

Financial Report

CASA New Orleans

December 31, 2020



Financial Report

CASA New Orleans

December 31, 2020

TABLE OF CONTENTS

CASA New Orleans New Orleans, Louisiana

December 31, 2020 and 2019

	<u>Page Numbers</u>
Financial Section	
Independent Auditor's Report	1 - 2
Exhibits	
A - Statement of Financial Position	3
B - Statement of Activities	4
C - Statement of Functional Expenses	5
D - Statement of Cash Flows	6
E - Notes to Financial Statements	7 - 14
Supplemental Information	
Schedule	
1 - Schedule of Compensation, Benefits, and Other Payments To Agency Head or Chief Executive Officer	15
Special Reports of Certified Public Accountants	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	16 - 17
Schedule of Findings and Responses	18
Reports by Management	
Schedule of Prior Year Findings and Responses	19
Management's Corrective Action Plan	20

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of CASA New Orleans (the "Organization") (a non-profit Organization), which comprise the statement of financial position as of December 31, 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.

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 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. 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 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 the Organization as of December 31, 2020, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

Other auditors have previously audited CASA New Orleans's 2019 financial statements, and expressed an unmodified opinion on those audited financial statements in their report dated May 20, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The supplementary information in Schedule 1 is presented for the purpose of additional analysis, is required by the Louisiana Revised Statute 24:513(A)(3), and is not a required part of the financial statements. Such information in Schedule 1 has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information in Schedule 1 is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required of *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our reported dated September 17, 2021, on our consideration of the Organization's internal control over financial reporting and on our test 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 in internal control over financial reporting and *Government Auditing Standards* in considering the Organization's internal control over financial reporting and 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.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

New Orleans, Louisiana,
September 17, 2021.

STATEMENT OF FINANCIAL POSITION

CASA New Orleans
New Orleans, Louisiana

December 31, 2020
(with comparative totals for 2019)

	<u>2020</u>	<u>2019</u>
ASSETS		
Cash	\$ 92,302	\$ 78,121
Grant receivable	55,599	39,931
Deposits	3,750	-
Total assets	<u>\$151,651</u>	<u>\$118,052</u>
LIABILITIES		
Accounts payable and accrued expenses	\$ 16,501	\$ 6,270
Accrued vacation	28,561	28,561
Total liabilities	45,062	34,831
NET ASSETS		
Without donor restrictions	<u>106,589</u>	<u>83,221</u>
Total liabilities and net assets	<u>\$151,651</u>	<u>\$118,052</u>

See notes to financial statements.

STATEMENT OF ACTIVITIES**CASA New Orleans**
New Orleans, LouisianaFor the year ended December 31, 2020
(with comparative totals for 2019)

	2020		2019	
	Without Donor Restrictions	With Donor Restrictions	Totals	Totals Only
Revenues and Other Support				
Grant appropriations - government	\$ -	\$319,391	\$319,391	\$282,214
Contributions	186,936	13,625	200,561	258,980
Paycheck Protection Program loan forgiveness	78,800	-	78,800	-
In-kind contribution	9,000	-	9,000	9,000
United Way:				
Grants	-	-	-	12,500
Other	5,302	-	5,302	31,015
Special events (net of expenses of \$1,177 and \$4,258 for 2020 and 2019, respectively)	2,896	-	2,896	13,697
Other	2,103	-	2,103	1,800
	285,037	333,016	618,053	609,206
Net assets released from restrictions	333,016	(333,016)	-	-
	618,053	-	618,053	609,206
Expenses				
Program services	467,426	-	467,426	455,834
General and administrative	107,243	-	107,243	101,744
Fundraising	20,016	-	20,016	18,753
	594,685	-	594,685	576,331
Change in Net Assets	23,368	-	23,368	32,875
Net Assets				
Beginning of year	83,221	-	83,221	50,346
End of year	\$106,589	\$ -	\$106,589	\$ 83,221

See notes to financial statements.

STATEMENT OF FUNCTIONAL EXPENSES**CASA New Orleans**
New Orleans, LouisianaFor the year ended December 31, 2020
(with comparative totals for 2019)

	2020			2019	
	Program Services - Special Advocate	Management and General	Fundraising	Totals	Totals Only
Salaries	\$279,992	\$ 68,683	\$13,736	\$362,411	\$339,954
Payroll taxes and benefits	81,053	19,697	5,699	106,449	91,937
Rent	45,033	4,004	-	49,037	52,226
Project expense	13,539	-	-	13,539	7,827
Professional fees	4,873	6,937	-	11,810	12,725
Miscellaneous	10,719	-	-	10,719	12,543
Insurance	6,942	771	-	7,713	7,910
Equipment expense	5,731	395	-	6,126	7,083
Dues and subscriptions	4,362	-	-	4,362	2,713
Payroll services	-	3,842	-	3,842	3,766
Telephone	3,268	363	-	3,631	3,907
Office expense	2,773	346	347	3,466	2,723
Training	1,814	1,028	-	2,842	5,876
Technology expense	2,301	256	-	2,557	3,606
Printing and postage	1,972	130	234	2,336	2,288
Travel	1,610	403	-	2,013	13,221
Advertising and marketing	1,444	-	-	1,444	1,764
Event expense	-	-	1,177	1,177	4,258
Bank fees	-	388	-	388	4,262
Total expenses	467,426	107,243	21,193	595,862	580,589
Less special event expenses netted with revenues	-	-	(1,177)	(1,177)	(4,258)
Total expenses	<u>\$467,426</u>	<u>\$107,243</u>	<u>\$20,016</u>	<u>\$594,685</u>	<u>\$576,331</u>

See notes to financial statements.

