

CASA OF THE 16th JDC, INC.

New Iberia, Louisiana

Financial Report

Years Ended June 30, 2021 and 2020

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KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT AUDITOR'S REPORT

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To the Board of Directors of
CASA of the 16th JDC, Inc.
New Iberia, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of CASA of the 16th JDC, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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 audit 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 auditor's 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 entity'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 entity'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 of the 16th JDC, Inc. as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2021, on our consideration of CASA of the 16th JDC, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of CASA of the 16th JDC, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CASA of the 16th JDC, Inc.'s internal control over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana
November 1, 2021

FINANCIAL STATEMENTS

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

Statements of Financial Position
June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 47,123	\$ 32,561
Receivables	23,257	12,338
Other assets	<u>269</u>	<u>-</u>
Total current assets	70,649	44,899
Non-current assets:		
Furniture, Fixtures and Equipment, net	<u>2,340</u>	<u>3,120</u>
Total assets	<u>\$ 72,989</u>	<u>\$ 48,019</u>
LIABILITIES AND NET ASSETS		
Current liabilities:		
Payroll liabilities	\$ -	\$ 747
Other liabilities	<u>-</u>	<u>112</u>
Total current liabilities	-	859
Net assets:		
Without donor restrictions	<u>72,989</u>	<u>47,160</u>
Total liabilities and net assets	<u>\$ 72,989</u>	<u>\$ 48,019</u>

The accompanying notes are an integral part of this statement.

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

Statements of Activities
For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Changes in Net Assets Without Donor Restrictions:		
Revenues, Gains, and Other Support		
Public Support:		
Donations	\$ 28,917	\$ 68,540
Fund Raising	<u>3,730</u>	<u>-</u>
Total Public Support	32,647	68,540
Fees and Grants from Governmental Agencies	206,568	129,421
Miscellaneous Income	<u>722</u>	<u>1,841</u>
Total Revenues, Gains and Public Support	<u>239,937</u>	<u>199,802</u>
Expenses:		
Program Services:		
Court Appointed Special Advocates for Children	185,115	137,573
Supporting Services:		
Administrative and General	26,743	34,210
Fund Raising	<u>2,250</u>	<u>414</u>
Total Expenses	<u>214,108</u>	<u>172,197</u>
Change in net assets without donor restrictions	25,829	27,605
Net assets, beginning of year	<u>47,160</u>	<u>19,555</u>
Net assets, end of year	<u>\$ 72,989</u>	<u>\$ 47,160</u>

The accompanying notes are an integral part of this statement.

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

Statement of Functional Expenses
For the Year ended June 30, 2021

	<u>Program Services</u>	<u>Support Services</u>		Total Expenses
	Court Appointed Special Advocates for Children	Fund Raising	Administrative and General	
Compensation and Related Expenses				
Salaries	\$ 115,465	\$ -	\$ 4,520	\$ 119,985
Employee Benefits				
Payroll Taxes	7,092	-	1,916	9,008
Medical Insurance	<u>7,469</u>	<u>-</u>	<u>-</u>	<u>7,469</u>
	130,026	-	6,436	136,462
Advertising	10,258		-	10,258
Background Checks	891	-	-	891
Depreciation	780	-	-	780
Dues and Memberships	45	-	-	45
Equipment Rental and Maintenance	-	-	4,588	4,588
Fund Raising	-	2,250	-	2,250
Information Technology	-	-	3,713	3,713
Insurance	1,911	-	2,999	4,910
Miscellaneous	-	-	2,170	2,170
Outside Services	9,760	-	-	9,760
Postage	370	-	-	370
Printing and Copying	264	-	-	264
Rent	8,879	-	3,721	12,600
Supplies	6,854	-	3,116	9,970
Telephone and Communication	8,036	-	-	8,036
Travel and Meetings	6,269	-	-	6,269
Volunteer Training	<u>772</u>	<u>-</u>	<u>-</u>	<u>772</u>
Totals	<u>\$ 185,115</u>	<u>\$ 2,250</u>	<u>\$ 26,743</u>	<u>\$ 214,108</u>

The accompanying notes are an integral part of this statement.

