a stipulated time restriction ends or a purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

Non-cash donations are recorded as contributions at their estimated fair values at the date of donation.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f. Revenue Recognition (Continued)

Revenues from Exchange Transactions: The Organization recognizes revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2014-09, "*Revenues from Contracts with Customers*", as amended. ASU No. 2014-09 applies to exchange transactions with customers and grantors that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition.

Grant revenue is considered to be an exchange transaction and is recognized as it is earned in accordance with approved grant contracts.

g. Allowance for Doubtful Accounts

An allowance for doubtful accounts is estimated based on management's estimate of the collectability of the Organization's receivable balances. As of December 31, 2021 and 2020, there were no allowance for doubtful accounts as management deemed all accounts to be fully collectible.

h. Advertising

The Organization expenses advertising costs as incurred. Advertising expense for the years ended December 31, 2021 and 2020 was \$450 and \$1,444, respectively.

i. Methods Used for Allocation of Expenses

Most of the expenses can be directly allocated to programs or supporting functions. The financial statements also report certain categories of expenses that are attributable to both programs and supporting functions. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include rent, professional fees, insurance, equipment expense, telephone, office expense, technology expense, printing and postage, and travel, which are allocated on the basis of estimates of utilization. Salaries and payroll taxes and benefits are allocated based on estimates of time and effort.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Recent Accounting Pronouncements

Leases

In February 2016, the FASB issued ASU No. 2016-02, "*Leases*" (Topic 842). ASU No. 2016-02 requires that a lease liability and related right-of-use-asset representing the lessee's right to use or control the asset be recorded on the Statement of Financial Position upon the commencement of all leases except for short-term leases. Leases will be classified as either finance leases or operating leases, which are substantially similar to the classification criteria for distinguishing between capital leases and operating in existing lease accounting guidance. As a result, the effect of leases in the Statement of Activities and the Statement of Cash Flows will be substantially unchanged from the existing lease accounting guidance. The ASU No. 2016-02 is effective for fiscal years beginning after December 15, 2021. Early adoption is permitted. The Organization is currently evaluating the full effect that the adoption of this standard will have on the financial statements.

In November 2021, the FASB issued ASU No. 2021-09, "*Leases Discount Rate for Lessees That Are Not Public Business Entities*" (Topic 842) currently provides lessees that are not public business entities with a practical expedient that allows them to elect, as an accounting policy, to use a risk-free rate as the discount rate for all leases. The amendments in this update allow those lessees to make the risk-free rate election by class of underlying asset, rather than at the entity-wide level. An entity that makes the risk-free rate election is required to disclose which asset classes it has elected to apply a risk-free rate. The amendments require that when the rate implicit in the lease is readily determinable for any individual lease, the lessee use that rate (rather than a risk-free rate or an incremental borrowing rate), regardless of whether it has made the risk-free rate election. Entities that have not yet adopted Topic 842 are required to adopt the amendments in this update at the same time that they adopt Topic 842.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Recent Accounting Pronouncements (Continued)

Contributed Nonfinancial Assets

In September 2020, the FASB issued ASU No. 2020-07, "*Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*" (Topic 958). The amendments in this update apply to nonprofit organizations that receive contributed nonfinancial assets. Contribution revenue may be presented in the financial statements using different terms (for example, gifts, donations, grants, gifts-in-kind, donated services, or other terms). The amendments address presentation and disclosure of contributed nonfinancial assets. The term nonfinancial asset includes fixed assets (such as land, buildings, and equipment), use of fixed assets or utilities, materials and supplies, intangible assets, services, and unconditional promises of those assets. The ASU is effective for fiscal years beginning after June 15, 2022. The Organization is currently evaluating the full effect that the adoption of this standard will have on its financial statements.

k. Subsequent Events

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that effect the financial statements. Subsequent events have been evaluated through September 23, 2022, which is the date the financial statements were available to be issued.

Note 3 - CONCENTRATIONS OF CREDIT RISK

The Organization maintains its cash balances at a financial institution where the balances are insured by the Federal Deposit Insurance Organization (FDIC) up to \$250,000. The balances, at times, may exceed federally insured limits. There were no balances in excess of FDIC limits as of December 31, 2021.

Note 4 - GRANT RECEIVABLE

The details of grants receivable as of December 31, 2021 and 2020 are as follows:

	2021	2020
Supreme Court of Louisiana	\$13,024	\$12,081
Louisiana Commission on Law Enforcement and Administration of Criminal Justice	72,929	37,264
The National Court Appointed Special Advocate/Guardian ad Litem Association for Children	7,560	6,254
Totals	\$93,513	\$55,599

Note 5 - SUMMARY OF FUNDING

CASA New Orleans's funding for government grants consist of the following.

Grants	Periods	Grant Award	Revenue Recognized
Supreme Court of Louisiana	7/1/20-6/30/21	\$161,540	\$ 73,080
	7/1/21-6/30/22	\$162,328	78,399
Louisiana Commission on Law Enforcement and Administration of Criminal Justice CASA New Orleans 9 CASA Program St. Bernard 7	7/1/20-6/30/21	\$122,002	44,603
	7/1/21-6/30/22	\$97,266	47,602
	1/1/20-6/30/21	\$79,000	24,508
	7/1/21-6/30/22	\$52,670	25,327
The National Court Appointed Special Advocate/Guardian ad Litem Association for Children	5/1/20-6/30/22	\$99,723	42,017
Total governmental grants			\$335,536

Note 6 - PAYCHECK PROTECTION PROGRAM

On March 31, 2021, the Organization received a \$78,867 loan from Hancock Whitney Bank under the Paycheck Protection Program (PPP) of the U.S. Small Business Administration (SBA). Interest on the loan was 1.0%. The loan was forgiven on February 22, 2022 and repaid by the SBA, and the balance was recorded as revenue on the 2021 Statement of Activities.

