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**CASA JEFFERSON, INC.**

**FINANCIAL STATEMENTS**

**JUNE 30, 2017**

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Postlethwaite & Netterville

A Professional Accounting Corporation

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**CASA JEFFERSON, INC.**

**FINANCIAL STATEMENTS**

**JUNE 30, 2017**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
CASA Jefferson, Inc.

### Report on the Financial Statements

We have audited the accompanying financial statements of CASA Jefferson, Inc. (the Organization), which comprise the statements of financial position as of June 30, 2017 and 2016, and the related statements of activities and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CASA Jefferson, Inc. as of June 30, 2017 and 2016, and the changes in its net assets, functional expenses and cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of compensation, benefits and other payments to agency head or chief executive officer, is presented for purposes of additional analysis and is not a required part of the 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 December 8, 2017, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 the Organization's internal control over financial reporting and compliance.

*Postlethwaite & Netterville*

Metairie, Louisiana  
December 8, 2017

**CASA JEFFERSON, INC.**  
**METAIRIE, LOUISIANA**

**STATEMENTS OF FINANCIAL POSITION**  
**JUNE 30, 2017 AND 2016**

**ASSETS**

	<u>2017</u>	<u>2016</u>
Current assets:		
Cash	\$ 53,914	\$ 77,274
Grants receivable	81,154	99,910
Prepaid expenses	<u>15,322</u>	<u>16,224</u>
Total current assets	<u>150,390</u>	<u>193,408</u>
Non-current assets:		
Deposits	<u>5,707</u>	<u>5,707</u>
Total non-current assets	<u>5,707</u>	<u>5,707</u>
Total assets	<u>\$ 156,097</u>	<u>\$ 199,115</u>

**LIABILITIES AND NET ASSETS**

Current liabilities:		
Accounts payable	\$ 3,074	\$ 5,652
Accrued payroll liabilities	<u>5,485</u>	<u>6,395</u>
Total current liabilities	<u>8,559</u>	<u>12,047</u>
Net assets:		
Unrestricted	101,172	124,554
Temporarily restricted (note 2)	<u>46,366</u>	<u>62,514</u>
Total net assets	<u>147,538</u>	<u>187,068</u>
Total liabilities and net assets	<u>\$ 156,097</u>	<u>\$ 199,115</u>

The accompanying notes are an integral part of these financial statements.

**CASA JEFFERSON, INC.**  
**METAIRIE, LOUISIANA**

**STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**FOR THE YEARS ENDED JUNE 30, 2017 AND 2016**

	2017			2016		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b><u>REVENUES AND SUPPORT</u></b>						
Grants	\$ -	\$ 615,276	\$ 615,276	\$ -	\$ 656,597	\$ 656,597
Contributions	36,957	1,800	38,757	57,999	2,226	60,225
Special events (net of direct costs of \$34,020 and \$25,373, respectively)	12,339	-	12,339	44,266	-	44,266
Net assets released from restrictions	633,224	(633,224)	-	645,676	(645,676)	-
Total revenues and other support	<u>682,520</u>	<u>(16,148)</u>	<u>666,372</u>	<u>747,941</u>	<u>13,147</u>	<u>761,088</u>
<b><u>EXPENSES</u></b>						
Programs	600,897	-	600,897	648,126	-	648,126
Management and general	91,807	-	91,807	68,406	-	68,406
Fundraising	13,198	-	13,198	21,472	-	21,472
Total expenses	<u>705,902</u>	<u>-</u>	<u>705,902</u>	<u>738,004</u>	<u>-</u>	<u>738,004</u>
Change in net assets	(23,382)	(16,148)	(39,530)	9,937	13,147	23,084
<b><u>NET ASSETS AT BEGINNING OF THE YEAR</u></b>	<u>124,554</u>	<u>62,514</u>	<u>187,068</u>	<u>114,617</u>	<u>49,367</u>	<u>163,984</u>
<b><u>NET ASSETS AT END OF THE YEAR</u></b>	<u>\$ 101,172</u>	<u>\$ 46,366</u>	<u>\$ 147,538</u>	<u>\$ 124,554</u>	<u>\$ 62,514</u>	<u>\$ 187,068</u>

The accompanying notes are an integral part of these financial statements.

