

**CASA OF THE 16<sup>th</sup> JDC, INC.**  
New Iberia, Louisiana

Financial Report

Years Ended June 30, 2023 and 2022

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# KOLDER, SLAVEN & COMPANY, LLC

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## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors of  
CASA of the 16<sup>th</sup> JDC, Inc.  
New Iberia, Louisiana

We have reviewed the accompanying financial statements of CASA of the 16<sup>th</sup> JDC, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses and cash flows for the years 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 entity 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, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. 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 States 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 the 16<sup>th</sup> JDC, 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 the schedule of CASA Assistance Program Grant Revenues and Expenses is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of CASA's management and will be 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.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Abbeville, Louisiana  
September 28, 2023

## **FINANCIAL STATEMENTS**

CASA OF THE 16th JDC, INC.  
New Iberia, Louisiana

Statements of Financial Position  
June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 83,070	\$ 67,144
Receivables	<u>12,803</u>	<u>14,466</u>
Total current assets	95,873	81,610
Non-current assets:		
Furniture, Fixtures and Equipment, net	<u>780</u>	<u>1,560</u>
Total assets	<u>\$ 96,653</u>	<u>\$ 83,170</u>
LIABILITIES AND NET ASSETS		
Net assets:		
Without donor restrictions	<u>\$ 96,653</u>	<u>\$ 83,170</u>

See accompanying notes and independent accountant's review report.

CASA OF THE 16th JDC, INC.  
New Iberia, Louisiana

Statements of Activities  
For the Years Ended June 30, 2023 and 2022

	2023	2022
Changes in Net Assets Without Donor Restrictions:		
Revenues, Gains, and Other Support		
Public Support:		
Donations	\$ 37,512	\$ 38,897
Fundraising	<u>34,521</u>	<u>-</u>
Total Public Support	72,033	38,897
Fees and Grants from Governmental Agencies	184,943	201,580
Miscellaneous Income	<u>1,299</u>	<u>-</u>
Total Revenues, Gains and Public Support	<u>258,275</u>	<u>240,477</u>
Expenses:		
Program Services:		
Court Appointed Special Advocates for Children	194,998	186,651
Supporting Services:		
Administrative and General	35,112	43,645
Fundraising	<u>14,682</u>	<u>-</u>
Total Expenses	<u>244,792</u>	<u>230,296</u>
Change in net assets without donor restrictions	13,483	10,181
Net assets, beginning of year	<u>83,170</u>	<u>72,989</u>
Net assets, end of year	<u>\$ 96,653</u>	<u>\$ 83,170</u>

See accompanying notes and independent accountant's review report.

CASA OF THE 16th JDC, INC.  
New Iberia, Louisiana

Statement of Functional Expenses  
For the Year ended June 30, 2023

	<u>Program Services</u>	<u>Supporting Services</u>		<u>Total Expenses</u>
	<u>Court Appointed Special Advocates for Children</u>	<u>Fund Raising</u>	<u>Administrative and General</u>	
Compensation and Related Expenses				
Salaries	\$ 120,982	\$ -	\$ 8,362	\$ 129,344
Payroll Taxes	10,214	-	769	10,983
Medical Insurance/Expenses	<u>4,146</u>	<u>-</u>	<u>312</u>	<u>4,458</u>
	135,342		9,443	144,785
Advertising	-	-	12,054	12,054
Background Checks	729	-	-	729
Depreciation	780	-	-	780
Dues and Memberships	390	-	-	390
Fundraising	690	14,682	-	15,372
Information Technology	5,260	-	396	5,656
Insurance	-	-	6,099	6,099
Miscellaneous	7,098	-	-	7,098
Postage	398	-	-	398
Printing and Copying	87	-	-	87
Professional Services	-	-	6,460	6,460
Rent and Maintenance	14,693	-	203	14,896
Supplies	9,974	-	-	9,974
Telephone and Communications	6,078	-	457	6,535
Travel and Meetings	11,511	-	-	11,511
Training	<u>1,968</u>	<u>-</u>	<u>-</u>	<u>1,968</u>
Totals	<u>\$ 194,998</u>	<u>\$ 14,682</u>	<u>\$ 35,112</u>	<u>\$ 244,792</u>

See accompanying notes and independent accountant's review report.