STATEMENT OF CASH FLOWS**CASA New Orleans**
New Orleans, LouisianaFor the year ended December 31, 2020
(with comparative totals for 2019)

	<u>2020</u>	<u>2019</u>
Cash Flows From Operating Activities		
Change in net assets	\$23,368	\$32,875
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Paycheck Protection Program loan forgiveness	(78,800)	-
(Increase) decrease in assets:		
Grant receivable	(15,668)	9,677
Deposits	(3,750)	-
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	10,231	871
Accrued vacation	-	11,911
	<u>(64,619)</u>	<u>55,334</u>
Net cash provided by (used in) operating activities		
Cash Flows From Financing Activities		
Proceeds from Paycheck Protection Program loan	<u>78,800</u>	<u>-</u>
Net Increase in Cash	14,181	55,334
Cash		
Beginning of year	<u>78,121</u>	<u>22,787</u>
End of year	<u><u>\$92,302</u></u>	<u><u>\$78,121</u></u>

See notes to financial statements.

NOTES TO THE FINANCIAL STATEMENTS

CASA New Orleans
New Orleans, Louisiana

December 31, 2020 and 2019

Note 1 - NATURE OF ACTIVITIES

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

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

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

Accounting standards provide detailed guidance for financial statement recognition, measurement, and disclosure of uncertain tax positions recognized in an entity's financial statements. It requires an entity to recognize the financial statement impact of a tax position when it is more likely than not that the position will not be sustained upon examination. As of December 31, 2020, management of the Organization believes it has no uncertain tax positions. Tax years ended December 31, 2017 and later remain subject to examination by the taxing authorities.

b. Basis of Accounting

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

c. Financial Statement Presentation

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

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Financial Statement Presentation (Continued)

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

Net Assets With Donor Restrictions - Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or the passage of time, or net assets subject to donor-imposed stipulations that are to be held in perpetuity by the Organization. There were no assets with donor restrictions as of December 31, 2020 and 2019.

d. Use of Estimates

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

e. Cash and Cash Equivalents

For the purposes of the Statements of Cash Flows, the Organization considers all highly liquid investments purchased with an initial maturity of three months or less to be cash equivalents. There were no cash equivalents as of December 31, 2020 and 2019.

f. Revenue Recognition

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

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

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f. Revenue Recognition (Continued)

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

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

g. Allowance for Doubtful Accounts

An allowance for doubtful accounts is estimated based on management's estimate of the collectability of the Organization's receivable balances. As of December 31, 2020 and 2019, there were no allowance for doubtful accounts as management deemed all accounts to be fully collectible.

h. Advertising

The Organization expenses advertising costs as incurred. Advertising expense for the years ended December 31, 2020 and 2019 was \$1,444 and \$1,764, respectively.

i. Methods Used For Allocation of Expenses

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

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Recent Accounting Pronouncements

Revenue from Contracts with Customers

In May 2014, FASB issued ASU No. 2014-09, "*Revenue from Contracts with Customers*" (Topic 606), which provides a single comprehensive model for entities to use in accounting for revenue from contracts with customers and supersedes most current revenue recognition models. Subsequent to the issuance of ASU No. 2014-09, FASB issued several additional ASUs which amended and clarified the guidance and deferred the effective date. The new revenue standard is now effective for annual reporting periods beginning after December 15, 2019. The Organization has adopted the provisions of ASU No. 2014-09 and retrospectively applied this standard to the financial statements as of and for the year ended December 31, 2019.

Leases

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

k. Reclassifications

Certain amounts in the 2019 financial statements have been reclassified to conform to the 2020 financial statements presentation.

l. Subsequent Events

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that effect the financial statements. Subsequent events have been evaluated through September 17, 2021, which is the date the financial statements were available to be issued.

Note 3 - CONCENTRATIONS OF CREDIT RISK

The Organization maintains its cash balances at a financial institution where the balances are insured by the Federal Deposit Insurance Organization (FDIC) up to \$250,000. The balances, at times, may exceed federally insured limits. There were no balances in excess of FDIC limits as of December 31, 2020.