**CASA JEFFERSON, INC.**  
**METAIRIE, LOUISIANA**

**STATEMENTS OF FUNCTIONAL EXPENSES**  
**FOR THE YEARS ENDED JUNE 30, 2017 AND 2016**

<u>2017</u>	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Children's projects	\$ 6,201	\$ -	\$ -	\$ 6,201
Employee benefits	52,966	8,648	1,616	63,230
Equipment	2,226	557	-	2,783
Information technology	2,620	291	-	2,911
Insurance	-	8,616	-	8,616
Meeting expense	114	-	-	114
Office expense	7,311	812	-	8,123
Payroll taxes	25,629	4,184	782	30,595
Postage and shipping	3,112	164	-	3,276
Printing	4,034	-	-	4,034
Professional services	16,571	2,951	-	19,522
Public relations	16,823	-	-	16,823
Rent	61,635	6,848	-	68,483
Salaries	353,871	57,776	10,800	422,447
Supplies	6,460	-	-	6,460
Telephone	8,133	904	-	9,037
Training	8,607	-	-	8,607
Travel	21,438	-	-	21,438
Utilities	500	56	-	556
Volunteer recognition	2,646	-	-	2,646
Total	<u>\$ 600,897</u>	<u>\$ 91,807</u>	<u>\$ 13,198</u>	<u>\$ 705,902</u>

(continued)

**CASA JEFFERSON, INC.**  
**METAIRIE, LOUISIANA**

**STATEMENTS OF FUNCTIONAL EXPENSES (CONTINUED)**  
**FOR THE YEARS ENDED JUNE 30, 2017 AND 2016**

<u>2016</u>	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Children's projects	\$ 4,422	\$ -	\$ -	\$ 4,422
Employee benefits	51,714	5,004	2,424	59,142
Equipment	463	116	-	579
Information technology	7,248	805	-	8,053
Insurance	-	8,177	-	8,177
Meeting expense	540	-	-	540
Office expense	18,992	2,110	-	21,102
Payroll taxes	27,805	2,690	1,303	31,798
Postage and shipping	2,961	156	-	3,117
Printing	2,765	-	-	2,765
Professional services	16,611	3,321	-	19,932
Public relations	14,030	-	-	14,030
Rent	59,234	6,582	-	65,816
Salaries	378,640	36,635	17,745	433,020
Security system	2,320	258	-	2,578
Supplies	4,263	-	-	4,263
Telephone	11,747	1,305	-	13,052
Training	5,362	-	-	5,362
Travel	24,338	-	-	24,338
Utilities	11,226	1,247	-	12,473
Volunteer recognition	3,445	-	-	3,445
	<u>\$ 648,126</u>	<u>\$ 68,406</u>	<u>\$ 21,472</u>	<u>\$ 738,004</u>

The accompanying notes are an integral part of these financial statements.

**CASA JEFFERSON, INC.**  
**METAIRIE, LOUISIANA**

**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30, 2017 AND 2016**

	<u>2017</u>	<u>2016</u>
<b><u>OPERATING ACTIVITIES</u></b>		
Change in net assets	\$ (39,530)	\$ 23,084
Adjustments to reconcile change in net assets to net cash used in operating activities:		
(Increase) decrease in grants receivable	18,756	(46,395)
Decrease in deposits	-	1,793
(Increase) decrease in prepaid expenses	902	(2,102)
Increase (decrease) in accounts payable	(2,578)	2,105
Increase (decrease) in accrued payroll liabilities	(910)	(4,073)
Net cash used in operating activities:	<u>(23,360)</u>	<u>(25,588)</u>
Net change in cash	(23,360)	(25,588)
Cash at beginning of year	<u>77,274</u>	<u>102,862</u>
Cash, end of year	<u>\$ 53,914</u>	<u>\$ 77,274</u>

The accompanying notes are an integral part of these financial statements.

**CASA JEFFERSON, INC.**  
**METAIRIE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

**1. Summary of Significant Accounting Policies**

Organization

CASA Jefferson, Inc. (the Organization) is a 501 (c) (3) non-profit corporation incorporated on March 26, 2012 under the laws of the State of Louisiana. The Organization's mission is to assign a trained capable volunteer from the community to advocate for the best interest of every abused and neglected child in the Jefferson Parish Juvenile Court System.

One of the Organization's significant programs is The Darkness to Light's Stewards of Children Training which is the only nationally available program scientifically proven to increase knowledge, improve attitudes and change child-protective behaviors.

Basis of 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 (GAAP).

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 and liabilities and disclosure of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Classification of Net Assets

Financial Accounting Standards Board Codification No. 958 entitled "Not-For-Profit Entities" requires that net assets and changes in net assets be reported for three classifications—permanently restricted, temporarily restricted and unrestricted—based on the existence or absence of donor imposed restrictions of the assets to a particular purpose. Accordingly, the net assets of the Organization and changes therein are classified and reported as follows:

- Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations.
- Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that will be met either by actions of the Organization and/or the passage of time.
- Permanently restricted net assets - Net assets subject to donor-imposed stipulations that neither expire by the passage of time nor can be fulfilled and removed by actions of the Organization pursuant to those stipulations. The Organization has no permanently restricted net assets.

