

# CASA of Terrebonne, Inc.



## Independent Accountant's Review Report and Financial Statements

As of and for the Year Ended December 31, 2013



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# CASA OF TERREBONNE, INC.

Independent Accountant's Review Report on Financial Statements  
As of and for the year ended December 31, 2013

## TABLE OF CONTENTS

	Statement	Page
Independent Accountant's Review Report		2
<b>Financial Section</b>		
Financial Statements:		
Statement of Financial Position	A	3
Statement of Activities	B	4
Statement of Cash Flows	C	5
Notes to the Financial Statements		6
<b>Supplementary Information</b>		
Statement of Functional Expenses	1	12
Schedule of Income and Expenses By Grant	2	13
<b>Other Reports</b>		
Independent Accountant's Report on Applying Agreed-Upon Procedures		14
Louisiana Attestation Questionnaire		17
Summary Schedule of Prior Year Findings		19
Corrective Action Plan for Current Year Findings		20



## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors  
CASA of Terrebonne, Inc.

We have reviewed the accompanying statement of financial position of CASA of Terrebonne, Inc. (a nonprofit organization) as of December 31, 2013, and the related statements of activities and cash flows for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Organization management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Our review was made for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America. The information included in the accompanying Schedules 1 and 2 is presented only for purposes of additional analysis and has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and we are not aware of any material modifications that should be made thereto.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report, dated June 17, 2014, on the results of my agreed-upon procedures.

A handwritten signature in blue ink, appearing to read 'Brandy I. Kearns', is written over a horizontal line.

June 17, 2014

## **Financial Section**

**CASA OF TERREBONNE, INC.**  
**Statement of Financial Position**  
**December 31, 2013**

**ASSETS**

## CURRENT ASSETS:

Cash and cash equivalents	\$ 337,255
Grants receivable - TANF	20,494
Prepaid insurance	<u>9,431</u>

TOTAL CURRENT ASSETS 367,180

## PROPERTY AND EQUIPMENT:

Furniture & equipment	22,182
Accumulated depreciation	<u>(12,263)</u>

TOTAL PROPERTY & EQUIPMENT 9,919

## OTHER ASSETS:

Deposits	<u>500</u>
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TOTAL OTHER ASSETS 500

TOTAL ASSETS \$ 377,599

**LIABILITIES AND NET ASSETS**

## CURRENT LIABILITIES:

Accounts payable	\$ 3,233
Accrued compensated absences	6,808
Short term portion of long term obligations	<u>1,263</u>

TOTAL CURRENT LIABILITIES 11,304

## LONG TERM LIABILITIES:

Capital lease obligation	<u>-</u>
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TOTAL LONG TERM LIABILITIES -

## NET ASSETS:

Unrestricted	337,815
Temporarily restricted	<u>28,480</u>

TOTAL NET ASSETS 366,295

TOTAL LIABILITIES & NET ASSETS \$ 377,599

See accompanying notes and independent accountant's review report.

**CASA OF TERREBONNE, INC.**  
**Statement of Activities**  
**For the Year Ended December 31, 2013**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUES AND OTHER SUPPORT:			
Fund-raising activities	\$ 130,557		\$ 130,557
Donations	18,791		18,791
Interest income	347		347
Other income	7,376		7,376
Grant income	-	\$ 253,814	253,814
Satisfaction of restrictions	<u>255,356</u>	<u>(255,356)</u>	<u>-</u>
Total revenue and other support	412,427	(1,542)	410,886
EXPENSES:			
Program services:			
Court appointed special advocate	250,078		250,078
Support services:			
General and administrative	66,899		66,899
Fund-raising expense	<u>25,920</u>		<u>25,920</u>
Total support services	92,819		92,819
Total expenses	<u>342,897</u>		<u>342,897</u>
INCREASE (DECREASE) IN NET ASSETS	69,530	(1,542)	67,988
NET ASSETS AT BEGINNING OF YEAR	<u>268,285</u>	<u>30,022</u>	<u>298,307</u>
NET ASSETS AT END OF YEAR	<u>\$ 337,815</u>	<u>\$ 28,480</u>	<u>\$ 366,295</u>

See accompanying notes and independent accountant's review report.