CASA OF THE 16th JDC, INC.  
New Iberia, Louisiana

Statement of Functional Expenses  
For the Year ended June 30, 2022

	<u>Program Services</u>			<u>Total Expenses</u>
	Court Appointed Special Advocates for Children			
Compensation and Related Expenses				
Salaries	\$ 111,815		\$ 9,723	\$ 121,538
Payroll Taxes	9,376		815	10,191
Medical Insurance	<u>6,809</u>		<u>592</u>	<u>7,401</u>
	128,000		11,130	139,130
Advertising	-		10,625	10,625
Background Checks	634		-	634
Depreciation	780		-	780
Dues and Memberships	140		-	140
Fundraising	8,958		-	8,958
Information Technology	2,212		192	2,404
Insurance	-		9,947	9,947
Miscellaneous	3,903		-	3,903
Postage	227		-	227
Printing and Copying	524		-	524
Professional Services	-		9,964	9,964
Rent and Maintenance	13,500		1,174	14,674
Supplies	5,385		-	5,385
Telephone and Communications	7,051		613	7,664
Travel and Meetings	14,667		-	14,667
Volunteer Training	<u>670</u>		<u>-</u>	<u>670</u>
Totals	<u>\$ 186,651</u>		<u>\$ 43,645</u>	<u>\$ 230,296</u>

See accompanying notes and independent accountant's review report.

CASA OF THE 16th JDC, INC.  
New Iberia, Louisiana

Statement of Cash Flows  
For the Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Cash flows from operating activities:		
Change in net assets	<u>\$ 13,483</u>	<u>\$ 10,181</u>
Adjustments to Reconcile Change in Net Assets to Net Cash Flow from Operating Activities:		
Depreciation	780	780
(Increase) Decrease in Operating Assets		
Accounts Receivable	1,663	8,791
Other assets	<u>-</u>	<u>269</u>
Total Adjustments	<u>2,443</u>	<u>9,840</u>
Net Cash Provided by Operating Activities	15,926	20,021
Cash and cash equivalents, beginning of year	<u>67,144</u>	<u>47,123</u>
Cash and cash equivalents, end of year	<u>\$ 83,070</u>	<u>\$ 67,144</u>

See accompanying notes and independent accountant's review report.

CASA OF THE 16<sup>th</sup> JDC, INC.  
New Iberia, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

(A) Nature of Operations

CASA of the 16<sup>th</sup> JDC, Inc. (the Organization) is a nonprofit corporation organized under the laws of Louisiana on August 22, 2008. The corporation was formed for the purpose of recruiting, training and supporting volunteer court appointed advocates to speak for the best interests of abused and neglected children in court. The Organization's mission is "to advocate for children who are victims of abuse to secure their place in a stable and nurturing home." The Organization serves the children of the 16<sup>th</sup> Judicial District of Louisiana. A Board of Directors manages the operations of the Organization and those Directors receive no compensation for their services. The Organization is primarily funded through grants from various organizations and agencies as well as contributions from private foundations, corporations and individuals.

(B) Income Tax Status

The Organization qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes. In addition, the Organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509 (a) of the Code.

(C) Financial Statement Presentation

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains and losses are classified based on the existence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

*Net assets without donor restrictions* – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and board of directors.

*Net assets with donor restrictions* – Net assets subject to donor-imposed stipulations that will be met, either (1) by incurring expenses satisfying the restricted purpose (purpose restricted), and/or passage of time or other events (time restricted), or (2) will never expire (perpetual in nature). When a restriction expires, 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.

(D) Cash and Cash Equivalents

For the purposes of the Statement of Cash Flows, the Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at June 30, 2023.