**CASA JEFFERSON, INC.**  
**METAIRIE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

**1. Summary of Significant Accounting Policies (continued)**

Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the statements of activities and changes in net assets as net assets released from restriction.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Organization considers all highly liquid investments with a maturity of three months or less to be cash equivalents. The Organization had no cash equivalents at June 30, 2017 and 2016.

Concentration of Credit Risk

The Organization maintains its cash in a bank deposit account at one financial institution. The balance, at times, may exceed federally insured limits. The Organization has not experienced any losses and does not believe that significant credit risk exists as a result of this practice.

Grant Revenue

Revenues from federal and state grants are recorded when the Organization has a right to reimbursement under the related grant, generally corresponding to the incurring of grant related costs by the Organization, or when otherwise earned under the terms of the grants.

Contributed Services

Members of the Organization's board of directors and other volunteers have made significant contributions of their time to assist in the Organization's operations and related charitable programs. The value of this contributed time is not recorded in these financial statements as it does not meet the criteria for recognition under GAAP.

**CASA JEFFERSON, INC.**  
**METAIRIE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

**1. Summary of Significant Accounting Policies (continued)**

Income Taxes

CASA Jefferson, Inc. is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from State income taxes under Section 121(5) of Title 47 of the Louisiana Revised Statutes of 1950. Accordingly, no provision for income taxes has been included in the financial statements.

FASB ASC 740 provides detailed guidance for financial statement recognition, measurement, and disclosure of uncertain tax positions recognized in an entity's financial statement. As of June 30, 2017 and 2016, CASA Jefferson, Inc. has determined that it does not have any uncertain tax positions that qualify for either recognition or disclosure in the financial statements. Tax returns generally remain subject to examination by the taxing authorities for three years.

Recent Accounting Pronouncements

On August 18, 2016, FASB issued Accounting Standards Update (ASU) No. 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities. Under the ASU, the number of net asset classes is decreased from three to two; enhanced disclosures of underwater endowments are required; reporting of expenses by function and nature, as well as an analysis of expenses by both function and nature is required; and qualitative information in the notes to the financial statements on how it manages its liquid available resources and liquidity risks is required. This ASU is effective for fiscal years beginning after December 15, 2017. Early application of the standard is permitted. The Organization is currently assessing the impact of this pronouncement on the financial statements.

**2. Restricted Assets**

At June 30, 2017 and 2016, CASA Jefferson, Inc. has no permanently restricted assets. The Organization has the following net assets which are restricted to a specific purpose and presented as temporarily restricted net assets as of June 30:

	<u>2017</u>	<u>2016</u>
Jefferson Parish Juvenile Court	\$ 28,853	\$ 31,442
Greater New Orleans Foundation	8,455	18,890
CASA Assistance Program	-	3,833
Fore! Kids	3,223	6,433
Crime Victims Assistance	-	848
Projects	5,835	1,068
	<u>\$ 46,366</u>	<u>\$ 62,514</u>

**CASA JEFFERSON, INC.**  
**METAIRIE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

**3. Grants Receivable**

Grants receivable to the Organization at June 30, 2017 and 2016 consist of the following:

	<u>2017</u>	<u>2016</u>
Louisiana Supreme Court CASA Assistance Program	\$ 47,482	\$ 43,438
Crime Victims Assistance	23,036	44,184
Greater New Orleans Foundation	4,534	12,288
Other	6,102	-
	<u>\$ 81,154</u>	<u>\$ 99,910</u>

**4. Special Events**

The I Am for Child Run/Walk and the I Am for Child Music Festival are the Organization's most significant fundraising events. During the year ended June 30, 2017, the Run/Walk was held on November 12, 2016 and the Music Festival was held on March 18, 2017. The funds raised at the event are for the purpose of enabling the Organization to provide advocates for children in the community.

**5. Operating Lease**

CASA Jefferson, Inc. entered into a sixty-two month lease agreement for new office space on October 22, 2015. The new lease agreement requires the Organization to make monthly lease payments in the amount of \$5,707, commencing January 1, 2016 and expiring on December 31, 2020.

Future minimum lease payments required under the operating lease:

<u>Year</u>	<u>Amount</u>
2018	\$ 68,483
2019	69,227
2020	70,716
2021	35,730
	<u>\$ 244,156</u>

**CASA JEFFERSON, INC.**  
**METAIRIE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

**6. Contingencies**

Grant Programs

The Organization participates in a number of state and federal grant programs, which are governed by various rules and regulations. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that Organization has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable as of June 30, 2017 and 2016 might be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing state and federal grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Audits of prior years have not resulted in any significant disallowed costs or refunds. Any costs that would be disallowed would be recognized in the period when the grantor agency notifies the Organization.

