

**CASA OF CENTRAL LOUISIANA, INC.**

**Financial Statements**

**June 30, 2009**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/17/10

**CASA OF CENTRAL LOUISIANA, INC.**

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As of and for the Year Ended June 30, 2009

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**WILLIAM E. WEATHERFORD, CPA, LLC**  
CERTIFIED PUBLIC ACCOUNTANT

**INDEPENDENT ACCOUNTANT'S REPORT**

The Officers and Board of Directors  
The CASA of Central Louisiana  
Natchitoches, Louisiana

Members of the Board:

I have reviewed the accompanying statement of financial position of CASA of Central Louisiana (a nonprofit organization) as of June 30, 2009, and the related statements of activities, functional expenses, and cash flows for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of CASA of Central Louisiana, Inc.

A review consists principally of inquiries of Corporation personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, I do not express such an opinion.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report dated January 18, 2010, on the results of my agreed-upon procedures.

*William E. Weatherford, CPA, LLC*

William E. Weatherford, CPA, LLC  
Shreveport, Louisiana  
January 18, 2010

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**FINANCIAL STATEMENTS**

CASA OF CENTRAL LOUISIANA, INC

Statement of Financial Position  
June 30, 2009

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ASSETS

Current Assets:

Cash and cash equivalents	\$ 14,364
Receivables	23,555
Prepaid expenses	1,326
Total current assets	<u>39,245</u>

Noncurrent Assets:

Furniture and equipment - at cost (net of accumulated depreciation of \$9,949)	<u>9,893</u>
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Total Assets \$ 49,138

LIABILITIES AND NET ASSETS

Current Liabilities:

Accounts payable	\$ 2,618
Payroll withholdings payable	2,873
Notes payable - current portion	19,157
Total current liabilities	<u>24,648</u>

Noncurrent Liabilities:

Notes payable - less current portion	<u>21,180</u>
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Total Liabilities 45,828

Net Assets:

Unrestricted	(21,043)
Temporarily restricted	24,353
Total Net Assets	<u>3,310</u>

Total Liabilities and Net Assets \$ 49,138

See accompanying notes and accountant's report.

**CASA OF CENTRAL LOUISIANA, INC**

Statement of Activities  
For the Year Ended June 30, 2009

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>REVENUES, GAINS, AND OTHER SUPPORT</b>			
Contributions:			
Cash contributions	\$ 8,784	\$ -	\$ 8,784
In-kind goods and services contributions	13,700	-	13,700
Grants:			
Federal financial assistance	-	215,494	215,494
State financial assistance	-	5,964	5,964
Louisiana Bar Foundation	-	8,586	8,586
Other	3,583	-	3,583
Net assets released from restrictions:			
Restrictions satisfied by payments	231,089	(231,089)	-
Total Revenues, Gains, and Other Support	<u>257,156</u>	<u>(1,045)</u>	<u>256,111</u>
<b>EXPENSES</b>			
Program services:			
Court appointed special advocate	217,518	-	217,518
Direct assistance to children	5,880	-	5,880
Support services:			
Management and general	43,481	-	43,481
Fundraising	1,265	-	1,265
Total Expenses	<u>268,144</u>	<u>-</u>	<u>268,144</u>
Change in Net Assets	(10,988)	(1,045)	(12,033)
Net Assets, beginning of year	<u>(10,055)</u>	<u>25,398</u>	<u>15,343</u>
Net Assets, end of year	<u>\$ (21,043)</u>	<u>\$ 24,353</u>	<u>\$ 3,310</u>

See accompanying notes and accountant's report.

