

LOUISIANA CASA ASSOCIATION  
BATON ROUGE, LOUISIANA  
AUDITED FINANCIAL STATEMENTS  
June 30, 2025 and 2024



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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Louisiana CASA Association  
Baton Rouge, Louisiana

### Opinion

We have audited the financial statements of Louisiana CASA Association (the Organization) (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2025, 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.

### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

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 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### **Report on Summarized Comparative Information**

We have previously audited Louisiana CASA's 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 24, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Compensation, Benefits and Other Payments to the Agency Head or Chief Executive Officer, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information 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 is fairly stated in all material respects in relation to the financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2025, on our consideration of Louisiana CASA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Louisiana CASA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Louisiana CASA's internal control over financial reporting and compliance.

**TWRU**

CPAs & Financial Advisors  
Baton Rouge, Louisiana  
November 7, 2025



LOUISIANA CASA ASSOCIATION  
STATEMENTS OF FINANCIAL POSITION  
(See Notes to Financial Statements)  
June 30, 2025 and 2024

ASSETS

|                               | <u>2025</u>              | <u>2024</u>              |
|-------------------------------|--------------------------|--------------------------|
| CURRENT ASSETS                |                          |                          |
| Cash and Cash Equivalents     | \$ 290,482               | \$ 269,860               |
| Grant Receivables             | <u>50,665</u>            | <u>45,858</u>            |
| TOTAL CURRENT ASSETS          | <u>341,147</u>           | <u>315,718</u>           |
| NON-CURRENT ASSETS            |                          |                          |
| Property and Equipment        | 28,154                   | 28,154                   |
| Less Accumulated Depreciation | <u>(25,683)</u>          | <u>(20,938)</u>          |
| Net Property and Equipment    | 2,471                    | 7,216                    |
| Right of Use Assets           | <u>29,141</u>            | <u>55,906</u>            |
| TOTAL NON-CURRENT ASSETS      | <u>31,612</u>            | <u>63,122</u>            |
| TOTAL ASSETS                  | <u><u>\$ 372,759</u></u> | <u><u>\$ 378,840</u></u> |

LIABILITIES AND NET ASSETS

|                                                |                          |                          |
|------------------------------------------------|--------------------------|--------------------------|
| CURRENT LIABILITIES                            |                          |                          |
| Accounts Payable                               | \$ 375                   | \$ 3,518                 |
| Payroll Related Liabilities                    | 9,311                    | 1,618                    |
| Current Portion of Long-Term Lease Liabilities | <u>30,041</u>            | <u>30,600</u>            |
| TOTAL CURRENT LIABILITIES                      | 39,727                   | 35,736                   |
| NON-CURRENT LIABILITIES                        |                          |                          |
| Long-Term Lease Liabilities                    | <u>-</u>                 | <u>26,506</u>            |
| TOTAL LIABILITIES                              | 39,727                   | 62,242                   |
| NET ASSETS                                     |                          |                          |
| Without Donor Restrictions                     | 279,130                  | 262,696                  |
| With Donor Restrictions                        | <u>53,902</u>            | <u>53,902</u>            |
| TOTAL NET ASSETS                               | <u>333,032</u>           | <u>316,598</u>           |
| TOTAL LIABILITIES AND NET ASSETS               | <u><u>\$ 372,759</u></u> | <u><u>\$ 378,840</u></u> |

## LOUISIANA CASA ASSOCIATION

STATEMENTS OF ACTIVITIES  
(See Notes to Financial Statements)For the Years Ended June 30, 2025 and 2024  
(with summarized comparative amounts for 2024)

