FINANCIAL STATEMENTS AND INDEPENDENT
AUDITORS' REPORT

Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence

June 30, 2026

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence

Opinion

We have audited the accompanying financial statements of Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence (a nonprofit organization), which comprise the statement of financial position as of June 30, 2026, 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 Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence (Oasis) as of June 30, 2026, 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 and the *Louisiana Governmental Audit Guide*. 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 Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence 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 these 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, that raise substantial doubt about Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence'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 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 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, 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, that 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.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Organization’s basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer listed as supplementary information in the Table of Contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2026, on our consideration of Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence'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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report, dated September 29, 2026, on the results of our statewide agreed-upon procedures performed 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*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's statewide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

September 29, 2026

Oasis - A Safe Haven for Survivors of Domestic and Sexual Violence
Statement of Financial Position
As of June 30, 2026

Assets		
Current Assets		
Cash and cash equivalents	$	876,615
Accounts and Grants receivable		109,729
Prepaid expenses		20,842
Total Current Assets		1,007,186
Property and Equipment		
Land		84,015
Buildings and improvements		1,920,658
Works of art		6,035
Furniture, fixtures and equipment		274,398
Vehicle		93,442
		2,378,548
Less accumulated depreciation		(1,054,068)
Total Property and Equipment		1,324,480
Other Assets		
Long-term investments		168,465
Deposits		150
Total Other Assets		168,615
Total Assets	$	2,500,281
Liabilities and Net Assets		
Current Liabilities		
Accounts payable and payroll withholdings	$	23,271
Accrued compensated absences		34,386
Total Current Liabilities		57,657
Net Assets		
Without donor restrictions		2,442,624
With donor restrictions		-
Total Net Assets		2,442,624
Total Liabilities and Net Assets	$	2,500,281

See accompanying notes to financial statements.

Oasis - A Safe Haven for Survivors of Domestic and Sexual Violence
Statement of Activities
For the Year Ended June 30, 2026

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue			
Support:			
Received directly			
Contributions	$ 49,443	$ -	$ 49,443
Fundraising	71,135	-	71,135
Total received directly	120,578	-	120,578
Received indirectly			
Allocated by the United Way of Southwest Louisiana, Inc.	-	75,000	75,000
Total support received from the public	120,578	75,000	195,578
Grants from governmental agencies and other organizations	-	1,273,407	1,273,407
Total support	120,578	1,348,407	1,468,985
Revenues:			
Interest income	7,203	-	7,203
Miscellaneous	18	-	18
Total revenues	7,221	-	7,221
Net assets released from restrictions	1,348,407	(1,348,407)	-
Total Support and Revenues	1,476,206	-	1,476,206
Functional Expenses			
Program Services:			
Shelter, food and client needs	1,315,370	-	1,315,370
Counseling	39,000	-	39,000
Total program services	1,354,370	-	1,354,370
Support Services:			
Management and general	153,971	-	153,971
Fundraising	31,404	-	31,404
Total support services	185,375	-	185,375
Total Functional Expenses	1,539,745	-	1,539,745
Change in Net Assets	(63,539)	-	(63,539)
Net Assets - Beginning of Year	2,506,163	-	2,506,163
Net Assets - End of Year	$ 2,442,624	$ -	$ 2,442,624

See accompanying notes to financial statements.

Oasis - A Safe Haven for Survivors of Domestic and Sexual Violence
Schedule of Functional Expenses
For the Year Ended June 30, 2026

	Program Services			Support Services			
	Shelter, Food and Client Needs	Counseling	Total	Management and General	Fundraising	Total	Total Expenses
Salaries	$ 496,217	$ -	$ 496,217	$ 87,568	$ -	$ 87,568	$ 583,785
Payroll taxes and fringe benefits	130,384	-	130,384	23,009	-	23,009	153,393
Total compensation	626,601	-	626,601	110,577	-	110,577	737,178
Client needs	317,722	-	317,722	-	-	-	317,722
Dues and subscriptions	4,286	-	4,286	-	-	-	4,286
Insurance	49,321	-	49,321	12,330	-	12,330	61,651
Licenses and permits	440	-	440	110	-	110	550
Maintenance and repairs	33,404	-	33,404	3,711	-	3,711	37,115
Office supplies and expense	10,678	-	10,678	2,670	-	2,670	13,348
Postage and box rent	-	-	-	218	-	218	218
Professional services	120,688	39,000	159,688	-	-	-	159,688
Supplies	20,223	-	20,223	-	-	-	20,223
Telephone	9,514	-	9,514	9,514	-	9,514	19,028
Travel and conventions	27,541	-	27,541	3,060	-	3,060	30,601
Utilities	25,667	-	25,667	-	-	-	25,667
Marketing & Advertising	2,043	-	2,043	-	-	-	2,043
Fundraising	-	-	-	-	31,404	31,404	31,404
Miscellaneous	4,848	-	4,848	4,848	-	4,848	9,696
Depreciation	62,394	-	62,394	6,933	-	6,933	69,327
Total functional expenses	$ 1,315,370	$ 39,000	$ 1,354,370	$ 153,971	$ 31,404	$ 185,375	$ 1,539,745