CASA OF THE 16<sup>th</sup> JDC, INC.  
New Iberia, Louisiana

Notes to Financial Statements

(E) Receivables

Accounts receivable are stated at unpaid balances. The Organization provides for losses on accounts receivable using the direct write off method. It is the Organization's policy to write off uncollectible accounts receivable when management determines the receivable will not be collected. Generally accepted accounting principles require the accrual of uncollectible receivables through an allowance account. An allowance amount would be immaterial at June 30, 2023 and 2022.

(F) Furniture, Fixtures, and Equipment

Furniture, fixtures, and equipment are valued at historical cost for assets purchased and at fair market value at the date of donation for contributed assets. Donations of furniture, fixtures and equipment as recorded as support at their estimated fair market value and are reported as unrestricted unless the donor has restricted the donated assets for a specific purpose. The Organization is not allowed to dispose of any fixed assets purchased with grant proceeds without the approval of the grantor agency. The Organization maintains a threshold level of \$1,000 or more for capitalizing assets.

(G) Compensated Absences

Employees of the Organization are entitled to paid vacation, paid sick days, and personal days off, depending on job classification, length of service, and other factors. It is impracticable to estimate the amount of compensation for future absences, and accordingly, no liability has been recorded in the accompanying financial statements. The Organization's policy is to recognize the costs of compensated absences when actually paid to employees.

(H) Revenue and Expense Recognition

Contributions are recognized when the donor makes a commitment to give and are considered to be available for unrestricted use unless specifically restricted by the donor. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Restrictions on gifts of fixed assets or cash for the purchase of fixed assets expire when the asset is placed in service. Expenses are recognized in the period incurred in accordance with the accrual basis of accounting.

(I) Federal Financial Awards

Revenues for direct and indirect federal grants and contracts are recorded based on expenses incurred for contracts that are on a cost reimbursement basis and based on the units of service for those contracts which are on a fee for service basis. In the statement of activities, these revenues are referred to as Fees and Grants from Governmental Agencies. Related contract receivables are referred to as receivables in the statement of financial position.

CASA OF THE 16<sup>th</sup> JDC, INC.  
New Iberia, Louisiana

Notes to Financial Statements

(J) Donated Services and Materials

The Organization recognizes donated services that (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Donated goods and supplies were valued at \$4,020 and \$5,320 for the years ended June 30, 2023 and 2022, respectively. Donated rent was valued at \$12,000 for the years ended June 30, 2023 and 2022. There were no donated professional services for the years ended June 30, 2023 and 2022.

(K) Functional Allocation of Expenses

Expenses are summarized and categorized based on their function classification as either program or supporting services. Specific expenses that are readily identifiable to a single program or activity are charged directly to that function. Certain categories of expenses are attributable to more than one program or supporting function. Therefore, these expenses require allocation based on time, space, or other resources used for those functions.

(L) Use of Estimates

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

(2) Receivables

Receivables was comprised of funds from various grants for \$12,803 and \$14,466 at June 30, 2023 and 2022, respectively.

(3) Furniture, Fixtures, and Equipment

The following is a summary of furniture, fixtures and equipment and the corresponding accumulated depreciation for the years ended June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Furniture, Fixtures, and Equipment	\$ 3,900	\$ 3,900
Less: Accumulated Depreciation	<u>(3,120)</u>	<u>(2,340)</u>
Furniture, Fixtures, and Equipment, net	<u>\$ 780</u>	<u>\$ 1,560</u>

Depreciation is computed using the straight-line method over the estimated useful lives of the individual assets. The furniture and equipment are depreciated over five years. Depreciation expense was \$780 for the years ended June 30, 2023 and 2022.

CASA OF THE 16<sup>th</sup> JDC, INC.  
New Iberia, Louisiana

Notes to Financial Statements

(4) Concentration of Risk

The Organization maintains its cash in a financial institution. Accounts at this institution are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2023 and 2022, the Organization did not exceed the insured limits.

(5) Liquidity and Availability of Resources

The Organization's financial assets available within one year of the balance sheet date for general expenditures are as follows:

	<u>2023</u>	<u>2022</u>
Cash and Cash Equivalents	\$ 83,070	\$ 67,144
Receivables	<u>12,803</u>	<u>14,466</u>
Total current assets	<u>\$ 95,873</u>	<u>\$ 81,610</u>

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 come due.