|                                                                                | 2025                                  |                                    | 2024              |
|--------------------------------------------------------------------------------|---------------------------------------|------------------------------------|-------------------|
|                                                                                | <i>Without Donor<br/>Restrictions</i> | <i>With Donor<br/>Restrictions</i> | <i>Total</i>      |
| <b>SUPPORT AND REVENUES</b>                                                    |                                       |                                    |                   |
| Governmental Grants                                                            | \$ 422,678                            | \$ -                               | \$ 444,353        |
| Private Grants                                                                 | 73,449                                | -                                  | 96,416            |
| CASA Day Conference Registrations, net of<br>expenses of \$66,944 and \$70,371 | (57,494)                              | -                                  | (57,900)          |
| Financial Contributions                                                        | 27,468                                | -                                  | 32,031            |
| Other                                                                          | 5,605                                 | -                                  | 122               |
|                                                                                | <u>471,706</u>                        | <u>-</u>                           | <u>515,022</u>    |
| Net assets released from restrictions                                          |                                       |                                    | -                 |
|                                                                                | <u>471,706</u>                        | <u>-</u>                           | <u>515,022</u>    |
| Total public support and revenue                                               |                                       |                                    |                   |
|                                                                                | <u>471,706</u>                        | <u>-</u>                           | <u>515,022</u>    |
| <b>EXPENSES</b>                                                                |                                       |                                    |                   |
| Program Services                                                               | 364,570                               | -                                  | 400,704           |
| Management and General                                                         | 82,640                                | -                                  | 85,623            |
| Fundraising                                                                    | 8,061                                 | -                                  | 15,962            |
|                                                                                | <u>455,272</u>                        | <u>-</u>                           | <u>502,289</u>    |
| Total Expenses                                                                 |                                       |                                    |                   |
|                                                                                | <u>455,272</u>                        | <u>-</u>                           | <u>502,289</u>    |
| Increase (Decrease) in Net Assets                                              | 16,434                                | -                                  | 12,733            |
| <b>NET ASSETS</b>                                                              |                                       |                                    |                   |
| Beginning Balance                                                              | 262,696                               | 53,902                             | 303,865           |
| End of year                                                                    | <u>\$ 279,130</u>                     | <u>\$ 53,902</u>                   | <u>\$ 333,032</u> |
|                                                                                |                                       |                                    | <u>\$ 316,598</u> |



## LOUISIANA CASA ASSOCIATION

## STATEMENT OF FUNCTIONAL EXPENSES

(See Notes to Financial Statements)

For the Year Ended June 30, 2025

(with summarized comparative amounts for 2024)

|                         | 2025              |                        |                 |                   | 2024              |
|-------------------------|-------------------|------------------------|-----------------|-------------------|-------------------|
|                         | Program Services  | Management and General | Fundraising     | Total             | Total             |
| Depreciation            | \$ -              | \$ 4,745               | \$ -            | \$ 4,745          | \$ 4,745          |
| Fringe Benefits         | 24,593            | 7,577                  | -               | 32,170            | 25,645            |
| Information Technology  | 4,191             | 954                    | -               | 5,145             | 5,576             |
| Insurance               | 4,894             | -                      | -               | 4,894             | 5,712             |
| Occupancy Expenses      | 29,543            | 758                    | -               | 30,300            | 30,300            |
| Other Costs             | 3,178             | 6,714                  | -               | 9,892             | 15,779            |
| Printing                | 1,222             | 1,501                  | -               | 2,723             | 5,052             |
| Professional Services   | 53,158            | 3,262                  | 8,061           | 64,482            | 127,678           |
| Repairs and Maintenance | 3,449             | 247                    | -               | 3,696             | 4,753             |
| Salaries                | 205,077           | 45,826                 | -               | 250,903           | 232,705           |
| Supplies & Equipment    | 4,949             | 2,078                  | -               | 7,027             | 6,524             |
| Training                | 16,214            | 5,737                  | -               | 21,951            | 17,576            |
| Travel                  | 10,732            | 2,665                  | -               | 13,397            | 14,973            |
| Utilities               | 3,370             | 577                    | -               | 3,947             | 5,271             |
| <b>TOTAL</b>            | <b>\$ 364,570</b> | <b>\$ 82,640</b>       | <b>\$ 8,061</b> | <b>\$ 455,272</b> | <b>\$ 502,289</b> |



TWRU

CPAs &amp; Financial Advisors

## LOUISIANA CASA ASSOCIATION

STATEMENTS OF CASH FLOWS  
(See Notes to Financial Statements)  
For the Years Ended June 30, 2025 and 2024

|                                                       | 2025             | 2024             |
|-------------------------------------------------------|------------------|------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES                  |                  |                  |
| Increase in net assets                                | \$ 16,434        | \$ 12,733        |
| Adjustments for Non-Cash Items:                       |                  |                  |
| Depreciation                                          | 4,745            | 4,745            |
| Change in operating assets:                           |                  |                  |
| Decrease (Increase) in grants receivable              | (4,806)          | 28,441           |
| Decrease (Increase) in prepaid expenses               | -                | 1,073            |
| Change in operating liabilities:                      |                  |                  |
| Increase (decrease) in accounts payable               | (3,143)          | (3,482)          |
| (Decrease) Increase in payroll related liabilities    | 7,692            | 137              |
| NET CASH PROVIDED OPERATING ACTIVITIES                | 20,922           | 43,647           |
| CASH FLOWS FROM FINANCING ACTIVITIES                  |                  |                  |
| Finance Lease Liability                               | (300)            | 300              |
| NET CASH (USED) PROVIDED BY FINANCING ACTIVITIES      | (300)            | 300              |
| NET INCREASE IN CASH                                  | 20,622           | 43,947           |
| BEGINNING CASH, CASH EQUIVALENTS, AND RESTRICTED CASH | 269,860          | 225,913          |
| ENDING CASH, CASH EQUIVALENTS, AND RESTRICTED CASH    | <u>\$290,482</u> | <u>\$269,860</u> |