See accompanying notes to financial statements.

Oasis - A Safe Haven for Survivors of Domestic and Sexual Violence
Statement of Cash Flows
For the Year Ended June 30, 2026

Cash Flows From Operating Activities		
Change in net assets	$	(63,539)
Adjustments to reconcile change in net assets to net cash used by operating activities:		
Depreciation		69,327
(Increase) decrease in receivables		61,465
(Increase) decrease in prepaid expenses		(10,314)
Increase (decrease) in accounts payable and payroll withholdings		2,138
Increase (decrease) in accrued compensated absences		5,685
Increase (decrease) in deferred revenue		(78,737)
Net Cash Used by Operating Activities		(13,975)
Cash Flows From Investing Activities		
Purchase of Property, Plant & Equipment		(37,679)
Purchase of Investments		(6,868)
Net Cash Used by Investing Activities		(44,547)
Net Decrease in Cash and Cash Equivalents		(58,522)
Cash and Cash Equivalents - Beginning of Year		935,137
Cash and Cash Equivalents - End of Year	$	876,615

See accompanying notes to financial statements.

OASIS - A SAFE HAVEN FOR SURVIVORS OF DOMESTIC AND SEXUAL VIOLENCE

Notes to Financial Statements
June 30, 2026

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Oasis - A Safe Haven for Survivors of Domestic and Sexual Violence (Oasis) is a nonprofit corporation recognized under the laws of the State of Louisiana for the purpose of providing temporary lodging for the victims of family violence and their children. Comprehensive counseling and supportive services are provided as well as rape counseling.

Oasis is dedicated to the elimination of personal and societal violence in Southwest Louisiana. Oasis's mission is to create social change through empowerment and support for victims of domestic violence and sexual assault, safe shelter for women and children and community education.

The safe shelter can accommodate up to 33 women and their children each night. All residents receive case management and advocacy services. Shelter staff and volunteers help clients begin to rebuild their lives by assisting them in identifying and accessing financial assistance, affordable housing, transportation, childcare, employment opportunities and other community-based services.

Income Taxes

Oasis is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for federal and state income taxes is included in the financial statements.

Oasis is required to file the applicable Form 990, *Return of Organization Exempt from Income Tax.* The applicable form is based on Oasis's gross receipts. Oasis is in compliance with the filing requirements of the Internal Revenue Service. Returns are subject to examination by the IRS, generally for three years after they are filed. Tax returns filed for years ended before June 30, 2023 are no longer subject to examination.

Method of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting, in accordance with accounting principles generally accepted in the United States of America. Oasis follows the standards of accounting and financial reporting for FASB ASC 958, *Not for Profit Entities*.

Accounting 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 and disclosures. Accordingly, actual results could differ from those estimates.

OASIS - A SAFE HAVEN FOR SURVIVORS OF DOMESTIC AND SEXUAL VIOLENCE

Notes to Financial Statements (Continued)
June 30, 2026

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences

Full-time employees of Oasis earn vacation based on length of service:

- 80 hours per year for one to four years of service
- 120 hours per year for five to nine years
- 160 hours per year for ten or more years

Employees also earn sick leave, which can build up to a maximum of 240 hours. Employees who work extra hours may earn compensatory time instead of overtime pay. Unused vacation, sick leave and compensatory time carry forward to future years, and unused vacation and compensatory time are paid to employees when they leave Oasis.

Under FASB ASC 710, *Compensation – General*, Oasis accrues a liability for compensated absences when four conditions are met:

1. The obligation relates to services employees have already performed.
2. The rights vest or accumulate.
3. Payment is probable.
4. The amount can be reasonably estimated.