**CASA OF TERREBONNE, INC.**  
**Statement of Cash Flows**  
**For the Year Ended December 31, 2013**

<b>Cash flows from operating activities</b>	
Increase in net assets	\$ 67,988
Adjustments to reconcile net assets to net cash provided by operating activities:	
Depreciation	3,825
Changes in assets and liabilities:	
(Increase) decrease in grants receivable	(280)
(Increase) decrease in prepaid insurance	(199)
(Increase) decrease in deposits	-
Increase (decrease) in accounts payable	2,009
Increase (decrease) in payroll liabilities payable	(0)
Increase (decrease) in accrued vacation payable	<u>2,373</u>
Net cash provided by operating activities	\$ 75,717
 <b>Cash flows from investing activities</b>	
Purchase of equipment	<u>(4,804)</u>
Net cash used in investing activities	\$ (4,804)
 <b>Cash flows from financing activities</b>	
Payments made on capital lease obligation	(2,240)
Net increase (decrease) in cash and cash equivalents	<u>68,673</u>
 Cash and cash equivalents	
Beginning of year:	
Capital One Checking	42,936
Capital One Donation acct	100
Paypal account	98
Business First Money Market	<u>225,448</u>
Total cash and equivalents at beginning of year	<u>\$ 268,582</u>
End of year:	
Capital One Checking	61,136
Capital One Donation account	100
Paypal account	140
Business First Money Market	<u>275,878</u>
Total cash and equivalents at end of year	<u><u>\$ 337,255</u></u>

See accompanying notes and independent accountant's review report.

**CASA OF TERREBONNE, INC.**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2013**

**INTRODUCTION**

CASA of Terrebonne, Inc. (a nonprofit organization) is a member of the National Court Appointed Special Advocate Association. Their mission is to be an independent and objective presence in the courts and to speak for the best interests of abused and neglected children of Terrebonne Parish. CASA promotes and supports trained community volunteers to represent children and help secure for each child a nurturing, safe, and permanent home.

**NOTE I      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies followed are described to enhance the usefulness of the financial statements to the reader. The financial statements of the CASA of Terrebonne, Inc. (a nonprofit organization) have been prepared on the accrual basis; therefore, certain revenues and the related assets are recognized when awarded rather than when received and certain expenses are recognized when the obligation is incurred rather than when paid. These policies have been consistently applied in the preparation of the financial statements. The corporation has no capital stock.

**A.      BASIS OF PRESENTATION**

The financial statements are presented in accordance with Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit organizations*, which requires the Organization 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. In addition, the organization is required to present a statement of cash flows.

**B.      USE OF ESTIMATES**

The process of preparing financial statements in conformity with generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

**C.      CASH AND CASH EQUIVALENTS**

For purposes of the statement of cash flows, CASA considers all highly liquid debt instruments purchased with an original maturity of ninety days or less to be cash equivalents. There were no restricted cash equivalents at year-end.

**CASA OF TERREBONNE, INC.**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2013**

**D. PROPERTY AND EQUIPMENT**

Property and equipment purchased with an original cost of \$500 or more are reported at historical cost. Donations of property and equipment are recorded as support at their estimated fair value as of the date received. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Property and equipment are depreciated using the straight-line method over their estimated useful lives as follows:

Equipment & furniture	5-7 years
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**E. REVENUE RECOGNITION**

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires, 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.

Grant revenue is recognized as it is earned in accordance with approved contracts.

**F. ADVERTISING**

Advertising costs are expensed when incurred.

**G. INCOME TAX STATUS**

CASA of Terrebonne, Inc. is exempt from federal income tax under Section 501 (C) (3) of the Internal Revenue Code. In addition, the organization 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 is made in the financial statements.

**CASA OF TERREBONNE, INC.**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2013**

**H. NATURE OF ACTIVITIES**

CASA of Terrebonne, Inc. is a nonprofit organization that provides trained volunteers as court appointed special advocates to serve as liaisons between the courts and children placed in foster care. The Organization is primarily supported through donor contributions, grants, and fund-raising events. Approximately 62% of the Organization's support was from grants.

**I. EXPENSE ALLOCATION**

The costs of providing the program and other activities have been summarized on a functional basis in the Statement of Activities. Certain of those expenses have been allocated among the program and supporting services benefited based on estimates by management of the costs involved.

**J. CONTRIBUTED FACILITIES AND SERVICES**

Donated services are recognized as contributions in accordance with SFAS No. 116, "Accounting for Contributions Received and Contributions Made", if the services (a) create or enhance nonfinancial assets or (b) required specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Many individuals volunteer their time and perform a variety of tasks that assist the Organization with the advocacy program throughout the year that are not recognized as contributions in the financial statements since the recognition criteria under SFAS No. 116 were not met.