Note 4 - GRANT RECEIVABLE

The details of grants receivable as of December 31, 2020 and 2019 are as follows:

	2020	2019
Supreme Court of Louisiana	\$12,081	\$10,865
Louisiana Commission on Law Enforcement and Administration of Criminal Justice	37,264	29,066
The National Court Appointed Special Advocate/Guardian ad Litem Association for Children	6,254	-
Totals	\$55,599	\$39,931

Note 5 - SUMMARY OF FUNDING

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

Grants	Periods	Grant Award	Revenue Recognized
Supreme Court of Louisiana	7/1/19-6/30/20	\$166,645	\$ 84,382
	7/1/20-6/30/21	\$161,540	69,171
Louisiana Commission on Law Enforcement and Administration of Criminal Justice			
CASA New Orleans 9	7/1/19-6/30/20	\$113,570	51,280
	7/1/20-6/30/21	\$122,002	22,330
CASA Program St. Bernard 7	1/1/20-6/30/21	\$79,000	77,574
The National Court Appointed Special Advocate/Guardian ad Litem Association for Children	5/1/20-6/30/22		14,654
Total governmental grants			\$319,391

Note 6 - PAYCHECK PROTECTION PROGRAM

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

Note 7 - IN-KIND DONATIONS

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

The Organization received the value of an in-kind donation related to the rent-free use of office space from the Orleans Parish Juvenile Court in 2020 and 2019. The lease was on a month-to-month basis.

The fair value of in-kind support and corresponding expense for the years ended December 31, 2020 and 2019 is as follows:

	<u>2020</u>	<u>2019</u>
Office space	<u>\$9,000</u>	<u>\$9,000</u>

Note 8 - LEASE COMMITMENT

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

Note 8 - LEASE COMMITMENT (Continued)

As of December 31, 2020, estimated future minimum payments under the operating lease is as follows:

<u>Year Ending December 31,</u>	
2021	\$ 44,004
2022	46,350
2023	<u>47,741</u>
Total	<u>\$ 138,095</u>

Rent expense for the years ended December 31, 2020 and 2019 was \$49,037 and \$52,226, respectively.

Note 9 - AVAILABILITY OF FINANCIAL ASSETS

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

The following reflects the Organization's financial assets as of December 31, 2020 and 2019 reduced by amounts not available for general use because of donor-imposed restrictions.

	2020	2019
Financial assets:		
Cash	\$ 92,302	\$ 78,121
Grant receivable	<u>55,599</u>	<u>39,931</u>
 Financial assets available to meet cash needs for general expenditures within one year	 <u>\$ 147,901</u>	 <u>\$ 118,052</u>

Note 10 - ECONOMIC DEPENDENCY

The Organization received the majority of its revenue from funds provided through grants administered by the State of Louisiana. The grant amounts are appropriated each year by Federal and state agencies. If significant budget cuts are made at the federal and/or state level, the amount of funds the Organization received could be reduced significantly and have an adverse impact on its operations. As of September 17, 2021, management was not aware of any actions taken that would adversely affect the amount of Federal or state funds the Organization will receive in the upcoming fiscal year.

Note 11 - SUBSEQUENT EVENTS

On March 31, 2021, the Organization received a \$78,867 loan from Hancock Whitney Bank under the PPP of the SBA. Interest on the loan is 1.0%. Management expects that this loan will be repaid by SBA within 12 months and that all expenditures paid from the loan proceeds will be approved as eligible for loan forgiveness under the requirements of the PPP. Any amounts not forgiven would be amortized over a period of five years.

SUPPLEMENTAL INFORMATION

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

CASA New Orleans
New Orleans, Louisiana

December 31, 2020

Agency Head Name: Joy M. Bruce, Executive Director

Purpose

Salary	\$72,332
Benefits - insurance	6,668
Benefits - deferred compensation - 457(f)	0
Benefits - retirement - 401k	0
Benefits - other	0
Car allowance	0
Gas	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	217
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0
	<hr/>
	<u>\$79,217</u>

SPECIAL REPORTS BY CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of CASA New Orleans (a nonprofit Organization) (the "Organization"), which comprise the statement of financial position as of December 31, 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 September 17, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 purpose.



Certified Public Accountants.

New Orleans, Louisiana,
September 17, 2021.

REPORTS BY MANAGEMENT

SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES

CASA New Orleans
New Orleans, Louisiana

For the year ended December 31, 2020

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

Internal Control Over Financial Reporting

No material weaknesses were reported during the audit of the financial statements for the year ended December 31, 2019.

No significant deficiencies were reported during the audit of the financial statements for the year ended December 31, 2019.

Compliance and Other Matters

No compliance findings material to the financial statements were reported during the audit of the financial statements for the year ended December 31, 2019.

Section II - Internal Control and Compliance Material to Federal Awards

The Organization did not receive federal awards in excess of \$750,000 during the year ended December 31, 2019 and, therefore, is exempt from the audit requirements under the *Uniform Guidance*.

Section III - Management Letter

A management letter was not issued in connection with the audit of the financial statements for the year ended December 31, 2019.

MANAGEMENT'S CORRECTIVE ACTION PLAN

CASA New Orleans
New Orleans, Louisiana

For the year ended December 31, 2020

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

Internal Control Over Financial Reporting

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

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

Compliance and Other Matters

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

Section II - Internal Control and Compliance Material to Federal Awards

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

Section III - Management Letter

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