LOUISIANA CASA ASSOCIATION  
(A NOT-FOR-PROFIT ORGANIZATION)  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS  
June 30, 2025 and 2024

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations – Louisiana CASA Association (the Organization) is a Louisiana not-for-profit organization created to support evidence-based services and programs for vulnerable families. The Organization's programs support and encourage the Court Appointed Special Advocate programs in Louisiana, promote cooperation and communication among CASA programs within Louisiana, coordinate and encourage funding of CASA programs at the state level, and represents the Organization's programs at the national level.

Basis of Accounting – The Organization prepares its financial statements on the accrual basis of accounting. The significant accounting policies are described below to enhance the usefulness of the financial statements.

Financial Statement Presentation – The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions, and net assets without donor restrictions. The statement of activities presents expenses of the Organization functionally by program services, fundraising, and management and general. The financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2024, from which the summarized information was derived.

Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities, at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates. Estimates are used primarily when accounting for the allowance for doubtful accounts, prepaid assets, and accrued liabilities.

Income Tax Status - The Organization qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code; therefore, the financial statements have no provision for federal and state income tax. The Organization follows FASB ASC 740-10, *Accounting for Uncertainty in Income Taxes*. Management has determined that there is no impact to the financial statements as a result of ASC 740-10. The Organization open audit periods are 2021 through 2023.

Net Assets - Net assets without donor restrictions represent resources over which the Board of Directors has discretionary control and are used to fund the operations of the Organization in accordance with its bylaws. Net assets with donor restrictions are contributions and grants restricted for various purposes. During the year ended June 30, 2025, no contributions were transferred to net assets without restrictions as restrictions were satisfied.

Cash and Cash Equivalents - The Organization considers all highly liquid investments, money market funds and certificates of deposit with a maturity of three months or less at the date of acquisition to be cash equivalents. There were no cash equivalents at June 30, 2025.

LOUISIANA CASA ASSOCIATION  
(A NOT-FOR-PROFIT ORGANIZATION)  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS  
June 30, 2025 and 2024

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES (continued)

Grants receivable - Accounts receivable are recorded at cost, net of an allowance for doubtful accounts. Management believes all accounts are collectible; therefore, an allowance has not been recorded at June 30, 2025. The Organization does not require collateral for its receivables. There was \$1,993 and \$2,574 in receivables more than 90 days past due at June 30, 2025 and 2024, respectively.

Property and Depreciation - Property is stated at cost, or fair market value if donated, and depreciated over the estimated useful lives using the straight-line method for values in excess of \$1,000. Maintenance and repairs expenditures are expensed as incurred.

Leases - Lease determination and classification is recorded at the commencement date. Both operating and finance leases are included in leased equipment, current liabilities, and long-term lease liabilities on the balance sheet. Right-of-use ("ROU") assets (see Note 4) represent our right to use an underlying asset for the lease term and lease liabilities represent our obligation to make lease payments arising from the leases. ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of our leases do not provide an implicit rate, we elected to use a risk-free rate at commencement date in accordance with accounting standards. Operating lease ROU assets also include any lease payments made and excludes lease incentives. Our lease terms include options to extend or terminate when we are reasonably certain of that outcome. Lease expense for lease payment is recognized on a straight-line basis over lease term. Lease agreements may contain both lease and non-lease components, which are generally accounted for separately.

Lease equipment is amortized over the useful life of the asset or the lease term. Leased equipment is amortized on a straight-line method similar to other assets.

Fair Value of Financial Instruments - The carrying value of receivables, prepaid insurance, accounts payable and accrued liabilities approximate fair value due to the short-term maturity of these instruments. None of these financial instruments are held for trading purposes.

Grant Revenue - The Organization receives grants to support its activities as well as grants restricted for specific purposes. Restricted grants that have not been fully expended at year-end are classified as temporarily restricted net assets.