Significant Grants

For the years ended June 30, 2017 and 2016, \$302,298 and \$346,740, respectively, of the Organization's governmental financial assistance was from TANF (CFDA No. 93.558), \$139,954 and \$154,020, respectively, in financial assistance was from the Louisiana Supreme Court CASA Assistance Program, and \$60,000 in each year, of the Organization's governmental financial assistance was from grants provided by the Jefferson Parish Juvenile Court System. Management believes that the Organization is in compliance with the provisions of these grants and that the findings of an audit, if any, would not have a material impact on the financial statements. These grants have been approved to the Organization for the 2018 fiscal year.

**7. Subsequent Events**

Management of the Organization has evaluated subsequent events through the date the financial statements were available to be issued, December 8, 2017, and determined that no events require disclosure. No events occurring after this date have been evaluated in these financial statements.

**SUPPLEMENTARY INFORMATION**

**CASA JEFFERSON, INC**

**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO  
AGENCY HEAD OR CHIEF EXECUTIVE OFFICER\*  
FOR THE YEAR ENDED JUNE 30, 2017**

**Agency Head Name:** Rosana Gonzalez, Executive Director

<i>Purpose</i>	<b>Amount</b>
Salary (Contract Payments)	\$43,550
Benefits-insurance	\$2,521
Benefits-retirement	\$293
Benefits	n/a
Car allowance	n/a
Vehicle provided by government	n/a
Per diem	n/a
Reimbursements	\$480
Travel (mileage)	\$806
Registration fees	n/a
Conference travel	n/a
Continuing professional education fees	n/a
Housing	n/a
Unvouchered expenses	n/a
Special meals	n/a

\*This schedule includes only compensation funded by the State of Louisiana.

See Independent Auditors' Report



**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**

Board of Directors  
CASA Jefferson, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of CASA Jefferson, Inc. (the Organization or CASA), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities and changes in net assets, 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 December 8, 2017.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered CASA Jefferson, Inc.'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 CASA's internal control. Accordingly, we do not express an opinion on the effectiveness of the CASA'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 may exist that have not been identified.



### Compliance and Other Matters

As part of obtaining reasonable assurance about whether CASA Jefferson, Inc.'s financial statements are free of material misstatements, 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 CASA Jefferson, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CASA Jefferson, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Postlethwaite & Netterville*

Metairie, Louisiana  
December 8, 2017

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**CASA JEFFERSON, INC.**  
**NEW ORLEANS, LOUISIANA**

**STATEWIDE AGREED-UPON PROCEDURES**

**FOR THE YEAR ENDED JUNE 30, 2017**

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**CASA JEFFERSON, INC.**  
**NEW ORLEANS, LOUISIANA**

**STATEWIDE AGREED-UPON PROCEDURES**

**FOR THE YEAR ENDED JUNE 30, 2017**

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

To the Board of Directors of CASA Jefferson, Inc.  
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the management of CASA Jefferson, Inc. (CASA)(the "Entity") and the Louisiana Legislative Auditor (LLA) (the specified parties) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2016 through June 30, 2017. CASA's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

***Written Policies and Procedures***

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1. Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions (or report that the entity does not have any written policies and procedures), as applicable:

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

**We performed the procedures above and noted no exceptions.**

- b) *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.

**We performed the procedures above and noted the following exception:**

- **No written policies regarding how vendors are added to the vendor list**

- c) *Disbursements*, including processing, reviewing, and approving

**We performed the procedures above and noted no exceptions.**

- d) *Receipts*, including receiving, recording, and preparing deposits

**We performed the procedures above and noted no exceptions.**

- e) *Payroll/Personnel*, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

**We performed the procedures above and noted the following exception:**

- **No written policies regarding payroll processing**

***Written Policies and Procedures (continued)***

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

**We performed the procedures above and noted the following exceptions:**

- **No written policies regarding (1) types of services requiring written contracts.**
- **No written policies regarding (2) standard terms and conditions.**
- **No written policies regarding (4) approval process.**
- **No written policies regarding (5) monitoring process.**

- g) *Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)*, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage

**We performed the procedures above and noted no exceptions.**

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

**We performed the procedures above and noted no exceptions.**

***Management response:***

- ***1b) Purchasing:*** CASA Jefferson Inc. has a vendor verification policy which outlines CASA Jefferson verifies the status of a vendor with the Louisiana Secretary of State, System for Award Management and the U.S. Department of Health and Human Services/Office of the Inspector General (HHS/OIG) List of Excluded Individuals/Entities. Prior to doing business with any vendor, CASA must also obtain a W-9 form from each vendor. CASA Jefferson will revise the policy to include how vendors are added to QuickBooks.
- CASA Jefferson Inc does not have an electronic purchasing system.
- ***1e) Payroll/Personnel:*** ASA Jefferson Inc. personnel policies include record keeping policies which include schedule of payment of wages, overtime pay, time and daily activity records keeping (including detail requirements of schedules, leave request and monthly activity/time logs), holiday schedules, personnel files and access to personnel files, benefits plan offered to the employees, leave policies. Each of these policies outline the approval process of bi-weekly schedules, monthly timesheets and leave request.
- CASA Jefferson Inc will develop a policy and procedure outlining the process of bi-monthly approval of payroll including employee deductions – mandatory and voluntary. Currently, Executive Director approves all leave and submits leave times to Director of Operations. Director of Operations processes payroll through outside agency – Argent payroll.
- ***1f) Contracting:*** CASA Jefferson Inc. has developed a contracting policy. Policy was approved by the CASA Jefferson board in September 2017. CASA Jefferson Inc plans on implementing the contracts policy for the FY17-18. Policy has been added to the Fiscal Control procedures for CASA Jefferson, Inc.

***Board (or Finance Committee, if applicable)***

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2. Obtain and inspect the board/committee minutes for the fiscal period, and:

- a) Report whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.

**We performed the procedures above and noted no exceptions.**

- b) Report whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the entity's prior audit (GAAP-basis).

➤ If the budget-to-actual comparisons show that management was deficit spending during the fiscal period, report whether there is a formal/written plan to eliminate the deficit spending for those entities with a fund balance deficit. If there is a formal/written plan, report whether the meeting minutes for at least one board meeting during the fiscal period reflect that the board is monitoring the plan.

**We performed the procedures above and noted no exceptions.**

- c) Report whether the minutes referenced or included non-budgetary financial information (e.g. approval of contracts and disbursements) for at least one meeting during the fiscal period.

**We performed the procedures above and noted no exceptions.**

***Bank Reconciliations***

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3. Obtain a listing of client bank accounts from management and management's representation that the listing is complete.

**We performed the procedures above and noted no exceptions.**

4. Using the listing provided by management, select all of the entity's bank accounts (if five accounts or less) or one-third of the bank accounts on a three year rotating basis (if more than 5 accounts). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. *Note: School student activity fund accounts may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement.* For each of the bank accounts selected, obtain bank statements and reconciliations for all months in the fiscal period and report whether:

- a) Bank reconciliations have been prepared;
- b) Bank reconciliations include evidence that a member of management or a board member (with no involvement in the transactions associated with the bank account) has reviewed each bank reconciliation; and
- c) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period.

**The entity has one bank account, which we selected and performed the procedures above. We noted no exceptions.**

## Collections

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5. Obtain a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.

**We performed the procedures above and noted no exceptions.**

6. Using the listing provided by management, select all of the entity's cash collection locations (if five locations or less) or one-third of the collection locations on a three year rotating basis (if more than 5 locations). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. *Note: School student activity funds may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement.* For each cash collection location selected:

- a) Obtain existing written documentation (e.g. insurance policy, policy manual, job description) and report whether each person responsible for collecting cash is (1) bonded, (2) not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account (report if there are compensating controls performed by an outside party), and (3) not required to share the same cash register or drawer with another employee.

**We performed the procedures above and noted the following exceptions:**

- **No written documentation stating that the person responsible for collecting cash is (1) bonded.**
- b) Obtain existing written documentation (e.g. sequentially numbered receipts, system report, reconciliation worksheets, policy manual) and report whether the entity has a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.

**We performed the procedures above and noted no exceptions.**

- c) Select the highest (dollar) week of cash collections from the general ledger or other accounting records during the fiscal period and:
- Using entity collection documentation, deposit slips, and bank statements, trace daily collections to the deposit date on the corresponding bank statement and report whether the deposits were made within one day of collection. If deposits were not made within one day of collection, report the number of days from receipt to deposit for each day at each collection location.

**We performed the procedures above and noted the following exception:**

- **Three out of the five deposits selected were not made within one day of collections. These three deposits were made nine days after collection.**
- Using sequentially numbered receipts, system reports, or other related collection documentation, verify that daily cash collections are completely supported by documentation and report any exceptions.

**We performed the procedures above and noted no exceptions.**

***Collections (continued)***

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7. Obtain existing written documentation (e.g. policy manual, written procedure) and report whether the entity has a process specifically defined (identified as such by the entity) to determine completeness of all collections, including electronic transfers, for each revenue source and 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) by a person who is not responsible for collections.