**CASA OF CENTRAL LOUISIANA, INC**

Statement of Cash Flows  
For the Year Ended June 30, 2009

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**CASH FLOWS FROM OPERATING ACTIVITIES:**

Change in net assets	\$ (12,033)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	3,899
(Increase) decrease in operating assets:	
Decrease in accounts receivable	1,843
Increase in prepaid expenses	(1,326)
Increase (decrease) in operating liabilities:	
Increase in accounts payable	2,618
Decrease in payroll withholdings payable	(1,463)
Net Cash Provided by Operating Activities	<u>(6,462)</u>

**CASH FLOWS FROM FINANCING ACTIVITIES:**

Proceeds from borrowings	16,593
Repayments of notes payable	(2,905)
Net Cash Used by Financing Activities	<u>13,688</u>

NET INCREASE IN CASH AND CASH EQUIVALENTS 7,226

CASH AND CASH EQUIVALENTS-BEGINNING OF YEAR 7,138

CASH AND CASH EQUIVALENTS-END OF YEAR \$ 14,364

**Supplemental Disclosures:**

Cash paid during the year for interest \$ 2,478

See accompanying notes and accountant's report.

**CASA OF CENTRAL LOUISIANA, INC**

Statement of Functional Expenses  
For the Year Ended June 30, 2009

	Program Services		Supporting Services		Total
	Court Appointed Special Advocate	Direct Assistance to Children	Management and General	Fund- raising	
Salaries and wages	\$ 127,766	\$ -	\$ 22,412	\$ -	\$ 150,179
Payroll taxes and fringe benefits	19,782	-	3,631	-	23,413
Professional services	16,405	-	-	-	16,405
Rent	15,600	-	-	-	15,600
Supplies	8,734	-	663	1,265	10,662
Travel and lodging	5,923	-	-	-	5,923
Direct assistance	-	5,880	-	-	5,880
Insurance	-	-	5,766	-	5,766
Seminars and training	4,926	-	-	-	4,926
Telephone	4,482	-	-	-	4,482
Printing	4,092	-	-	-	4,092
Depreciation	-	-	3,899	-	3,899
Advertising	3,100	-	58	-	3,158
Utilities	2,563	-	-	-	2,563
Financial attestation	-	-	2,500	-	2,500
Postage	2,487	-	-	-	2,487
Interest	-	-	2,478	-	2,478
Tax penalties	-	-	1,294	-	1,294
Meals	850	-	-	-	850
Dues and subscriptions	432	-	-	-	432
Background checks	376	-	-	-	376
Other	-	-	780	-	780
<b>Total Expenses</b>	<b>\$ 217,518</b>	<b>\$ 5,880</b>	<b>\$ 43,481</b>	<b>\$ 1,265</b>	<b>\$ 268,144</b>

See accompanying notes and accountant's report.



**NOTES TO THE FINANCIAL STATEMENTS**

## CASA OF CENTRAL LOUISIANA, INC

Notes to Financial Statements  
June 30, 2009

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### **Nature of Organization and Activities:**

CASA of Natchitoches, Louisiana, Inc. (a Louisiana nonprofit corporation) was incorporated on December 23, 2003. On August 29, 2006 the name of the Corporation was changed to CASA of Central Louisiana, Inc. The Corporation has no capital stock.

The Corporation is a member of the National Court Appointed Special Advocate Association with the following stated purposes:

- To provide a well trained volunteer advocate to work with children who are victims of neglect or abuse.
- To ensure that the children's wishes are known to the court.
- To collect, assess and make recommendations to the court based on the information collected from all avenues of the child's life – this may include but is not limited to the following: social workers, school personnel, family members and service providers, etc.
- To increase community awareness through the Corporation's board of directors to provide positive alternative choices that can assist children in maintaining a stable family.
- To continue on-going technical assistance and educational training for the Corporation's board of directors and its volunteers.

The Corporation serves Natchitoches and Sabine Parishes, Louisiana, and the 10<sup>th</sup> and 11<sup>th</sup> Judicial District Courts in the north central part of the State with offices located in Natchitoches and Many, Louisiana.