Concentration of Credit Risk - The Organization typically maintains cash in local banks. Cash deposits are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). At June 30, 2025 and 2024, the Organization's cash balances exceeded FDIC limits by \$41,982 and \$16,687, respectively.

Reclassification - Certain accounts relating to the prior year have been reclassified to conform to the current year's presentation with no effect on previously reported change in net assets.

LOUISIANA CASA ASSOCIATION  
(A NOT-FOR-PROFIT ORGANIZATION)  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS  
June 30, 2025 and 2024

NOTE 2: GRANTS RECEIVABLE

At June 30, 2025, grants receivable was as follows:

|                                 | <u>Amount</u> |
|---------------------------------|---------------|
| Louisiana Children's Trust Fund | \$ 50,665     |

NOTE 3: PROPERTY AND EQUIPMENT

At June 30, 2025, property and equipment was as follows:

| <u>Description</u>            | <u>Estimated<br/>Service Life</u> | <u>Amount</u>   |
|-------------------------------|-----------------------------------|-----------------|
| Furniture and fixtures        | 7 years                           | \$ 6,051        |
| Equipment                     | 5 years                           | 19,403          |
| Software                      | 3 years                           | <u>2,700</u>    |
|                               |                                   | 28,154          |
| Less accumulated depreciation |                                   | <u>(25,683)</u> |
| Net Property and Equipment    |                                   | <u>\$ 2,471</u> |

NOTE 4: LEASE ACTIVITIES

The Organization has an operating lease for certain office space. The lease has a remaining lease term of 1 year.

The following summarizes the line items in the balance sheet which include amounts for operating and finance leases as of June 30, 2025:

|                         |                  |
|-------------------------|------------------|
| Operating Leases:       |                  |
| Equipment               | \$ <u>29,141</u> |
| Finance Lease Liability | \$ <u>30,041</u> |

The following summaries the weighted average remaining lease term and discount rate as of June 30, 2025:

|                                               |                  |
|-----------------------------------------------|------------------|
|                                               | <u>Operating</u> |
| Weighted Average Remaining Lease Term (years) | 1                |
| Weighted Average Discount Rate                | 8.35%            |

LOUISIANA CASA ASSOCIATION  
(A NOT-FOR-PROFIT ORGANIZATION)  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS  
June 30, 2025 and 2024

NOTE 4: LEASE ACTIVITIES (continued)

Future lease maturities are as follows:

|                                    |                  |
|------------------------------------|------------------|
|                                    | Finance          |
| 2026                               | \$ 31,200        |
| Less Interest                      | <u>(1,159)</u>   |
| Present Value of Lease Liabilities | <u>\$ 30,041</u> |

The following summarizes cash flow information related to leases for the year ended June 30, 2025:

|                                                                         |           |
|-------------------------------------------------------------------------|-----------|
| Cash paid for amounts included in the measurement of lease liabilities: |           |
| Operating cash flows from operating leases                              | \$ 30,600 |

NOTE 5: NET ASSETS

At June 30, 2025, the Organization had the following in net assets with donor restrictions

|                   |                  |                  |
|-------------------|------------------|------------------|
|                   | 2025             | 2024             |
| Wilson Foundation | <u>\$ 53,902</u> | <u>\$ 53,902</u> |

NOTE 6: RETIREMENT PLAN

The Organization has a defined contribution plan covering all regular, full-time and eligible part-time employees who have reached the age of 21 with at least one year of service. The Organization contributes to the plan an amount equal to 7% of total employees' compensation. After 3 years of continuous employment, the employee becomes 100% vested in employer contributions. There was no change in the contribution rate from the prior year. The retirement expenses for the year ended June 30, 2025, and June 30, 2024, were \$15,353 and \$11,623, respectively.

NOTE 7: ALLOCATION OF FUNCTIONAL EXPENSES

The Statement of Functional Expenses reports certain categories of expenses that are attributable to more than one program or support function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and benefits and professional fees, which are allocated on the basis of estimates of time and effort.