**We performed the procedures above and noted no exceptions**

***Management's response:***

- **6a) Cash collection:** CASA Jefferson employees do not have a bond, but CASA Jefferson Inc. does have an employee Dishonesty Policy in force with a \$100,000 limit, subject to a \$1,000 deductible.
- **6c) Cash collection:** CASA Jefferson, Inc, fiscal policy stated that when funds/donations are received, at least two people (Director of Operations, Director of Development, and Executive Director) are responsible for counting the cash prior to deposit and maintaining a log of cash deposits.
- The deposit slips are given to the Director of Development he/she will make the deposit and distribute receipts to the CASA Director of Operations. In November 2016, deposits were received on Monday November 21<sup>st</sup>, 2016 and entered into QuickBooks by Director of Operations. The deposits were not made into the bank account due to two main factors. (1) The designated employee to make deposits was out on annual leave following a fundraiser and (2) The Thanksgiving Holiday was that same week. The nine-day delay included two holidays in which the office was closed, Saturday and Sunday and the following upon return from vacation, employee designated to make deposits made the deposits on 11/30/2016.

***Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)***

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8. Obtain a listing of entity disbursements from management or, alternately, obtain the general ledger and sort/filter for entity disbursements. Obtain management's representation that the listing or general ledger population is complete.

**We performed the procedures above and noted no exceptions.**

9. Using the disbursement population from #8 above, select 25 disbursements (or select disbursements constituting at least one-third of the dollar disbursement population if the entity had less than 25 transactions during the fiscal period), excluding credit card/debit card/fuel card/P-card purchases or payments. Obtain supporting documentation (e.g. purchase requisitions, system screens/logs) for each transaction and report whether the supporting documentation for each transaction demonstrated that:

- a) Purchases were initiated using a requisition/purchase order system or an equivalent electronic system that separates initiation from approval functions in the same manner as a requisition/purchase order system.

**We performed the procedures above and noted the following exception:**

- **None of the items tested were initiated using a requisition / purchase order system. CASA does not utilize a requisition / purchase order system, and written policies and procedures do not require such documentation.**

*Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)  
(continued)*

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- b) Purchase orders, or an electronic equivalent, were approved by a person who did not initiate the purchase.

**We performed the procedures above and noted the following exception:**

- **None of the items tested had a purchase order or electronic equivalent. CASA does not utilize a requisition / purchase order system, and written policies and procedures do not require such documentation.**
- c) Payments for purchases were not processed without (1) an approved requisition and/or purchase order, or electronic equivalent; a receiving report showing receipt of goods purchased, or electronic equivalent; and an approved invoice.

**We performed the procedures above and noted the following exception:**

- **None of the items tested had a receiving report. CASA does not utilize a requisition purchase order system or obtain receiving reports, and written policies and procedures do not require such documentation.**
10. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the person responsible for processing payments is prohibited from adding vendors to the entity's purchasing/disbursement system.

**The entity does not utilize a purchasing / disbursement system, and written policies and procedures do not require such system. There are no written policies around how vendors are added to a vendor list.**

11. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.

**We performed the procedures above and noted no exceptions.**

12. Inquire of management and observe whether the supply of unused checks is maintained in a locked location, with access restricted to those persons that do not have signatory authority, and report any exceptions. Alternately, if the checks are electronically printed on blank check stock, inspect entity documentation (electronic system control documentation) and report whether the persons with signatory authority have system access to print checks.

**We performed the procedures above and noted no exceptions.**

13. If a signature stamp or signature machine is used, inquire of the signer whether his or her signature is maintained under his or her control or is used only with the knowledge and consent of the signer. Inquire of the signer whether signed checks are likewise maintained under the control of the signer or authorized user until mailed. Report any exceptions.

**We performed the procedures above and noted no signature stamp or signature machine is used and no exceptions.**

*Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)  
(continued)*

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*Management's response:*

9a) CASA Jefferson Inc. does not have an electronic requisition / purchase order system or obtain receiving reports, and written policies and procedures do not require such documentation. CASA Jefferson has manual purchase request order forms.

9b) CASA Jefferson Inc. does not have an electronic requisition / purchase order system or obtain receiving reports, and written policies and procedures do not require such documentation. CASA Jefferson has manual purchase request order forms.

9c) CASA Jefferson Inc. does not have an electronic requisition / purchase order system or obtain receiving reports, and written policies and procedures do not require such documentation. CASA Jefferson has manual purchase request order forms.

*Credit Cards/Debit Cards/Fuel Cards/P-Cards*

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14. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards), including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

**We performed the procedures above and noted no exceptions.**

15. Using the listing prepared by management, select 10 cards (or at least one-third of the cards if the entity has less than 10 cards) that were used during the fiscal period, rotating cards each year. If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner.

Obtain the monthly statements, or combined statements if multiple cards are on one statement, for the selected cards. Select the monthly statement or combined statement with the largest dollar activity for each card (for a debit card, select the monthly bank statement with the largest dollar amount of debit card purchases) and:

a) Report whether there is evidence that the monthly statement or combined statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]]

**We selected one credit card and performed the procedures above and noted no exceptions.**

b) Report whether finance charges and/or late fees were assessed on the selected statements.