(6) Concentration

The Organization received approximately sixty-four percent (64%) of its total revenue from the Louisiana Supreme Court through its CASA Assistance Program. The Organization does not expect that the support from this governmental agency will be lost in the near-term; however, a change in this funding could substantially affect the operations of the Organization.

(7) Compensation, Benefits, and Other Payments to Executive Director

A detail of compensation, benefits, and other payments paid to Amanda Landry, is as follows:

<u>Purpose</u>	
Salary	\$ 36,558
Health Insurance	2,654
Mileage	<u>1,405</u>
Total	<u>\$ 40,618</u>

CASA OF THE 16<sup>th</sup> JDC, INC.  
New Iberia, Louisiana

Notes to Financial Statements

(8) Income Taxes

The Organization is a nonprofit organization exempt from Federal and State income taxes. Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the organization and recognize a tax liability (or asset) if the organization has undertaken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Management has analyzed the tax positions taken by the organization, and has concluded that as of June 30, 2023 and 2022, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The organization is subject to routine audit by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

(9) Subsequent Events

The Organization has evaluated subsequent events through September 28, 2023, the date which the financial statements were available to be issued.

**SUPPLEMENTARY INFORMATION**

CASA OF THE 16th JDC, INC.  
New Iberia, Louisiana

Schedule of CASA Assistance Program  
Grant Revenues and Expenses  
For the Year Ended June 30, 2023

REVENUES:

CASA Assistance Program Federal	\$ 99,536
CASA Assistance Program State	<u>65,096</u>
	<u>164,632</u>

EXPENSES:

Salaries	85,862
Employee benefits	12,111
Professional services	1,274
Operating expenses	16,699
Travel expense	11,325
Training expense	940
Supplies and materials	1,390
Printing and copying	680
Administrative expenses	<u>34,351</u>
	<u>\$ 164,632</u>

**ATTESTATION REPORT  
AND  
QUESTIONNAIRE**

# KOLDER, SLAVEN & COMPANY, LLC

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of  
CASA of the 16<sup>th</sup> JDC, Inc.  
New Iberia, Louisiana  
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below of CASA of the 16<sup>th</sup> JDC, Inc.'s (the Organization) compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2023, 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, 2023. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The 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 Organization's management.

The Organization provided us with the following list of expenditures made for the federal grant awards received during the fiscal year ended June 30, 2023:

Federal, State, or Local Grant Name	Grant Year	AL No. (if applicable)	Amount
CASA AP	2023	93.558	\$164,632
CASA VOCA Grant	2022	16.575	\$10,658
CASA VOCA Grant	2023	16.575	\$21,287
LDR Small Business Grant	2023	N/A	\$14,375

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.
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.

*Each of the selected disbursements agreed to the amount and payee in the supporting documentation.*

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

*All disbursements were coded to the correct general ledger accounts.*

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

*Documentation supporting each of the selected disbursements was approved in accordance with the Organizations policies.*

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each of the disbursements 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.

*Activities allowed or unallowed*

*We compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed. No exceptions were noted.*

*Eligibility*

*We compared documentation for each of the selected disbursements with program compliance requirements related to eligibility. No exceptions were noted.*

*Reporting*

*We compared documentation for each of the selected disbursements with program compliance requirements related to reporting. No exceptions were noted.*

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 Organization's financial records, and report whether the amounts in the close-out reports agree with the Organization's financial records.

*Management represented there were no close out reports related to the grants.*

### *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. Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication “Open Meetings Law” available on the Legislative Auditor’s website at [https://app.la.state.la.us/lala.nsf/BAADB2991272084786257AB8006EE827/\\$FILE/Open%20Meetings%20Law%20FAQ.pdf](https://app.la.state.la.us/lala.nsf/BAADB2991272084786257AB8006EE827/$FILE/Open%20Meetings%20Law%20FAQ.pdf), to determine whether a non-profit agency is subject to the open meetings law.

*The Organization is not 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.