LOUISIANA CASA ASSOCIATION  
(A NOT-FOR-PROFIT ORGANIZATION)  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS  
June 30, 2025 and 2024

**NOTE 8: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

|                                                                                           | <u>6/30/2025</u>  | <u>6/30/2024</u>  |
|-------------------------------------------------------------------------------------------|-------------------|-------------------|
| Cash                                                                                      | \$ 290,482        | \$ 269,860        |
| Receivables                                                                               | <u>50,665</u>     | <u>45,858</u>     |
| Total Financial Assets                                                                    | 341,147           | 315,718           |
| Subtract: Donor Restrictions                                                              | <u>(53,902)</u>   | <u>(53,902)</u>   |
| Financial assets available to meet cash needs<br>for general expenditures within one year | <u>\$ 287,245</u> | <u>\$ 261,816</u> |

**NOTE 9: ECONOMIC DEPENDENCY**

The Organization received the majority of its revenue from funds provided through grants administered by the State of Louisiana and other nonprofit entities. The grant amounts are appropriated each year by both the state and the federal government. If significant budget cuts were to be made at the federal and/or state levels, the amount of funds the organization receives could be reduced significantly and have an adverse impact on its operation. As of the date of these financial statements, management was not aware of any actions taken that would adversely affect the amount of funds to be received in the next fiscal year. It should be noted, however, that the organization received 90 % of its total support in the year ended June 30, 2025, from such grants.

**NOTE 13: RELATED PARTY TRANSACTIONS**

During 2025, a members of the Board of Directors made donations to the Organization in the amount of \$500.

The Organization paid the National CASA Association annual membership dues of \$275. The Organization also received a grants from the National CASA Association totaling \$24,162 for the year ended June 30, 2025.

The eighteen area CASA associations around the state of Louisiana paid membership dues totaling \$3,900 to the Organization.

**NOTE 11: SUBSEQUENT EVENTS**

In July 2025, the Organization's bank account was compromised. This unauthorized access resulted in the theft of approximately \$50,000 through the initiation of several unauthorized transactions. The Organization took immediate steps to counter this theft and close the affected bank accounts. The investigation is ongoing and it is unknown if the funds will be able to be recovered or reimbursed. The Organization has moved to a different financial institution.

Management of the Organization has evaluated subsequent events through November 5, 2025, the date that these financial statements were available to be issued and has determined that there are no other significant subsequent events that require recognition or disclosure through that date.



INDEPENDENT AUDITORS' 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  
Louisiana CASA Association  
Baton Rouge, Louisiana

We have audited, in accordance with the 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 Louisiana CASA (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 7, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered 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 Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of 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 a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 or significant deficiencies may exist that were not identified.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## 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.

# TWRU

CPAs & Financial Advisors  
Baton Rouge, Louisiana  
November 7, 2025



# TWRU

CPAs & Financial Advisors

LOUISIANA CASA ASSOCIATION  
(A NOT-FOR-PROFIT ORGANIZATION)  
Baton Rouge, Louisiana

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

For the Years Ended June 30, 2025 and 2024

|                                  | <u>2025</u>      | <u>2024</u>      |
|----------------------------------|------------------|------------------|
| <b>Agency Head Name:</b>         |                  |                  |
| Amanda Moody, Executive Director |                  |                  |
| Salary                           | \$ 85,000        | \$ 81,091        |
| Travel reimbursements            | <u>-</u>         | <u>2,318</u>     |
| Total                            | <u>\$ 85,000</u> | <u>\$ 83,409</u> |

LOUISIANA CASA ASSOCIATION  
(A NOT-FOR-PROFIT ORGANIZATION)  
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS AND RESPONSES  
For the Years Ended June 30, 2025

SUMMARY OF AUDITORS' REPORTS

Financial Statements:

Type of report issued the auditor issued on whether the financial statements audited  
were prepared in accordance with GAAP: Unmodified Opinion

Internal Control over Financial Reporting:

Material Weakness(es) Identified No

Significant Deficiency(ies) Identified No

Noncompliance Material to Financial Statements Noted No

FINDINGS RELATING TO THE FINANCIAL STATEMENT AUDIT AS REQUIRED TO BE REPORTED  
IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS

None reported.

LOUISIANA CASA ASSOCIATION  
(A NOT-FOR-PROFIT ORGANIZATION)  
Baton Rouge, Louisiana

PRIOR YEAR SCHEDULE OF FINDINGS AND RESPONSES  
For the Year Ended June 30, 2024

SUMMARY OF AUDITORS' REPORTS

Financial Statements:

Type of report issued the auditor issued on whether the financial statements audited  
were prepared in accordance with GAAP: Unmodified Opinion

Internal Control over Financial Reporting:

Material Weakness(es) Identified No

Significant Deficiency(ies) Identified No

Noncompliance Material to Financial Statements Noted No

FINDINGS RELATING TO THE FINANCIAL STATEMENT AUDIT AS REQUIRED TO BE REPORTED  
IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS

None reported.