**K. VACATION AND SICK LEAVE**

Eligible employees will be granted paid vacation on the employee's anniversary date of each calendar year according to the following schedule.

Six months to one year	5 days
Two to five years	10 days
Six years and up	15 days

An employee becomes eligible to receive vacation benefits when they have successfully completed the six months of continuous employment.

Unused vacation leave may be not carried forward to the next year. However, any unused vacation days accrued prior to April 1, 2010, shall remain vested with the employee. Upon separation, employees will be compensated for any unused vacation remaining for that year and vested leave only, paid at the current salary.

Eligible employees will be granted 40 hours per year sick leave after three months of employment. This is granted on their anniversary date. Sick leave is not accrued nor paid upon separation.

**CASA OF TERREBONNE, INC.**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2013**

**L. SUBSEQUENT EVENTS**

The subsequent events of the organization were evaluated through the date of the financial statements were available to be issued (June 17, 2014).

**NOTE II CONCENTRATION OF RISK**

CASA's primary sources of support are from grants awarded by the state. Management is always seeking funding for the upcoming years through renewals of current grants as well as by applying for new grants; however, in the event the Organization is unable to secure additional funding, the financial position of the Organization could be significantly impacted.

The organization's support through grants totaled 62% of total revenue for the year ended December 31, 2013.

**NOTE III CASH AND CERTIFICATES OF DEPOSIT**

Cash and Certificates of deposit (book balances) consisted of the following at December 31, 2013:

	Carrying value & Fair value	Interest Rate	Maturity Date
Capital One - Checking	\$ 61,136	N/A	N/A
Capital One - Donation account	100	N/A	N/A
Paypal account	140	N/A	N/A
Business First - Money Market	275,879	0.2%	N/A
Total Cash and Cash Equivalents	<u>\$ 337,255</u>		

At year-end, CASA had cash (collected bank balances) totaling \$342,668. These deposits are stated at cost, which approximates market. The Capital One and Business First deposits are secured from risk up to \$250,000 by federal depository insurance. The balance left unsecured in these two accounts is \$25,878. The \$140 balance of the Paypal account is unsecured as it is not covered by FDIC.

**NOTE IV PROPERTY AND EQUIPMENT**

Property and Equipment at December 31, 2013, consisted of the following:

Equipment	\$22,182
Accumulated Depreciation	<u>( 12,263)</u>
Net	<u>\$ 9,919</u>

**CASA OF TERREBONNE, INC.**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2013**

Depreciation expense for the year ended December 31, 2013 was \$3,825.

**NOTE V OPERATING LEASE**

CASA of Terrebonne entered into a commercial lease for its office space on December 9, 2012, for a term of two years beginning January 1, 2013. This lease secured office space for the administrative office. Rent is \$1,600 monthly, payable on the first of the month. By lease agreement, rent is \$1,900 monthly, payable on the first of the month. Electricity and water utilities are included in rent.

Rent expense for the year ended December 31, 2013, was \$22,800.

The minimum commitment for the remainder of this agreement is, for the year ending December 31, 2014, \$22,800.

**NOTE VI CAPITAL LEASE OBLIGATIONS**

On July 1, 2009, CASA entered into a lease agreement for a copier. The agreement is for 60 months, ending June 2014. Monthly payments are \$220.58. At the end of the lease, CASA will take ownership of the copier.

The minimum commitment for the remainder of this agreement is, for the year ending December 31, 2014, \$1,323.

**NOTE VII NET ASSETS**

As required by SFAS No. 117, net assets have been reclassified into three categories: unrestricted, temporarily restricted, and restricted. The reclassification is as follows:

Unrestricted	\$ 337,815
Temporarily Restricted	<u>28,480</u>
Total Net Assets	<u>\$ 366,295</u>

Temporarily restricted net assets are use restrictions for operating activities for future use.

**NOTE VIII BOARD COMPENSATION**

The Board of Directors is a voluntary board; therefore, no compensation was paid to any board member for the year ended December 31, 2013.

**CASA OF TERREBONNE, INC.**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2013**

**NOTE IX      LITIGATION AND CLAIMS**

At December 31, 2013, CASA had no litigation or claims pending.