Oasis includes vacation, compensatory time and accumulated sick leave in the liability. It measures the liability at each employee's current rate of pay, multiplied by the estimated portion of accumulated leave that will be used or paid.

Accrued compensated absences were $34,386 and $28,701 at June 30, 2026 and 2025. They are reported as accrued compensated absences on the statement of financial position.

Property and Equipment

Oasis capitalizes property and equipment over $1,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Depreciation of property and equipment is calculated on the straight-line basis over the estimated useful life of the asset and amounted to $69,327 for the year ended June 30, 2026. The estimated useful lives of such assets are summarized as follows:

Buildings and improvements	30 - 40 years
Furniture, fixtures and equipment	5 - 8 years
Vehicles	5 - 7 years

Land and works of art are not depreciated. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as contributions without donor restrictions unless the donor has restricted the donated asset to a specific purpose.

OASIS - A SAFE HAVEN FOR SURVIVORS OF DOMESTIC AND SEXUAL VIOLENCE

Notes to Financial Statements (Continued)
June 30, 2026

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributed Services

No amounts have been reflected in the financial statements for donated services. Oasis generally pays for services requiring specific expertise. However, individuals volunteer their time and perform a variety of tasks that assist Oasis but these services do not meet the criteria for recognition as contributed services.

Functional Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Certain indirect costs have been allocated to the functional categories based on Oasis's analysis of time devoted to each category.

Promises to Give

Contributions are recognized when the donor makes a promise to give to Oasis that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets with donor restrictions. When a donor 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.

Support and Revenue

Contributions directly from the public are generally available for unrestricted use unless specifically restricted by the donor. Unconditional promises to give are recorded as received. Unconditional promises to give due in the next year are reflected as current promises to give and are recorded at their net realizable value. Unconditional promises to give due in subsequent years are reflected as long-term promises to give and are recorded at the present value of their net realizable value, using risk-free interest rates applicable to years in which the promises are received to discount the amounts. There are no long-term promises to give as of June 30, 2026.

The majority of the unrestricted promises to give are received from a broad base of contributors as a result of various fundraising activities. Additionally, the annual allocation from the local chapter of the United Way is considered a promise to give and is recorded when the award is made.

Endowment contributions and investments are reported as net assets with donor restrictions. Investment earnings available for distribution are recorded in net assets without donor restrictions. Investment earnings with donor restrictions are recorded in net assets with donor restrictions based on the nature of the restrictions. There were no endowment investments or contributions as of June 30, 2026, and for the year then ended. Contributions of donated non-cash assets are recorded at their fair values in the period received.

OASIS - A SAFE HAVEN FOR SURVIVORS OF DOMESTIC AND SEXUAL VIOLENCE

Notes to Financial Statements (Continued)
June 30, 2026

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

Oasis considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. At various times during the fiscal year, Oasis's cash in bank balances may exceed the insured limits of the Federal Deposit Insurance Corporation (FDIC). At June 30, 2026, Oasis's cash balances exceeded FDIC-insured limits by $199,109.

NOTE 2 - FAIR VALUE MEASUREMENTS

Oasis has determined the fair value of its investments through a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels. Level 1 inputs to the valuation methodology are based on unadjusted quoted prices for identical assets in active markets that Oasis has the ability to access. Level 2 inputs are based primarily on quoted prices for similar assets in active or inactive markets and/or based on inputs that are derived principally from or corroborated by observable market data. Level 3 inputs are unobservable and are based on assumptions that market participants would utilize in pricing the asset.

The fair value of financial instruments, including cash, approximates the carrying value, principally because of the short maturity of those items and are considered Level 1 or 2.

NOTE 3 – INVESTMENTS

The investment consists of a certificate of deposit with a maturity date of January 12, 2027, and is considered Level 2 for fair value measurement purposes. This investment is stated at market value in the amount of $168,465. Market value at June 30, 2026, approximates cost.

NOTE 4 – GRANTS FROM GOVERNMENTAL AGENCIES AND OTHER ORGANIZATIONS

A summary of grants from governmental agencies and other organizations for the year ended June 30, 2026 was as follows:

Department of Children and Family Services	$	390,000
Louisiana Commission on Law Enforcement		131,781
Louisiana Coalition Against Domestic Violence		621,573
American Rescue Plan 2		78,737
Louisiana Bar Foundation		49,500
Miscellaneous		1,816
	$	1,273,407

OASIS - A SAFE HAVEN FOR SURVIVORS OF DOMESTIC AND SEXUAL VIOLENCE

Notes to Financial Statements (Continued)
June 30, 2026

NOTE 5 – BOARD COMPENSATION

Members of Oasis's Board of Directors receive no compensation and are reimbursed only for any expenses incurred relating to Oasis's business which must have appropriate supporting documentation.

