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LEGISLATIVE ACTION
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CASA OF THE FOURTH JUDICIAL DISTRICT, INC.

MONROE, LOUISIANA

JUNE 30, 2001 AND 2001

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Release Date 01/15/03

CASA OF THE FOURTH JUDICIAL DISTRICT, INC.

MONROE, LOUISIANA

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AUDITED FINANCIAL STATEMENTS

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December 30, 2002

The Board of Directors
CASA of the Fourth Judicial District, Inc.
Monroe, Louisiana

Independent Auditor's Report

We have audited the accompanying statements of financial position of CASA of the Fourth Judicial District, Inc. as of June 30, 2002 and 2001, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of CASA of the Fourth Judicial District's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CASA of the Fourth Judicial District, Inc. as of June 30, 2002, and the results of its operations and cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated December 30, 2002 on our consideration of CASA's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

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CASA OF THE FOURTH JUDICIAL DISTRICT, INC.

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2011 AND 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Cash	30	13,518
Accounts receivable-Note 3	96,148	2,277
Fixed assets-net-Note 4	809	1,220
Refundable deposits	<u>375</u>	<u>375</u>
Total assets	<u>97,462</u>	<u>17,390</u>
 <u>LIABILITIES AND NET ASSETS</u>		
Accrued expenses	18,951	1,883
Line of credit	<u>38,422</u>	<u>—</u>
Total liabilities	65,373	1,883
Net assets	<u>32,089</u>	<u>15,507</u>
Total liabilities and net assets	<u>97,462</u>	<u>17,390</u>

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

CASA OF THE FOURTH JUDICIAL DISTRICT, INC.

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JUNE 30, 2002 AND 2001

	2002	2001
Public support:		
Grant-National CASA	-	35,000
Grant-Junior League of Monroe	30,850	28,990
Grant-DELTA	12,000	12,500
Grant-Children's Justice Act	7,000	8,800
Grant-TANF	496,936	-
Grant-Young Lawyers	1,000	750
Grant-Louisiana Children's Trust	7,879	4,742
Income-Community Contributions	830	1,171
Income-Fund Raising	25,879	39,434
Income-Miscellaneous	<u> </u>	<u>2,378</u>
Total public support	679,740	118,807
Functional expenses:		
Advertising/promotions	6,440	2,857
Exec and subscriptions	150	199
Fixed asset purchases	65,829	-
Fund raising	7,379	12,297
Insurance	5,006	3,893
Interest	1,270	-
Legal and professional	30,890	2,809
Meetings/seminars	21,883	4,151
Miscellaneous	3,840	4,596
Office	18,200	4,213
Postage	2,600	1,553
Project coordination	304,472	81,393
Rent	48,830	1,420
Repairs and maintenance	12,070	-
Training	12,700	1,568
Utilities	<u>12,819</u>	<u>3,627</u>
Total functional expenses	628,818	102,684
Operating income	5,922	16,123
Other income:		
Depreciation	<u>381</u>	<u>381</u>
Change in net assets	6,303	15,832
Net assets-beginning of year	<u>25,498</u>	<u>9,866</u>
Net assets-end of year	<u>31,801</u>	<u>25,698</u>

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

CASA OF THE FOURTH JUDICIAL DISTRICT, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2002 AND 2001

	2002	2001
Cash flows from operating activities:		
Change in net assets	6,241	15,632
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	381	381
(Increase) in refundable deposits	-	(375)
(Increase) decrease in accounts receivable	(99,871)	1,112
Increase in accrued expenses	<u>23,058</u>	<u>927</u>
Total adjustments	<u>(66,452)</u>	<u>1,035</u>
Net cash provided (used) by operating activities	<u>(59,890)</u>	<u>17,907</u>
Cash flows from financing activities:		
Proceeds from line of credit	<u>36,022</u>	<u>-</u>
Net (increase) decrease in cash	<u>(23,468)</u>	<u>17,907</u>
Cash at beginning of year	<u>10,518</u>	<u>3,611</u>
Cash at end of year	<u><u>30</u></u>	<u><u>21,518</u></u>
Cash paid for interest	<u>1,022</u>	<u>-</u>

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

CASA OF THE FOURTH JUDICIAL DISTRICT, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2002 AND 2001

1. Nature of Business

CASA of the Fourth Judicial District, Inc. is a not-for-profit public service Association exempt from federal income taxation under Internal Revenue Code Section 501(c)(3). Revenues are derived primarily from the following:

- a) State of Louisiana
- b) Contributions from the general public
- c) National CASA
- d) Fund raising efforts

CASA was organized for the advocacy of children in the court and foster care systems within the Fourth Judicial District of Louisiana, and to do any and all things germane, incidental, and necessary to carry these objects and purposes into full effect.