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

Statement of Functional Expenses
For the Year ended June 30, 2020

	<u>Program Services</u>	<u>Support Services</u>		Total Expenses
	Court Appointed Special Advocates for Children	Fund Raising	Administrative and General	
Compensation and Related Expenses				
Salaries	\$ 75,180	\$ -	\$ 6,320	\$ 81,500
Employee Benefits				
Payroll Taxes	5,751	-	483	6,234
Medical Insurance	-	-	2,928	2,928
	<u>80,931</u>	<u>-</u>	<u>9,731</u>	<u>90,662</u>
Accounting and Legal	4,500	-	-	4,500
Background Checks	894	-	-	894
Dues and Memberships	775	-	-	775
Equipment Rental and Maintenance	-	-	5,272	5,272
Fund Raising/Special Events	-	414	-	414
Information Technology	-	-	4,146	4,146
Insurance	2,894	-	2,999	5,893
Miscellaneous	-	-	8,067	8,067
Outside Services	1,210	-	-	1,210
Postage	395	-	-	395
Printing and Copying	553	-	-	553
Rent	8,879	-	3,721	12,600
Supplies	26,648	-	274	26,922
Telephone and Communication	2,768	-	-	2,768
Travel and Meetings	5,572	-	-	5,572
Volunteer Training	774	-	-	774
Totals	<u>\$ 137,573</u>	<u>\$ 414</u>	<u>\$ 34,210</u>	<u>\$ 172,197</u>

The accompanying notes are an integral part of this statement.

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

Statement of Cash Flows
For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Change in net assets	\$ 25,829	\$ 27,605
Adjustments to Reconcile Change in Net Assets to Net Cash Flow from Operating Activities:		
Depreciation	780	780
Non-cash donations	-	(3,900)
Cash Provided (Used) by Operating Activities		
Accounts Receivable	(10,919)	2,075
Other assets	(269)	-
Increase in Operating Liabilities		
Payroll Liabilities	(747)	(1,416)
Other Liabilities	(112)	(1,025)
Total Adjustments	<u>(11,267)</u>	<u>(3,486)</u>
Net Cash Provided by Operating Activities	14,562	24,119
Cash and cash equivalents, beginning of year	<u>32,561</u>	<u>8,442</u>
Cash and cash equivalents, end of year	<u>\$ 47,123</u>	<u>\$ 32,561</u>

The accompanying notes are an integral part of this statement.

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

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

(A) Nature of Operations

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

(B) Income Tax Status

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

(C) Financial Statement Presentation

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

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

Net assets with donor restrictions – Net assets subject to donor-imposed stipulations that will be met, either (1) by incurring expenses satisfying the restricted purpose (purpose restricted), and/or passage of time or other events (time restricted), or (2) will never expire (perpetual in nature). When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

(D) Cash and Cash Equivalents

For the purposes of the Statement of Cash Flows, the Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at June 30, 2021 or 2020.

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

Notes to Financial Statements

(E) Receivables

Accounts receivable are stated at unpaid balances. The Organization provides for losses on accounts receivable using the direct write off method. It is the Organization's policy to write off uncollectible accounts receivable when management determines the receivable will not be collected. Generally accepted accounting principles require the accrual of uncollectible receivables through an allowance account. An allowance amount would be immaterial at June 30, 2021 and 2020.

(F) Furniture, Fixtures, and Equipment

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

(G) Compensated Absences

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

(H) Revenue and Expense Recognition

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

(I) Federal Financial Awards

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

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

Notes to Financial Statements

(J) Donated Services and Materials

The Organization recognizes donated services that (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Donated goods and supplies were valued at \$3,116 and \$22,884 for the years ended June 30, 2021 and 2020, respectively. Donated rent was valued at \$12,000 and \$12,600 for the years ended June 30, 2021 and 2020, respectively. There were no donated professional services for the years ended June 30, 2021 and 2020.

(K) Functional Allocation of Expenses

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

(L) Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(2) Receivables

Receivables was comprised of funds from various grants for \$23,257 and \$12,338 at June 30, 2021 and 2020, respectively.

(3) Furniture, Fixtures, and Equipment

The following is a summary of furniture, fixtures and equipment and the corresponding accumulated depreciation for the years ended June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Furniture, Fixtures, and Equipment	\$ 3,900	\$ 3,900
Less: Accumulated Depreciation	<u>(1,560)</u>	<u>(780)</u>
Furniture, Fixtures, and Equipment, net	<u>\$ 2,340</u>	<u>\$ 3,120</u>

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

Notes to Financial Statements

Depreciation is computed using the straight-line method over the estimated useful lives of the individual assets. The furniture and equipment are depreciated over five years. Depreciation expense was \$780 and \$780 for the years ended June 30, 2021 and 2020, respectively.

(4) Operating Lease

An operating lease was entered into on January 1, 2019 for the use of a copier for a term of 60 months with \$97 due each month. Lease expense was \$1,164 and \$1,164 for the year ended June 30, 2021 and 2020, respectively. The minimum future rental payments under this operating lease having a remaining term in excess of one year as of June 30, 2021 for the remainder of the lease is as follows:

<u>Year Ended</u>	<u>Amount</u>
2022	\$ 1,164
2023	1,164
2024	<u>679</u>
	<u>\$ 3,007</u>

(5) Concentration of Risk

The Organization maintains its cash and invested funds in a financial institution. Accounts at this institution are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2021 and 2020, the Organization did not exceed the insured limits.