## **Supplementary Information**

**CASA OF TERREBONNE, INC.**  
**Statement of Functional Expenses**  
**For the Year Ended December 31, 2013**

	PROGRAM	SUPPORT SERVICES			Total Expenses
	SERVICES				
	Court Appointed Special Advocate	Management and General	Fund- raising	Total Support Services	
Salaries & fringe benefits	\$ 195,282	\$ 29,471		\$ 29,471	\$ 224,753
Supplies	5,382	1,398		1,398	6,780
Training	2,405	824		824	3,229
Operating expense	32,699	407		407	33,106
Insurance - property & liability	5,000	6,575		6,575	11,575
Printing	1,901	-		-	1,901
Professional fees	3,120	15,769		15,769	18,889
Travel	3,882	3,713		3,713	7,595
Volunteer & staff appreciation	-	4,866		4,866	4,866
Small furniture & equipment	-	52		52	52
Depreciation expense	-	3,825		3,825	3,825
Interest expense	407	-		-	407
Fund-raising expense	-	-	\$ 25,920	25,920	25,920
<b>TOTAL</b>	<b>\$ 250,078</b>	<b>\$ 66,899</b>	<b>\$ 25,920</b>	<b>\$ 92,819</b>	<b>\$ 342,897</b>

**CASA OF TERREBONNE, INC.**  
**Schedule of Income and Expenses by Grant**  
**For the Year Ended December 31, 2013**

	*TANF 2012/2013	*TANF 2013/2014	Total
<b>REVENUE</b>			
Grant appropriations	\$ 122,508	\$ 131,306	\$ 253,814
<b>EXPENSES</b>			
Training	1,038	1,367	2,405
Operating expense	15,444	17,662	33,106
Printing	1,728	173	1,901
Professional fees	1,739	1,381	3,120
Salaries & benefits	96,054	99,228	195,282
Supplies	4,140	1,242	5,382
Insurance	2,500	2,500	5,000
Travel	3,208	673	3,882
	<u>\$ 125,851</u>	<u>\$ 124,227</u>	<u>\$ 250,078</u>

## Notes:

\* Includes SGF and TANF Administration funding.

This schedule is prepared using the full accrual method of accounting.

**Other Reports**



**Independent Accountant's Report  
on Applying Agreed-Upon Procedures**

To the Board of Directors  
CASA of Terrebonne, Inc.  
Houma, Louisiana

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of the CASA of Terrebonne, Inc. (CASA), the Legislative Auditor, State of Louisiana, and applicable state grantor agencies solely to assist the users in evaluating management's assertions about CASA's compliance with certain laws and regulations during the year ended December 31, 2013 included in the accompanying Louisiana Attestation Questionnaire. Management of the CASA of Terrebonne, 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, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

*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.

CASA of Terrebonne's award expenditures for all programs for the fiscal year follows:

	Federal Grant	State Grant	Local Grant
TANF 2013-2014	\$ -	\$ 124,227	\$ -
TANF 2012-2013	-	125,851	-

2. For each federal, state, and local award, randomly select six disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.
  - There were two separate funding sources from which six disbursements each were randomly selected during the year ended December 31, 2013.
3. For the items selected in procedure 2, trace the six disbursements to supporting documentation as to proper amount and payee.
  - We examined supporting documentation for each of the selected disbursements and found that payment was for the proper amount and made to the correct payee.

4. For the items selected in procedure 2, determine if the disbursements are properly coded to the correct fund and general ledger account.
  - All payments were properly coded to the correct fund and the general ledger account.
5. For the items selected in procedure 2, determine whether the disbursements received approval from proper authorities.
  - Inspection of documentation supporting each of the selected disbursements indicated approvals from proper authorities.
6. For the items selected in procedure 2: For federal awards, determine whether the disbursements complied 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 unallowed:

- We 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. The expenditures appeared to coincide with the goals of the program.

Eligibility

- We reviewed the previously listed disbursements for eligibility requirements. Disbursements were made in accordance with the eligibility requirements of the program for which the grant funds.

Reporting

- We reviewed the previously listed disbursements for reporting requirements. The tested disbursements selected were reported properly to the grantor agencies.

7. For the programs selected for testing in Procedure 2 that had been closed out during the period under review, compare the close-out report, when required, with the agency's financial records to determine whether the amounts agree.

- We compared the close-out reports with the agency's financial records. The amounts reported on the close-out reports agreed to the agency's financial records.

*Open Meetings*

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

Due to the confidential nature of the cases discussed at the meetings, the organization does not post agendas for the meetings in accordance with the open meetings law. Most of the discussion during the meetings concerns sensitive and confidential case information which could not be discussed freely in a public meeting.