**No finance charges or late fees were assessed on the selected statement.**

16. Using the monthly statements or combined statements selected under #15 above, obtain supporting documentation for all transactions for each of the cards selected (i.e. each of the cards should have one month of transactions subject to testing).

a) For each transaction, report whether the transaction is supported by:

➤ An original itemized receipt (i.e., identifies precisely what was purchased)

**We performed the procedures above and noted no exceptions.**

*Credit Cards/Debit Cards/Fuel Cards/P-Cards (continued)*

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- Documentation of the business/public purpose. For meal charges, there should also be documentation of the individuals participating.

**We performed the procedures above and noted no exceptions.**

- Other documentation that may be required by written policy (e.g., purchase order, written authorization.)

**We performed the procedures above and noted no exceptions.**

- b) For each transaction, compare the transaction's detail (nature of purchase, dollar amount of purchase, supporting documentation) to the entity's written purchasing/disbursement policies and the Louisiana Public Bid Law (i.e. transaction is a large or recurring purchase requiring the solicitation of bids or quotes) and report any exceptions.

**We performed the procedures above and noted no exceptions.**

- c) For each transaction, compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. cash advances or non-business purchases, regardless whether they are reimbursed). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

**We performed the procedures above and noted no exceptions.**

*Travel and Expense Reimbursement*

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- 17. Obtain from management a listing of all travel and related expense reimbursements, by person, during the fiscal period or, alternately, obtain the general ledger and sort/filter for travel reimbursements. Obtain management's representation that the listing or general ledger is complete.

**We performed the procedures above and noted no exceptions.**

- 18. Obtain the entity's written policies related to travel and expense reimbursements. Compare the amounts in the policies to the per diem and mileage rates established by the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)) and report any amounts that exceed GSA rates.

**We performed the procedures above and noted no exceptions.**

- 19. Using the listing or general ledger from #17 above, select the three persons who incurred the most travel costs during the fiscal period. Obtain the expense reimbursement reports or prepaid expense documentation of each selected person, including the supporting documentation, and choose the largest travel expense for each person to review in detail. For each of the three travel expenses selected:

*Travel and Expense Reimbursement (continued)*

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- a) Compare expense documentation to written policies and report whether each expense was reimbursed or prepaid in accordance with written policy (e.g., rates established for meals, mileage, lodging). If the entity does not have written policies, compare to the GSA rates (#18 above) and report each reimbursement that exceeded those rates.

**We performed the procedures above and noted the following exceptions:**

- For three of the three expense reimbursements selected, mileage is being reimbursed at .51/mile for both 2016 and 2017 mileage reimbursements. The policy of the Organization is to use the GSA mileage rates effective at the time the expense is incurred. For 2016 and 2017 the GSA mileage rates were .54/mile and .535/mile, respectively.

- b) Report whether each expense is supported by:

- An original itemized receipt that identifies precisely what was purchased. [Note: An expense that is reimbursed based on an established per diem amount (e.g., meals) does not require a receipt.]

**We performed the procedures above and noted no exceptions.**

- Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating).

**We performed the procedures above and noted no exceptions.**

- Other documentation as may be required by written policy (e.g., authorization for travel, conference brochure, certificate of attendance)

**We performed the procedures above and noted no exceptions.**

- c) Compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. hotel stays that extend beyond conference periods or payment for the travel expenses of a spouse). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

**We performed the procedures above and noted no exceptions.**

- d) Report whether each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

**We performed the procedures above and noted no exceptions.**

*Management's response:*

- **19a) Travel Reimbursements:** CASA Jefferson Inc. has corrected the state rate (\$0.535) on mileage request forms for the FY 17-18. CASA Jefferson will ensure to verify each year the state mileage rate.

**Contracts**

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20. Obtain a listing of all contracts in effect during the fiscal period or, alternately, obtain the general ledger and sort/filter for contract payments. Obtain management's representation that the listing or general ledger is complete.

**We performed the procedures above and noted no exceptions.**

21. Using the listing above, select the five contract "vendors" that were paid the most money during the fiscal period (excluding purchases on state contract and excluding payments to the practitioner). Obtain the related contracts and paid invoices and:

- a) Report whether there is a formal/written contract that supports the services arrangement and the amount paid.