(6) Liquidity and Availability of Resources

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

	<u>2021</u>	<u>2020</u>
Cash and Cash Equivalents	\$ 47,123	\$ 32,561
Receivables	<u>23,257</u>	<u>12,338</u>
Total current assets	<u>\$ 70,380</u>	<u>\$ 44,899</u>

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

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

Notes to Financial Statements

(7) Concentration

The Organization received approximately sixty percent (60%) of its total revenue from the Louisiana Supreme Court through its CASA Assistance Program. The Organization does not expect that the support from this governmental agency will be lost in the near-term; however, a change in this funding could substantially affect the operations of the Organization.

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

Bonnie Bonin was the executive director of the Organization July 1, 2020 through April 30, 2021. Amanda Landry was promoted to executive director as of May 1, 2021. A detail of compensation, benefits, and other payments paid to Bonnie Bonin and Amanda Landry, is as follows:

<u>Purpose</u>	<u>Bonnie Bonin</u>	<u>Amanda Landry</u>
Salary	\$ 27,297	\$ 30,048
Health Insurance	968	2,366
Mileage	33	1,301
Total	<u>\$ 28,298</u>	<u>\$ 33,715</u>

(9) Income Taxes

The Organization is a nonprofit organization exempt from Federal and State income taxes. Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the organization and recognize a tax liability (or asset) if the organization has undertaken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Management has analyzed the tax positions taken by the organization, and has concluded that as of June 30, 2021 and 2020, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The organization is subject to routine audit by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

(10) Subsequent Events

The Organization has evaluated subsequent events through November 1, 2021, the date which the financial statements were available to be issued.

**INTERNAL CONTROL,
COMPLIANCE,
AND
OTHER MATTERS**

KOLDER, SLAVEN & COMPANY, LLC

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

To the Board of Directors of
CASA of the 16th JDC, Inc.
New Iberia, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of CASA of the 16th JDC, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, 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 November 1, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered CASA of the 16th JDC, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CASA of the 16th JDC, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of CASA of the 16th JDC, Inc.'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 and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of current and prior year audit findings and management's corrective action plan as item 2021-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether CASA of the 16th JDC, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

CASA of the 16th JDC, Inc. Response to Findings

CASA of the 16th JDC, Inc.'s response to the finding identified in our audit is described in the accompanying schedule of current and prior year audit findings and management's corrective action plan. CASA of the 16th JDC, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 result of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Although the intended use of this report maybe limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana
November 1, 2021

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

Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
Year Ended June 30, 2021

Part I. Current Year Findings and Management's Corrective Action Plan:

A. Internal Control Over Financial Reporting

2021-001 Inadequate Segregation of Accounting Functions

Fiscal year finding initially occurred: 2020

CONDITION: CASA of the 16th JDC, Inc. did not have adequate segregation of duties within the accounting function.

CRITERIA: AU-C §315.04, *Understanding the Entity and its Environment and Assessing the Risks of Material Misstatement*, defines internal control as “a process, affected by those charged with governance, management, and other personnel, designed to provide reasonable assurance about the achievement of objectives with regard to reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.”

CAUSE: The cause of the condition is the fact that the Organization does not have a sufficient number of staff performing administrative and financial duties so as to provide adequate segregation of accounting and financial duties.

EFFECT: Failure to adequately segregate accounting and financial functions increases the risk that errors and/or irregularities including fraud and/or defalcations may occur and not be prevented and/or detected.

RECOMMENDATION: Management should evaluate the cost vs. benefit of complete segregation and whenever possible, reassign incompatible duties among different employees to ensure that a single employee does not have control of more than one of the following responsibilities: (1) authorization; (2) custody; (3) recordkeeping; and (4) reconciliation.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The Board concurs with the finding. Due to the size of staffing, the achievement of adequate segregation of duties is desirable, but it is not cost effective. Management will attempt to use current staff and board members to segregate accounting functions as much as possible.

B. Compliance

None reported.

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

Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
Year Ended June 30, 2021

Part II: Prior Year Findings:

A. Internal Control Over Financial Reporting

2020-001 Inadequate Segregation of Accounting Functions

Fiscal year finding initially occurred: 2020

CONDITION: CASA of the 16th JDC, Inc. did not have adequate segregation of duties within the accounting function.

RECOMMENDATION: Management should evaluate the cost vs. benefit of complete segregation and whenever possible, reassign incompatible duties among different employees to ensure that a single employee does not have control of more than one of the following responsibilities: (1) authorization; (2) custody; (3) recordkeeping; and (4) reconciliation.

CURRENT STATUS: Unresolved. See item 2021-001.

B. Compliance

None reported.