*The Organization provided documentation that budgets were submitted to the applicable state grantor agency for the grants exceeding five thousand dollars.*

### *State Audit Law*

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

*The Organization’s report was submitted to the Legislative Auditor before the statutory due date.*

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).

*The Organization’s management represented that the Organization did not enter into any contracts during the fiscal year that were subject to the public bid law.*

### *Prior-Year Comments*

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

*There were no prior year suggestions, exceptions, recommendations, and/or comments to be resolved.*

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.

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 for the information and use of the Organization's management and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Abbeville, Louisiana  
September 28, 2023

**LOUISIANA COMPLIANCE QUESTIONNAIRE**  
**(For Audit Engagements of Quasi-Public Agencies)**  
\_\_\_\_\_ (Date Transmitted)

\_\_\_\_\_ Kolder, Slaven & Company, LLC \_\_\_\_\_ (CPA Firm Name)  
\_\_\_\_\_ 200 South Main Street \_\_\_\_\_ (CPA Firm Address)  
\_\_\_\_\_ Abbeville, La 70510 \_\_\_\_\_ (City, State Zip)

In connection with your audit of our financial statements as of June 30, 2023 and for July 1, 2022 – June 30, 2023 (period of audit) for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States of America, to assess our internal control structure as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of \_\_\_\_\_ (date completed/date of the representations).

**PART I. Agency Profile**

1. Name and address of the organization.

CASA of the 16<sup>th</sup> JDC, Inc. PO Box 10721, New Iberia, La 70561

2. List names, addresses, and telephone numbers of entity officials. Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.

\*Board President- Shala Walls PO Box 395 Broussard, La 70518 337-458-3319

\*Board Vice President – Walter Thibedeaux- 1717 Neco Town Road, New Iberia, La 70560 337-256-4442

\*Secretary- Katie Romero 114 Interlude Rd, New Iberia, La 70563 337-577-8343

\*Treasurer- Carla JeanBatiste- 1084 Alexander Circle, St. Martinville, La 70582 337-344-8513

3. Period of time covered by this questionnaire.

July 1, 2022 through June 30, 2023

4. The entity has been organized under the following provisions of the Louisiana Revised Statute(s) (R.S.) and, if applicable, local resolutions/ordinances.

Louisiana Revised Statute 24:513 A. (5) (a) (i)

5. Briefly describe the public services provided.

CASA is central to fulfilling society's most fundamental obligation by making sure a qualified, compassionate adult will fight for and protect a child's right to be safe, to be treated with dignity and respect, and to learn and grow in the security of a loving family.

6. Expiration date of current elected/appointed officials' terms. June 30, 2024

**Part II. Federal, State, and Local Awards**

7. 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

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

14. We have complied with all applicable compliance requirements of all federal programs we administer,

Yes  No  N/A

15. We have complied with all applicable specific requirements of all state programs we administer, to include matters contained in the grant awards.

Yes  No  N/A

16. We have complied with all applicable specific requirements of all local programs we administer, to include matters contained in the grant awards.

Yes  No  N/A

17. We have provided you with all communications from grantors concerning noncompliance with or deficiencies in administering grant programs.

Yes  No  N/A

**Part III. Public Records**

18. We are familiar with the Public Records Act and have made available to the public those records as required by R.S. 44:33.

Yes  No  N/A

**Part IV. Open Meetings**

19. 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.**

Yes  No  N/A

**Part V. Budget**

20. For each federal grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes  No  N/A

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

Yes  No  N/A

22. For each local grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes  No  N/A

**Part VI. Reporting**

23. We have had our financial statements audited in a timely manner in accordance with R.S. 24:513.

Yes  No  N/A

24. 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

25. 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.

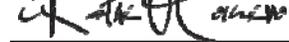
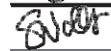
Yes  No  N/A

26. 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 [ X ]

The previous responses have been made to the best of our belief and knowledge. We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur subsequent to the issuance of your report.

	Secretary	8/15/2023	Date
	Treasurer	8/14/2023	Date
	President	8/14/2023	Date