2. Summary of Significant Accounting Policies

a) Financial Statement Presentation

CASA has adopted Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 117 CASA is required to report information regarding its financial position and activities based on the absence or existence of donor-imposed restrictions.

b) Contributions

CASA also has adopted SFAS No. 136, "Accounting for Contributions Received and Contributions Made." In accordance with SFAS No. 136, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor-imposed restrictions.

c) Promises to Give

Contributions are recognized when the donor makes a promise to give to the Organization that is in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are classified to unrestricted net assets.

d) Contributed Goods and Services

During the year ended June 30, 2002 and 2001, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded. However, significant numbers of volunteers donate substantial time and effort to aid the Organization in generating, distributing, and managing funds.

1. Summary of Significant Accounting Policies (Continued)

(i) Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(ii) Office Equipment

Office equipment is stated at cost less accumulated depreciation. Depreciation is computed using the straight-line method over the following estimated useful lives:

<u>Asset</u>	<u>Estimated Life</u>
Office equipment	3 years

All expenditures for fixed assets in excess of \$1,000 are capitalized.

(iii) Advertising Costs

Costs of advertising are expensed as incurred, total advertising costs were \$8,443 and \$2,877 at June 30, 2002 and 2001, respectively.

(iv) Cash Equivalents

For purposes of the statement of cash flows, CASA of the Fourth Judicial District, Inc., considers all highly liquid investments purchased with maturities of three months or less to be cash equivalents. All cash on deposit with financial institutions is fully secured through a combination of deposit insurance and collateralization by sufficient U.S. Government securities owned by the institution.

2. Accounts Receivable

Accounts receivable due CASA at year end are as follows:

	<u>2002</u>	<u>2001</u>
Children's Trust Fund	5,000	1,177
TANF Grant	<u>51,148</u>	<u>-</u>
Total accounts receivable	<u>56,148</u>	<u>1,177</u>

3. Fixed Assets

Fixed assets at June 30, 2002 and 2001 are composed of the following:

	<u>2002</u>	<u>2001</u>
Office equipment	1,804	1,804
Less accumulated depreciation	<u>(11,860)</u>	<u>(684)</u>
Net book value of fixed assets	<u>114</u>	<u>1,120</u>

4. Fixed Assets (Continued)

Total depreciation expense charged to operations was \$384 and \$384 for the years ended December 31, 2002 and 2001, respectively.

5. The following summarizes activity for the grant monies received from the Louisiana Bar Association FOLTA program for the year ended June 30, 2002 and 2001.

	2002	2001
Grant receipts	12,000	12,500
Expenditures:		
Project coordinator-FOLTA	<u>(10,000)</u>	<u>(10,250)</u>
Excess (deficit) revenue over expenditures	<u>2,000</u>	<u>2,250</u>

The grant agreement specifies these funds should be classified as temporarily restricted funds and should be separately disclosed within the financial statements. Since restrictions were not in the same accounting period, for financial statement purposes, these grant receipts are presented as unrestricted.

SUPPLEMENTARY INFORMATION

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December 20, 2002

The Board of Directors
CASA of the Fourth Judicial District, Inc.
Monroe, Louisiana

Independent Auditor's Report on Supplementary Information

We have audited the financial statements of CASA of the Fourth Judicial District, Inc. as of June 30, 2002, and for the year then ended, and have issued our report thereon dated December 20, 2002. Those financial statements are the responsibility of CASA of the Fourth Judicial District, Inc. 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 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the financial statements of CASA of the Fourth Judicial District, Inc. taken as a whole. The supplementary information on Pages 15 through 17 (including the schedule of expenditures of federal awards and notes thereto, as required by OMB Circular A-103) is presented for purposes of additional analysis and is not a required part of the financial statements. The supplementary information, except for that portion marked "unaudited," on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Heard McElroy & Vestal, LLP

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CASA OF THE FOURTH JUDICIAL DISTRICT, INC.
COMBINED SCHEDULE OF EXPENSES - OBJECT BASIS
SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2002

	TAMU <u>Fund</u>
Expenses:	
Advertising/promotions	984
Fixed asset purchases	65,625
Insurance	484
Meetings/seminars	30,362
Miscellaneous	120
Office	35,187
Postage	1,938
Project coordinator	276,606
Rent	36,950
Repairs and maintenance	30,604
Training	21,717
Utilities	<u>30,580</u>
Total expenses	<u>454,307</u>

CASA OF THE FOURTH JUDICIAL DISTRICT, INC.
COMBINED SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
FUND BALANCES, BY FUND, BY COST CATEGORY
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Dollars</u>
Revenues:	
Federal grants	496,056
Expenses:	
Administration	-
Program costs	424,327
Total expenses	<u>424,327</u>
Excess of revenues over expenses	71,729
Fund balances at beginning of year	<u> </u>
Fund balances at end of year	<u><u>71,729</u></u>

CASA OF THE FOURTH JUDICIAL DISTRICT, INC.