The business affairs, activities, and property of the Corporation are managed, directed, governed and controlled by a board of directors composed of not less than five (5) nor more than twenty (20) members. Members of the board of directors serve for three (3) years and are eligible for reappointment for a total of no more than nine (9) consecutive years. Directors serve without compensation except that they are allowed reasonable advancement or reimbursement of expenses incurred in the performance of their duties.

The Corporation is primarily supported through grants, donor contributions, and fund-raising events. Approximately eighty four percent (84%) of the Corporation's support is through a federal grant – Temporary Assistance to Needy Families (TANF). This is a reimbursable grant for the twelve month period from July 1, 2008 to June 30, 2009.

# CASA OF CENTRAL LOUISIANA, INC

Notes to Financial Statements  
June 30, 2009

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## Note 1 - Summary of Significant Accounting Policies

### A. Basis of Accounting:

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles and accordingly reflect all significant receivables, payables, and other liabilities.

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Corporation is required to report information regarding its financial position and activities according to three classes of net assets; unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Unrestricted Net Assets – Net assets that are not subject to donor imposed stipulations. Some unrestricted net assets may be designated by the board for specific purposes.

Temporarily Restricted Net Assets – Net assets subject to donor imposed stipulations that may or will be met either by actions of the Corporation and/or the passage of time.

Permanently Restricted Net Assets – Net assets subject to donor-imposed stipulations that they be maintained permanently by the Corporation. Generally, donors permit all or part of the income earned on these assets to be used for general or specific purposes.

As of June 30, 2009, the Corporation had no permanently restricted net assets.

### B. Cash and Cash Equivalents:

The Corporation considers deposits with financial institutions that can be redeemed on demand and all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

### C. Furniture and Equipment:

Furniture and equipment are capitalized at cost. Donations of property and equipment are recorded as support at their estimated fair market value. The Corporation capitalizes assets which have a cost of at least \$500 and a useful life of one year or greater. Lesser amounts, minor replacements, maintenance and repairs are expensed as incurred. When furniture and equipment are retired or otherwise disposed, the cost and accumulated depreciation are removed from the accounts and any resulting gain or loss is included in the results of operations for the respective period. The Corporation's furniture and equipment are being depreciated over estimated useful lives of five years using a straight-line method.

CASA OF CENTRAL LOUISIANA, INC

Notes to Financial Statements  
June 30, 2009

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**Note 1 - Summary of Significant Accounting Policies – (Continued):**

D. Public Support and Revenue:

Gifts of goods and equipment are recorded as unrestricted support as received unless explicit donor stipulations specify how the donated assets must be used.

Contributions of cash or other assets are reported as temporarily restricted support if they are received with donor stipulations that limit the use of the assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Contributions of donated non-cash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

E. Advertising Costs:

Advertising costs are expensed as incurred.

F. Estimates:

Preparing the Corporation's financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts for revenues and expenses during the reporting period. Actual results could differ from those estimates.

G. Functional Expenses:

The costs of providing the various programs and activities have been summarized on a functional basis. The Corporation allocates functional expenses primarily by specific identification of program expenses which include salaries of personnel assigned to specific programs.

L. Financial Instruments:

The Corporation's financial instruments are cash and cash equivalents, accounts receivable, and accounts payable. The recorded values of cash and cash equivalents, accounts receivable, and accounts payable approximate their fair values based on their short-term nature.

CASA OF CENTRAL LOUISIANA, INC

Notes to Financial Statements  
June 30, 2009

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**Note 2 – Cash and Cash Equivalents:**

As of June 30, 2009, the Corporation had cash and cash equivalents (book balances) totaling \$14,364 follows:

Demand deposits	<u>\$ 14,364</u>
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The accounts are insured by the Federal Deposit Insurance Corporation up to a limit of \$500,000. At June 30, 2009, the Corporation had collected bank balances on deposit totaling \$22,711 which was fully secured by FDIC insurance.