NOTE 6 – NET ASSETS RELEASED FROM RESTRICTION

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by the donors as follows for the year ended June 30, 2026:

Purpose restriction accomplished:	
Program and supporting activities (Grants)	$ 1,273,407
Time restriction accomplished;	
United Way	75,000
Total satisfaction of donor restrictions	$ 1,348,407

NOTE 7 – RETIREMENT BENEFITS

Oasis maintains a contributory profit-sharing plan as defined under Section 401(k) of the United States Internal Revenue Code covering substantially all employees. An employee becomes 100% vested with respect to the employer's contributions after completing three years of service. The organization matches 100% of employees' contributions up to 3%. For the year ended June 30, 2026, the organization contributed $8,269.

NOTE 8 – UNCERTAIN TAX POSITIONS

The accounting standard on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under this guidance, Oasis may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities, based on the technical merits of the position. There were no unrecognized tax benefits identified or recorded as liabilities for the year ended June 30, 2026.

NOTE 9 – COMMITMENTS AND CONTINGENCIES

Oasis receives a substantial amount of its support from state agencies. A significant reduction in the level of this support, if this were to occur, may have an adverse effect on the programs and activities.

OASIS - A SAFE HAVEN FOR SURVIVORS OF DOMESTIC AND SEXUAL VIOLENCE

Notes to Financial Statements (Continued)
June 30, 2026

NOTE 10 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects Oasis's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date. Oasis has $986,344 financial assets available within one year of the balance sheet date to meet cash needs for general expenditure consisting of cash of $876,615 and accounts and grants receivable of $109,729. The total of the financial assets subject to donor and other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date was $-0-. Oasis has a policy to structure its financial assets to be available as general expenditures, liabilities and other obligations come due.

Financial assets, at year end	$ 986,344
Less those unavailable for general expenditures within one year, due to:	
Contractual or donor-imposed restrictions:	
Restricted by donor with time or purpose restrictions	-
Financial assets available to meet cash needs for general expenditures within one year	$ 986,344

NOTE 11 – SUBSEQUENT EVENTS

Oasis has evaluated subsequent events through September 29, 2026, the date on which the financial statements were available to be issued. No events were identified that required recognition or disclosure in the financial statements.

Oasis - A Safe Haven for Survivors of Domestic and Sexual Violence
June 30, 2026

Note: This schedule is required for all local auditees, including quasi-public entities.

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

Year Ended: June 30, 2026

Agency Head: Kathy Manuel, Executive Director

Purpose		**Amount**
Salary	$	82,452
Benefits-insurance		10,863
Benefits-retirement		2,400
Benefits (SS/Medicare)		6,308
Travel (mileage, parking, tolls, taxi, etc.)		2,998
Total	**$**	**105,021**

See accompanying notes to financial statements.

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors of
Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the Louisiana Governmental Audit Guide, the financial statements of Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence (a nonprofit organization), which comprise the statement of financial position as of June 30, 2026, 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 29, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence's internal control. Accordingly, we do not express an opinion on the effectiveness of Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

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



Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

September 29, 2026

OASIS - A SAFE HAVEN FOR SURVIVORS OF DOMESTIC AND SEXUAL VIOLENCE

Schedule of Audit Results
Year Ended June 30, 2026

I. SUMMARY OF AUDIT RESULTS

The following summarizes the audit results:

1. An unmodified opinion was issued on the financial statements of Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence as of and for the year ended June 30, 2026.

2. The audit disclosed no material weaknesses in internal control.

3. The audit disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

II. FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

None noted.

III. PRIOR YEAR AUDIT FINDINGS

None noted.

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

To Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2025 through June 30, 2026. The management of Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence (Oasis) is responsible for those C/C areas identified in the SAUPs.

Oasis 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 C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2025 through June 30, 2026. Additionally, LLA 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 for 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:

Written Policies and Procedures

1. We obtained and inspected the entity's written policies and procedures and observed that they address each of the following categories and subcategories if applicable to public funds and the operations:

    - ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

    - ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.

    - ***Disbursements***, including processing, reviewing, and approving.

    - ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation.)

- ***Payroll/Personnel***, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.

- ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

- ***Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

- ***Travel and expense reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

- ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

- ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

- ***Information Technology Disaster Recovery/Business Continuity,*** including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

- ***Prevention of Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Procedure Results: No exceptions were noted as a result of these procedures.

Board or Finance Committee

2. We obtained and inspected the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent documents in effect during the fiscal period, and:

    - Observed that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

Procedure Results: No exceptions were noted as a result of these procedures.

Bank Reconciliations

3. We obtained a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Management identified the entity's main operating account. We selected the entity's main operating account and randomly selected 4 additional accounts (or all if less than 5). We randomly selected one month from the fiscal period, obtained and inspected the corresponding bank statement and reconciliation for the selected accounts, and observed that:

    - Bank reconciliations include evidence that they were prepared within two months of the related statement closing date (e.g. initialed and dated, electronically logged);

    - Bank reconciliations included written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g. initialed and dated, electronically logged); and

    - Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Procedure Results: No exceptions were noted as a result of these procedures.

Collections (excluding electronic funds transfers)

4. We obtained a listing of deposit sites for the fiscal period where deposits for cash/check/money orders (cash) are prepared and management's representation that the listing is complete. We randomly selected 5 deposit sites (or all deposit sites if less than 5).

5. We obtained a listing of collection locations and management's representation that the listing is complete. We randomly selected one collection location for each deposit site selected. We obtained and inspected written policies and procedures relating to employee job duties (if no written policies or procedures, then inquired of employees about their job duties) at each collection location, and observed that job duties were properly segregated at each collection location such that:

    - Employees that are responsible for cash collections do not share cash drawers/registers.

    - Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

    - Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

    - The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

6. We obtained from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. We observed that the bond or insurance policy for theft was in force during the fiscal period.

7. We randomly selected two deposit dates for each of the bank accounts selected for procedure #3 under "Bank Reconciliations" above (selected the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly selected a deposit if multiple deposits were made on the same day). We obtained supporting documentation for each of the deposits selected and:

   - We observed that receipts are sequentially pre-numbered.

   - We traced sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

   - We traced the deposit slip total to the actual deposit per the bank statement.

   - We observed that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than $100 and the cash is stored securely in a locked safe or drawer).

   - We traced the actual deposit per the bank statement to the general ledger.

Procedure Results: No exceptions were noted as a result of these procedures.

Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)

8. We obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. We randomly selected the required amount of disbursement locations (or all locations if less than 5).

9. For each location selected under #8 above, obtained a listing of those employees involved with non-payroll purchasing and payment functions. We obtained written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquired of employees about their job duties), and we observed that job duties are properly segregated such that:

   - At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase.

   - At least two employees are involved in processing and approving payments to vendors.

   - The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

   - Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

   - Only employees/officials authorized to sign checks approved the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some electronic means.

10. For each location selected under #8 above, we obtained the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtained management's representation that the population is complete. We randomly selected 5 disbursements for each location, and obtained supporting documentation for each transaction and:

    - We observed that the disbursement, whether paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity.

    - We observed whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

11. Using the entity's main operating account and the month selected in procedure #3 under Bank Reconciliations, we randomly selected 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observed that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. If no electronic payments were made from the main operating account during the month selected, we selected an alternative month and/or account for testing that does include electronic disbursements.

Procedure Results: No exceptions were noted as a result of these procedures.

Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

12. We obtained from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. We obtained management's representation that the listing is complete.

13. Using the listing prepared by management, we randomly selected the required amount of cards (up to five) that were used during the fiscal period. We randomly selected one monthly statement or combined statement for each card (for a debit card, randomly selected one monthly bank statement), and obtained supporting documentation, and:

    - We observed that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.

    - We observed that finance charges and late fees were not assessed on the selected statements.

14. Using the monthly statements or combined statements selected under #13 above, excluding fuel cards, we randomly selected the required amount transactions (up to ten) from each statement, and obtained supporting documentation for the transactions. For each transaction, we observed that it is supported by (a) an original itemized receipt that identified precisely what was purchased, (b) written documentation of the business/public purpose, and (c) documentation of the individuals participating in meals (for meal charges only). For missing receipts, we described the nature of the transaction and noted whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Procedure Results: No exceptions were noted as a result of these procedures.