SCHEDULE OF INSURANCE IN FORCE (UNAUDITED)

AT JUNE 30, 2002

<u>Insurer</u>	<u>Amount Covered</u>	<u>Limits of Coverage</u>	<u>Deductible</u>	<u>Expiration Date</u>
Louisiana Workers' Compensation	Louisiana Workers' Compensation	500,000/900	NA	9/31/02
Tray & Montgomery	Commercial Automobile	1,000,000	NA	9/31/02
Tray & Montgomery	Nonprofit Management and Organization Liability	1,000,000	NA	9/31/02
Tray & Montgomery	Guardianship/Care Manager Liability	1,000,000 (1,800,000 aggregate)	NA	9/31/02

CASA OF THE FOURTH JUDICIAL DISTRICT, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2002

Federal Grantor/ Pass-Through Grantor Name/ _____ Program Title _____	Federal CFDA Number	Revenue Recognized	Expenditures
United States Department of Health and Human Services			
Passed through State of Louisiana Judicial Branch:			
TANF		____455,925	____454,202
Total Federal Awards		____455,925	____454,202

CASA OF THE FOURTH JUDICIAL DISTRICT, INC.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2002

1. Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of CASA of the Fourth Judicial District, Inc. and is presented on the accrual basis of accounting, which is the same basis of accounting used for the presentation of the financial statements. The information in this schedule is prepared in accordance with the requirements of OMB Circular A-133, *Audit of State, Local Governments, and Nonprofit Organizations*.

CASA of the Fourth Judicial District, Inc. did not pass through any of its federal awards to a subrecipient during the fiscal year, nor did it expend any federal awards in the form of noncash assistance.

OTHER SUBJECTS

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December 30, 2002

The Board of Directors
CASA of the Fourth Judicial District, Inc.
Monroe, Louisiana

Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

We have audited the financial statements of CASA of the Fourth Judicial District, Inc., as of and for the year ended June 30, 2002, and have issued our report thereon dated December 18, 2002. 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.

Compliance

As part of obtaining reasonable assurance about whether CASA's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these 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 that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered CASA's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the board of directors, management, federal awarding agencies and pass-through entities, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

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December 30, 2002

The Board of Directors
CASA of the Fourth Judicial District, Inc.
Monroe, Louisiana

Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133

Compliance

We have audited the compliance of CASA of the Fourth Judicial District, Inc. with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2002. CASA's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of CASA's management. Our responsibility is to express an opinion on CASA's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audit of States, Local Governments, and Non-Profit Organizations. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about CASA's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on CASA's compliance with these requirements.

In our opinion, CASA of the Fourth Judicial District, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2002.

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Internal Control Over Compliance

The management of *CASA of the Fourth Judicial District, Inc.* is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered *CASA's* internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that non-compliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the board of directors, management, federal awarding agencies and pass-through entities, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Richard M. Elroy, CPA

CASA OF THE FOURTH JUDICIAL DISTRICT, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2002

A. Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of CASA of the Fourth Judicial District, Inc.
2. No reportable conditions relating to the audit of the financial statements are reported.
3. No instances of noncompliance material to the financial statements of CASA of the Fourth Judicial District, Inc. were disclosed during the audit.
4. No reportable conditions relating to the audit of a major federal award program are reported.
5. The auditor's report on compliance for the major federal award programs for CASA of the Fourth Judicial District, Inc. expresses an unqualified opinion.
6. There were no audit findings relative to major federal award programs for CASA of the Fourth Judicial District, Inc.
7. The programs used as major programs included:

Program	CFDA No.
TANF	93.558

8. The threshold for distinguishing Types A and B programs was \$300,000.
9. CASA of the Fourth Judicial District, Inc. was not determined to be a low-risk auditee.

B. Findings - Financial Statements Audit

None

C. Findings and Questioned Costs - Major Federal Award Programs

None

CASA OF THE FOURTH JUDICIAL DISTRICT, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2002

No findings were reported as a result of the prior year's audit.

CASA OF THE FOURTH JUDICIAL DISTRICT, INC.
MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2022

No findings were reported for the current year.