**Note 3 – Accounts Receivable**

Accounts receivable at June 30, 2009 consist of expense reimbursements due from the following:

Federal grants:	
Temporary Assistance to Needy Families Program	\$ 22,858
State grants:	
Families in Need of Services Assistance Program	697
Allowance for doubtful accounts	-
	<u>\$ 23,555</u>

**Note 4 – Furniture and Equipment:**

Furniture and equipment consist of the following:

<u>Class of Asset</u>	
Furniture and equipment	\$ 19,842
Less accumulated depreciation	<u>(9,949)</u>
Furniture and equipment, net	<u>\$ 9,893</u>

Depreciation expense totaled \$3,899 for the year ended June 30, 2009.

Louisiana CASA loaned the Corporation three computers with monitors, two printers, a credenza , a fax machine and a refrigerator that are not included in the assets listed above.

CASA OF CENTRAL LOUISIANA, INC

Notes to Financial Statements  
June 30, 2009

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**Note 5 – Notes Payable:**

The Corporation's notes payable consist of the following:

Line of credit to the Bank of Montgomery, unsecured, interest at 7.15%, monthly minimum payment of 5% of outstanding principle balance plus accrued interest, matures August 31, 2049	\$ 35,577
Line of credit to the Exchange Bank, unsecured, interest at 7.15%, monthly minimum payment of 5% of outstanding principle balance plus accrued interest.	3,434
Premium financing agreement with AICCO, Inc., unsecured, interest at 15.25%, monthly payment of \$453, matures September 19, 2009	<u>1,326</u> 40,337
Less Current portion	<u>(19,157)</u> <u>\$ 21,180</u>

Future maturities of notes of notes payable are as follows:

2010	\$ 19,157
2011	9,689
2012	5,236
2013	2,829
2014	1,529
Thereafter	<u>1,897</u>
	<u>\$ 40,337</u>

## CASA OF CENTRAL LOUISIANA, INC

Notes to Financial Statements

June 30, 2009

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### **Note 6 – Donated Goods and Services:**

The use of donated goods and services is recognized as an in-kind contribution in accordance with SFAS No. 116, *Accounting for Contributions Received and Contributions Made*. CASA of Central Louisiana, Inc. recognized \$3,000 of in-kind contributions for advertising and \$3,600 of in-kind contributions for accounting services. \$1,180 of in-kind contributions was for goods used in fundraising and \$5,880 of in-kind contributions was for food, clothing and toys distributed directly to children. Volunteers also donated significant amounts of time to the Corporation's program services and fund-raising events throughout the year that were not recognized as contributions in the financial statements since the criteria of SFAS 116 were not met.

### **Note 7 – Income Taxes:**

The Corporation is a non-profit organization as described in Section 501(c) (3) of the Internal Revenue Code and is exempt from federal and state income taxes, except for taxes on unrelated business income. The Corporation qualifies for the charitable contribution deduction under Section 170(b) (1) (a) and has been classified as an organization that is not a private foundation under Section 509(a) (2). Accordingly, no provision for income taxes has been made in the accompanying financial statements.

### **Note 8 – Compensated Absences:**

The Corporation's full-time employees are eligible to accumulate forty (40) hours of vacation time each year. Sick leave accumulates at the rate of two (2) hours every two weeks for a total of one hundred and four (104) hours. Employees must use the vacation and sick leave each year with no credit carried from one contract year to the next; therefore, no accrual for compensated absences has been reported in the financial statements.

### **Note 9 – Litigation:**

At June 30, 2009 CASA of Central Louisiana, Inc. has no litigation or claims pending.

**OTHER REPORT**



**WILLIAM E. WEATHERFORD, CPA, LLC**  
CERTIFIED PUBLIC ACCOUNTANT

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

The Officers and Board of Directors  
The CASA of Central Louisiana  
Natchitoches, Louisiana

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the CASA of Central Louisiana, Inc., the Legislative Auditor, State of Louisiana, and the applicable state grantor agencies solely to assist the users in evaluating management's assertions about CASA of Central Louisiana, Inc.'s compliance with certain laws and regulations during the year ended June 30, 2009 included in the accompanying *Louisiana Attestation Questionnaire*. Management of the CASA of Central Louisiana, Inc. is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed 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, I 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.