*Budget*

9. For all grants exceeding five thousand dollars, we determined that each applicable federal, state, or local grantor agency/agency 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 Terrebonne, Inc. provided comprehensive budgets to the applicable state grantor agencies for the programs mentioned previously. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.

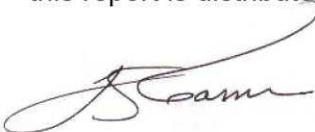
*Prior Comments and Recommendations*

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

In the review engagement for the year ended December 31, 2012, we reported an inadequate segregation of duties and inadequate internal controls over financial statement preparation. Both comments are common to small nonprofit entities as the hiring of additional personnel to improve the controls is not cost beneficial. Neither comment has been resolved by management and was repeated in this report.

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

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



T.S. Kearns & Co., CPA  
June 17, 2014

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

3-12-14 (Date Transmitted)

T.S. Keams & Co., CPA

164 W. Main St.

Thibodaux, LA 70301

In connection with your review of our financial statements as of December 31, 2013 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 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 (date of completion/ representation).

**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  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  No

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

Yes  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  No

**Open Meetings**

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website at <http://app1.la.state.la.us/llala.nsf>, to determine whether a non-profit agency is subject to the open meetings law.**

Yes  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  No

**Prior-Year Comments**

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

Yes [] 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 that may occur up to the date of your report.

Shah I. Bnoke Secretary 3.12.14 Date  
William J. Broun Treasurer 3/12/14 Date  
[Signature] President 3/12/14 Date

**CASA OF TERREBONNE, INC.**  
**Summary Schedule of Prior Audit Findings**  
**For the Year Ended December 31, 2013**

**Section I – Internal Control and Compliance material to the financial statements:**

Ref. No. 1212-01 – Lack of Segregation of Duties

Description of Finding

A material weakness exists in internal controls due to the size of the CASA of Terrebonne's operation. Its limited staff precludes an adequate segregation of duties and other features of an adequate system of internal control, although to employ such controls may not be cost beneficial.

Corrective Action Taken

No corrective action was taken.

Ref. No. 1212-02 - Inadequate Controls over Financial Statement Preparation

Description of Finding

A material weakness exists in financial reporting because the CASA of Terrebonne does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including the related notes.

Corrective Action Taken

Management has evaluated the cost versus benefit of hiring a person who has the qualifications and training to apply generally accepted accounting principles in the preparation of financial statements, including conversion of the financial statements from the cash to accrual basis of accounting. Management has determined that it is in the best interest of CASA at this time, to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them. Management understands that it accepts final responsibility for the financial statements content and presentation.

**Section II – Management Letter**

There was no management letter issued.

**CASA OF TERREBONNE, INC.**  
**Summary Schedule of Current Audit Findings**  
**For the Year Ended December 31, 2013**

**Section I – Internal Control and Compliance material to the financial statements:**

**Ref. No.**

1312-01

**Description of Finding**

Inadequate Segregation of Duties

The size of the CASA of Terrebonne, Inc.'s operations and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal control, although to employ such controls may not be cost beneficial.

This is a common deficiency noted in audits of small entities. The Organization does not employ enough people in its accounting department to adequately segregate duties such as approving purchase orders, approving invoices for payment, printing checks, recording checks, signing checks, mailing checks, and reconciling bank statements. This is one example of the circumstances that resulted in the reportable condition.

**Corrective Action Planned**

No corrective action is taken because this deficiency cannot be remedied in a cost effective manner.

**Name of Contact Person**

Laci Melancon, Executive Director

**Anticipated Completion Date**

None

**CASA OF TERREBONNE, INC.**  
**Summary Schedule of Current Audit Findings**  
**For the Year Ended December 31, 2013**

**Ref. No.**

1312-02

**Description of Finding**

Inadequate Controls over Financial Statement Preparation

A material weakness exists in financial reporting because the CASA of Terrebonne does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including the related notes.

**Corrective Action Plan**

Management has evaluated the cost versus benefit of hiring a person who has the qualifications and training to apply generally accepted accounting principles in the preparation of financial statements. Management has determined that it is in the best interest of the Organization at this time, to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them. Management understands that it accepts final responsibility for the financial statements content and presentation.

**Name of Contact Person**

Laci Melancon, Executive Director

**Anticipated Completion Date**

None

**Section II – Management Letter**

There was no management letter issued.