Travel and Expense Reimbursement

15. We obtained from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. We randomly selected 5 reimbursements, and obtained the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

    - If reimbursed using a per diem, we observed that the approved reimbursement rate is no more than those rates established by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

    - If reimbursed using actual costs, we observed that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

    - We observed that each reimbursement was supported by documentation of the business/public purpose (for meal charges, we observed that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1, 8th bullet).

    - We observed that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

    Procedure Results: No exceptions were noted as a result of these procedures.

Contracts

16. We obtained from management a listing of all agreements/contracts (or active vendor list) for professional services, materials, and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. We obtained management's representation that the listing is complete. We randomly selected the required amount of contracts (up to 5) from the listing, excluding our contract, and:

    - We observed that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

    - We observed whether the contract was approved by the board, if required by policy or law.

    - If the contract was amended (e.g. change order), we observed that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g. if approval is required for any amendment, the document approval).

    - We randomly selected one payment from the fiscal period for each of the selected contracts, obtained the supporting invoice, agreed the invoice to the contract terms, and observed that the invoice and related payment agreed to the terms and conditions of the contract.

    Procedure Results: No exceptions were noted as a result of these procedures.

Payroll and Personnel

17. We obtained a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. We randomly selected 5 employees or officials, obtained related paid salaries and personnel files, and agreed paid salaries to authorized salaries/pay rates in the personnel files.

18. We randomly selected one pay period during the fiscal period. For the 5 employees or officials selected under #17 above, we obtained attendance records and leave documentation for the pay period, and:

    - We observed that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).

    - We observed that supervisors approved the attendance and leave of the selected employees or officials.

    - We observed that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

    - We observed that the rate paid to the employees or officials agree to the authorized salary/pay rate found with the personnel file.

19. We obtained a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. If applicable, we selected two employees or officials, and obtained related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. If applicable, we agreed the hours to the employee's or official's cumulative leave records, and the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and the termination payment to entity policy.

20. We obtained management's representation that employer and employee portions of third-party payroll related amounts (e.g. payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Procedure Results: No exceptions were noted as a result of these procedures.

Ethics

21. Using the 5 randomly selected employees/officials from procedure #17 under "Payroll and Personnel" above, we obtained ethics documentation from management, and:

    - We observed whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170.

    - We observed that the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

22. We inquired and/or observed whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Procedure Results: No exceptions were noted as a result of these procedures.

Debt Service

23. We obtained a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. We selected all debt instruments on the listing, obtained supporting documentation, and observed that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

24. We obtained a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. We randomly selected one bond/note, inspected debt covenants, obtained supporting documentation for the reserve balance and payments, and agreed actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Procedure Results: No debt was issued or outstanding.

Fraud Notice

25. We obtained a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. We selected all misappropriations on the listing, obtained supporting documentation, and observed that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

26. We observed whether the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Procedure Results: No exceptions were noted as a result of these procedures.

Information Technology Disaster Recovery/Business Continuity

27. We performed the following procedures:

- We obtained and inspected the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquired of personnel responsible for backing up critical data) and observed that such backup (a) occurred within the past week, (b) was not stored on the entity's local server or network, and (c) was encrypted.

- We obtained and inspected the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquired of personnel responsible for testing/verifying backup restoration) and observed evidence that the test/verification was successfully performed within the past 3 months.

- We obtained a listing of the entity's computers currently in use, and their related locations, and management's representation that the listing is complete. We randomly selected the required number of computers (at least 5) and observed while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

28. We randomly selected 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #19, and observed evidence that the selected terminated employees have been removed or disabled from the network.

Procedure Results: We performed the procedures and discussed the results with management.

Prevention of Sexual Harassment

29. We randomly selected the employees/officials from procedure #17 under "Payroll and Personnel" above, obtained sexual harassment training documentation from management, and observed that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

30. We observed that the entity has posted its sexual harassment policy and complaint procedures on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

31. We obtained the entity's annual sexual harassment report for the current fiscal period, observed that the report was dated on or before February 1, and observed that it includes the applicable requirements of R.S. 42:344:

    - Number and percentage of public servants in the agency who have completed the training requirements;
    - Number of sexual harassment complaints received by the agency;
    - Number of complaints which resulted in a finding that sexual harassment occurred;
    - Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
    - Amount of time it took to resolve each complaint.

Procedure Results: No exceptions were noted as a result of these procedures.

We were engaged by Oasis 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 applicable standards of *Government Auditing Standards*. 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 those C/C areas identified in the SAUPs. 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 Oasis 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 those C/C areas identified in the SAUPs, 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 LLA as a public document.

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