*Federal State and Local Awards*

1. Determine the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year.

<u>Grant Name</u>	<u>Grant Year</u>	<u>CFDA</u>	<u>Amount</u>
Temporary Assistance to Needy Families Program	July 1, 2008-June 30, 2009	93.558	\$ 215,492
Families in Need of Services Assistance Program	July 1, 2008-June 30, 2009	N/A	5,966
Louisiana Bar Foundation	2008	N/A	5,000
Louisiana Bar Foundation	2009	N/A	3,586
Total Expenditures			<u>\$ 230,044</u>

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2. For each federal, state and local award:

- Randomly select six (6) disbursements from each award administered during the period under examination, provided that no more than thirty (30) disbursements in total will be selected.

There were two separate funding sources from which six disbursements were randomly selected.

- Trace the disbursements to supporting documentation as to proper amount and payee.

I examined invoices, time sheets, cancelled checks, and bank statements that included each of the twelve selected disbursements to determine whether the proper amount was made payable to the correct payee. There were no exceptions noted during this procedure.

- Determine if the six disbursements were properly coded to the correct fund and general ledger account.

I examined invoices and time sheets for each of the twelve selected disbursements to determine the nature of the expenditure and traced the disbursement to the proper general ledger account. There were no exceptions noted during this procedure.

- Determine whether the six disbursements received approval from proper authorities.

I examined cancelled checks, and bank statements that included each of the twelve selected disbursements to determine whether they received approval from proper authorities. The twelve disbursements tested appeared to have approval from the proper authorities through review of supporting documentation and check signatures.

- For federal awards, determine whether the disbursements comply with the applicable specific program compliance requirements summarized in the *Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for state and local awards, determine whether the disbursements comply with the grant agreement, relating to:

- Activities allowed or not allowed

I reviewed the previously listed disbursements for types of services allowed or not allowed. The allowability requirements appeared to be met for each of the disbursements.

- Eligibility

I reviewed the previously listed disbursements for eligibility requirements. The eligibility requirements appeared to be met for each of the disbursements.

- Reporting

The tested disbursements were reported properly to the grantor agencies.

3. For programs selected for testing in item (2) that have been closed out during the period under review, compare the close-out report, when required, with the entity's financial records to determine whether the amounts agree.

The TANF grant closeout report was reconciled to the financial records.

#### *Open Meetings*

4. Examine evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by R.S. 42:1 through 42:13 (the open meetings law).

Management provided me copies of notices of public meetings and agendas that noted the date posted to the office door and initialed by person posting the notice.

#### *Budget*

5. For all grants exceeding five thousand dollars, determine that each applicable federal, state, or local grantor agency/agencies was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

CASA of Central Louisiana, Inc. provided me a copy of the budget provided to the Supreme Court of Louisiana for federal and state grant assistance (TANF). The budget specified the purpose and anticipated uses of the funds, estimates of the duration of the project, and plans showing the specific goals and objectives that included measures of performance.

*Prior Comments and Recommendations*

6. Review any prior year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

The financial report for the fiscal year ended June 30, 2008 included no findings or recommendations to management.

I was not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of the management of the CASA of Central Louisiana, Inc., the Legislative Auditor, State of Louisiana, and the applicable state grantor agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*William E. Weatherford, CPA, LLC*

William E. Weatherford, CPA, LLC  
Shreveport, Louisiana  
January 18, 2010

CASA OF CENTRAL LOUISIANA, INC

Schedule Audit Findings  
June 30, 2009

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**Item: 09-1**

**Criteria or specific requirement:**

Louisiana Revised Statute (LSA-R.S.) 24:513(A) (5) (a) requires "audits shall be completed within six months of the close of the entity's fiscal year".