On April 23, 2020, the Organization received a \$78,800 loan from Hancock Whitney Bank under the PPP of the SBA. Interest on the loan was 1.0%. The loan was forgiven on June 29, 2021 and repaid by the SBA, and the balance was recorded as revenue on the 2020 Statement of Activities.

Note 7 - IN-KIND DONATIONS

The Organization records the value of in-kind donations when the services received (a) create or enhance nonfinancial assets; or (b) require specialized skills which would typically need to be purchased if not provided by donation.

The Organization received the value of an in-kind donation related to the rent-free use of office space from the Orleans Parish Juvenile Court in 2021 and 2020. The lease was on a month-to-month basis.

The fair value of in-kind support and corresponding expense for the years ended December 31, 2021 and 2020 is as follows:

	<u>2021</u>	<u>2020</u>
Office space	<u>\$9,000</u>	<u>\$9,000</u>

Note 8 - LEASE COMMITMENT

The Organization entered into a lease agreement for office space on November 12, 2020 which expires on December 31, 2023. The lease calls for payments of \$3,750 per month increasing by 3% on December 1, 2021 and again on December 1, 2022. Prior to the current lease, the Organization had a lease agreement that called for monthly payments of \$3,479 from January 2020 through November 2020. The Organization also inhabits office space at the Orleans Parish Juvenile Court that has an annual value of \$9,000. See Note 7.

Note 8 - LEASE COMMITMENT (Continued)

As of December 31, 2021, estimated future minimum payments under the operating lease is as follows:

<u>Year Ending December 31,</u>	
2022	\$46,350
2023	<u>47,741</u>
Total	<u>\$94,091</u>

Rent expense for the years ended December 31, 2021 and 2020 was \$53,011 and \$49,037, respectively.

Note 9 - AVAILABILITY OF FINANCIAL ASSETS

The Organization is substantially supported by grant revenue. The Organization may also be supported by contributions with or without donor restrictions in various years. If the Organization receives a donation where a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditures within one year. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due. The Organization has established guidelines for making decisions related to managing short-term cash reserves in a prudent manner.

The following reflects the Organization's financial assets as of December 31, 2021 and 2020 reduced by amounts not available for general use because of donor-imposed restrictions.

	2021	2020
Financial assets:		
Cash	\$ 31,896	\$ 92,302
Grant receivable	<u>93,513</u>	<u>55,599</u>
 Financial assets available to meet cash needs for general expenditures within one year	 <u>\$125,409</u>	 <u>\$ 147,901</u>

Note 10 - ECONOMIC DEPENDENCY

The Organization received the majority of its revenue from funds provided through grants administered by the State of Louisiana. The grant amounts are appropriated each year by Federal and state agencies. If significant budget cuts are made at the federal and/or state level, the amount of funds the Organization received could be reduced significantly and have an adverse impact on its operations. As of September 23, 2022, management was not aware of any actions taken that would adversely affect the amount of Federal or state funds the Organization will receive in the upcoming fiscal year.

SUPPLEMENTAL INFORMATION

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER**

CASA New Orleans
New Orleans, Louisiana

December 31, 2021

Agency Head Name: Joy M. Bruce, Executive Director

Purpose

Salary	\$72,332
Benefits - insurance	7,153
Benefits - deferred compensation - 457(f)	0
Benefits - retirement - 401k	0
Benefits - other	0
Car allowance	0
Gas	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0
	<hr/>
	<u>\$79,485</u>

SPECIAL REPORTS BY CERTIFIED PUBLIC ACCOUNTANTS

**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,
CASA New Orleans,
New Orleans, Louisiana.

We have audited, 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, the financial statements of CASA New Orleans (a nonprofit Organization) (the "Organization"), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon, dated September 23, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting ("internal control") as a basis for designing 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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 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 a material weakness or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

New Orleans, Louisiana,
September 23, 2022.

REPORTS BY MANAGEMENT

SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES

CASA New Orleans
New Orleans, Louisiana

For the year ended December 31, 2021

Section I - Internal Control Over Financial Reporting and Compliance and Other Matters Material to the Basic Financial Statements

Internal Control Over Financial Reporting

No material weaknesses were reported during the audit of the financial statements for the year ended December 31, 2020.

No significant deficiencies were reported during the audit of the financial statements for the year ended December 31, 2020.

Compliance and Other Matters

No compliance findings material to the financial statements were reported during the audit of the financial statements for the year ended December 31, 2020.

Section II - Internal Control and Compliance Material to Federal Awards

The Organization did not receive federal awards in excess of \$750,000 during the year ended December 31, 2020 and, therefore, is exempt from the audit requirements under the *Uniform Guidance*.

Section III - Management Letter

A management letter was not issued in connection with the audit of the financial statements for the year ended December 31, 2020.

MANAGEMENT'S CORRECTIVE ACTION PLAN

CASA New Orleans
New Orleans, Louisiana

For the year ended December 31, 2021

Section I - Internal Control Over Financial Reporting and Compliance and Other Matters Material to the Basic Financial Statements

Internal Control Over Financial Reporting

No material weaknesses were reported during the audit of the financial statements for the year ended December 31, 2021.

No significant deficiencies were reported during the audit of the financial statements for the year ended December 31, 2021.

Compliance and Other Matters

No compliance findings material to the financial statements were reported during the audit of the financial statements for the year ended December 31, 2021.

Section II - Internal Control and Compliance Material to Federal Awards

The Organization did not receive federal awards in excess of \$750,000 during the year ended December 31, 2021 and, therefore, is exempt from the audit requirements under the *Uniform Guidance*.

Section III - Management Letter

A management letter was not issued in connection with the audit of the financial statements for the year ended December 31, 2021.