**We performed the procedures above and noted no exceptions.**

- b) Compare each contract's detail to the Louisiana Public Bid Law or Procurement Code. Report whether each contract is subject to the Louisiana Public Bid Law or Procurement Code and:

**The entity has four contracts, which we selected and noted no contracts were subject to the Louisiana Public Bid Law or Procurement Code.**

- If yes, obtain/compare supporting contract documentation to legal requirements and report whether the entity complied with all legal requirements (e.g., solicited quotes or bids, advertisement, selected lowest bidder)

**No contracts were subject to Louisiana Public Bid Law or Procurement Code.**

- If no, obtain supporting contract documentation and report whether the entity solicited quotes as a best practice.

**We performed the procedures above for the four contracts not subject to the Louisiana Public Bid Law or Procurement Code and noted no exceptions.**

- c) Report whether the contract was amended. If so, report the scope and dollar amount of the amendment and whether the original contract terms contemplated or provided for such an amendment.

**We performed the procedures above and noted no exceptions.**

- d) Select the largest payment from each of the five contracts, obtain the supporting invoice, compare the invoice to the contract terms, and report whether the invoice and related payment complied with the terms and conditions of the contract.

**We performed the procedures above and noted no exceptions.**

- e) Obtain/inspect contract documentation and board minutes and report whether there is documentation of board approval, if required by policy or law (e.g. Lawrason Act or Home Rule Charter).

**We performed the procedures above and noted no exceptions.**

### ***Payroll and Personnel***

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22. Obtain a listing of employees (and elected officials, if applicable) with their related salaries, and obtain management's representation that the listing is complete. Select five employees/officials, obtain their personnel files, and:

- a) Review compensation paid to each employee during the fiscal period and report whether payments were made in strict accordance with the terms and conditions of the employment contract or pay rate structure.

**We performed the procedures above and noted no exceptions.**

- b) Review changes made to hourly pay rates/salaries during the fiscal period and report whether those changes were approved in writing and in accordance with written policy.

**We performed the procedures above for those individuals in our sample that had changes to their rates or salaries and noted no exceptions.**

23. Obtain attendance and leave records and select one pay period in which leave has been taken by at least one employee. Within that pay period, select 25 employees/officials (or select one-third of employees/officials if the entity had less than 25 employees during the fiscal period), and:

- a) Report whether all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
- b) Report whether there is written documentation that supervisors approved, electronically or in writing, the attendance and leave of the selected employees/officials.
- c) Report whether there is written documentation that the entity maintained written leave records (e.g., hours earned, hours used, and balance available) on those selected employees/officials that earn leave.

**We performed the procedures above and noted no exceptions.**

24. Obtain from management a list of those employees/officials that terminated during the fiscal period and management's representation that the list is complete. If applicable, select the two largest termination payments (e.g., vacation, sick, compensatory time) made during the fiscal period and obtain the personnel files for the two employees/officials. Report whether the termination payments were made in strict accordance with policy and/or contract and approved by management.

**No terminations payments in fiscal year 2017.**

25. Obtain supporting documentation (e.g. cancelled checks, EFT documentation) relating to payroll taxes and retirement contributions during the fiscal period. Report whether the employee and employer portions of payroll taxes and retirement contributions, as well as the required reporting forms, were submitted to the applicable agencies by the required deadlines.

**We performed the procedures above and noted no exceptions. CASA uses a third-party payroll service provider. Required reporting related to payroll taxes and retirement contributions is administered by the service provider.**

***Ethics***

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Items 26-27 were not included as they are not applicable to nonprofits.

***Debt Service (excluding nonprofits)***

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Items 28-30 were not included as they are not applicable to nonprofits.

***Other***

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31. Inquire of management whether the entity had any misappropriations of public funds or assets. If so, obtain/inspect supporting documentation and report whether the entity reported the misappropriation to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

**No misappropriations of public funds or assets.**

32. Observe and report whether the entity has posted on its premises and website, the notice required by R.S. 24:523.1. This notice (available for download or print at [www.la.gov/hotline](http://www.la.gov/hotline)) concerns the reporting of misappropriation, fraud, waste, or abuse of public funds.

**We performed the procedures above and noted exceptions. No notice required by R.S. 24:523.1 posted on premise or website.**

33. If the practitioner observes or otherwise identifies any exceptions regarding management's representations in the procedures above, report the nature of each exception.

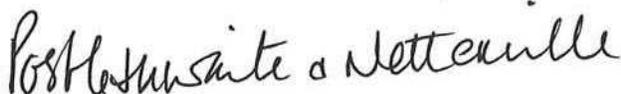
**We performed the procedures above and noted no exceptions.**

***Management's response:***

- **32) Required notice by R.S. 24:523.1:** CASA Jefferson Inc has posted the required notice at the main CASA office as well as on our website [www.casajefferson.org](http://www.casajefferson.org) under links.

We were not engaged to and did not conduct an examination or review, 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.

The purpose of this report is 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.



Metairie, Louisiana  
December 8, 2017