**Condition:**

The CASA of Central Louisiana, Inc.'s annual reviewed financial report was not completed and filed with the Louisiana Legislative Auditor on or before December 31, 2009.

**Questioned costs:**

None

**Context:**

The Corporation filed its annual financial statements with the Louisiana Legislative Auditor after the statutory due date.

**Effect:**

The Corporation is in non-compliance with Louisiana Revised Statute 24:513(A) (5) (a).

**Cause:**

The Corporation's executive director resigned and the Corporation changed the accountant performing the annual review of the financial statements for the year ended June 30, 2009. These changes caused delays in completing the annual financial report.

**Recommendation:**

The Corporation should make every effort to comply with the statutory deadline for filing its annual financial statements with the Louisiana Legislative Auditor.

**Item 09-2**

**Criteria or specific requirement:**

The Corporation should prepare formal written minutes for all board meetings. These minutes should be signed by both the president and secretary and should be maintained as a permanent record of the Corporation.

**CASA OF CENTRAL LOUISIANA, INC**

Schedule Audit Findings  
June 30, 2009

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**Condition:**

The Corporation was unable to provide minutes for board meetings held during the period July 1, 2008 through June 30, 2009.

**Questioned costs:**

None

**Context:**

Corporation management was unable to provide minutes for board meetings held during the year.

**Effect:**

Corporation management is unable to substantiate that actions taken by the Corporation during the year were properly approved by a majority of the board in open public session.

**Cause:**

Unknown

**Recommendation:**

The Corporation should record all board meetings and prepare complete formal written minutes for all board meetings. Both the audio and written minutes should be maintained as permanent corporate records.

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Quasi-public Entities)**

December 8, 2009

William E. Weatherford, CPA, LLC  
P. O. Box 5946  
Shreveport, LA 71135

In connection with your review of our financial statements as of June 30, 2009 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of December 8, 2009.

**Federal, State, and Local Awards**

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes [ x ] No [ ]

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

Yes [ x ] No [ ]

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

Yes [ x ] No [ ]

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes [ x ] No [ ]

**Open Meetings**

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes [ x ] No [ ]

**Budget**

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

Yes [ x ] No [ ]

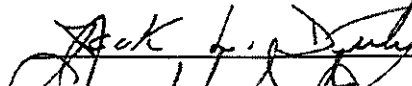
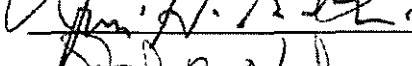

**Prior Year Comments**

We have resolved all prior-year recommendations and/or comments.

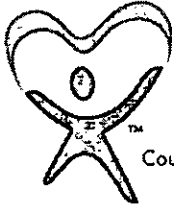
Yes [ x ] No [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

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

	Executive Director	December 8, 2009
	Board Treasurer	December 8, 2009
	Board Chairman	December 8, 2009





**CASA**  
Court Appointed Special Advocates  
FOR CHILDREN

# CASA of Central LA, Inc.

*Serving the Children of Natchitoches and Sabine Parish*

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## MANAGEMENT'S CORRECTIVE ACTION PLAN

CASA of Central Louisiana, Inc. submits the following corrective action plan for the items included in the Schedule of Findings. The responses are numbered consistently with the numbers assigned in the schedule.

Item 09-1 – Timely filing of annual financial report.

The Corporation has hired a full-time executive director and will file the 2009-2010 annual financial statements with the Louisiana Legislative Auditor on or before December 31, 2010.

Item 09-2 – Written minutes of board of directors meetings.

Formal written minutes are now maintained by the secretary for all board meetings. If a quorum is not present, formal written minutes are prepared documenting that there was no quorum present and no business was conducted.

David Waskom, President  
Board of Directors  
CASA of Central Louisiana, Inc.