

# Court Appointed Special Advocates Program, Inc.

Financial Statements  
and  
Independent Auditor's Report  
June 30, 2022



COURT APPOINTED SPECIAL ADVOCATES PROGRAM, INC.  
TABLE OF CONTENTS

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	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS:	
Statements of Financial Position	3
Statements of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7
INTERNAL CONTROL AND COMPLIANCE REPORT	
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 <i>Government Auditing Standards</i>	14

## INDEPENDENT AUDITOR'S REPORT

The Board of Directors  
Court Appointed Special Advocates Program, Inc.  
Concord, California

### **Report on the Audit of the Financial Statements**

#### *Opinion*

We have audited the accompanying financial statements of Court Appointed Special Advocates Program, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, 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 financial statements referred to above present fairly, in all material respects, the financial position of Court Appointed Special Advocates Program, Inc. as of June 30, 2022, and the changes in its 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Court Appointed Special Advocates Program, Inc. 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 Court Appointed Special Advocates Program, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### *Auditor's 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 GAAS and *Government 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 Court Appointed Special Advocates Program, Inc.'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 Court Appointed Special Advocates Program, Inc.'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.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated September 08, 2022 on our consideration of Court Appointed Special Advocates Program, Inc.'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 Court Appointed Special Advocates Program, Inc.'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 Court Appointed Special Advocates Program, Inc.'s internal control over financial reporting and compliance.

*Harshmal & Company LLP*

Oakland, California  
September 08, 2022

COURT APPOINTED SPECIAL ADVOCATES PROGRAM, INC.  
STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2022

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**ASSETS**

Cash and cash equivalents	\$ 754,547
Accounts receivable	155,365
Prepaid expenses	31,050
Property and equipment, net (Note 3)	21,812
Deposits and other assets	<u>6,207</u>

**TOTAL ASSETS** \$ 968,981

**LIABILITIES AND NET ASSETS**

**Liabilities**

Accounts payable and accrued expenses	\$ 3,219
Accrued vacation	<u>50,637</u>

**TOTAL LIABILITIES** 53,856

**Net assets**

Without donor restrictions (Note 6)	860,957
With donor restrictions (Note 7)	<u>54,168</u>

**TOTAL NET ASSETS** 915,125

**TOTAL LIABILITIES AND NET ASSETS** \$ 968,981

The accompanying notes are an integral part of these financial statements

**COURT APPOINTED SPECIAL ADVOCATES PROGRAM, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Support, revenues, and gains</b>			
<b>Support</b>			
Foundation	\$ 335,824	\$ 4,961	\$ 340,785
Individual and community	250,976	-	250,976
Special events, net (Note 8)	141,895	-	141,895
<b>Total support</b>	<u>728,695</u>	<u>4,961</u>	<u>733,656</u>
<b>Revenues and gains</b>			
Government contracts	493,228	-	493,228
Interest and other	1,148	-	1,148
<b>Total revenues and gains</b>	<u>494,376</u>	<u>-</u>	<u>494,376</u>
Support provided by expiring time and purpose restrictions	<u>30,800</u>	<u>(30,800)</u>	<u>-</u>
<b>Total support, revenue, and gains</b>	<u>1,253,871</u>	<u>(25,839)</u>	<u>1,228,032</u>
<b>Expenses</b>			
Program	1,020,385	-	1,020,385
Management and general	96,920	-	96,920
Fundraising	54,714	-	54,714
<b>Total expenses</b>	<u>1,172,019</u>	<u>-</u>	<u>1,172,019</u>
<b>Change in net assets</b>	81,852	(25,839)	56,013
<b>Net assets, beginning of year</b>	<u>779,105</u>	<u>80,007</u>	<u>859,112</u>
<b>Net assets, end of year</b>	<u><u>\$ 860,957</u></u>	<u><u>\$ 54,168</u></u>	<u><u>\$ 915,125</u></u>

The accompanying notes are an integral part of these financial statements

**COURT APPOINTED SPECIAL ADVOCATES PROGRAM, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	Program	Management and General	Fundraising	Total
Salaries	\$ 705,782	\$ 28,929	\$ 12,500	\$ 747,211
Retirement contributions	15,867	500	1,000	17,367
Employee benefits	82,061	6,380	3,000	91,441
Payroll taxes	<u>59,294</u>	<u>1,500</u>	<u>956</u>	<u>61,750</u>
Total Personnel	863,004	37,309	17,456	917,769
Accounting	-	37,156	-	37,156
Professional fees	219	300	350	869
Marketing and donor development	-	-	31,830	31,830
Supplies and office expenses	8,078	1,100	-	9,178
Equipment and maintenance	9,990	850	-	10,840
Occupancy	70,462	7,318	-	77,780
Dues, subscriptions, and licenses	1,972	720	-	2,692
Depreciation	-	7,900	-	7,900
Insurance	9,328	1,673	1,221	12,222
Staff support	6,972	-	-	6,972
Volunteer recruitment	13,310	-	-	13,310
Volunteer training and support	13,902	-	-	13,902
Telephone and Internet	6,165	685	-	6,850
Postage	-	504	1,728	2,232
Bank charges	3,437	73	2,129	5,639
Other expenses	<u>13,546</u>	<u>1,332</u>	<u>-</u>	<u>14,878</u>
Total expenses	<u>\$ 1,020,385</u>	<u>\$ 96,920</u>	<u>\$ 54,714</u>	<u>\$ 1,172,019</u>
Expenses reported on a net basis on the Statement of Activities				
event donor benefit expenses	<u>-</u>	<u>-</u>	<u>45,890</u>	<u>45,890</u>
Total expenses	<u>\$ 1,020,385</u>	<u>\$ 96,920</u>	<u>\$ 100,604</u>	<u>\$ 1,217,909</u>

The accompanying notes are an integral part of these financial statements

COURT APPOINTED SPECIAL ADVOCATES PROGRAM, INC.  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2022

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**Cash flows from operating activities**

Change in net assets	\$ 56,013
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	7,900
Change in assets and liabilities:	
Account receivables	(45,529)
Prepaid expenses	(23,905)
Account payable and accrued expenses	(6,541)
Accrued vacation	<u>(4,770)</u>
Net cash used in operating activities	<u>(16,832)</u>
<b>Net change in cash and cash equivalents</b>	(16,832)
<b>Cash and cash equivalents, beginning of year</b>	<u>771,379</u>
<b>Cash and cash equivalents, end of year</b>	<u><u>\$ 754,547</u></u>

The accompanying notes are an integral part of these financial statements



**COURT APPOINTED SPECIAL ADVOCATES PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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**NOTE 1: NATURE OF ACTIVITIES**

Court Appointed Special Advocates Program, Inc. (CASA or the Organization) is a nonprofit corporation incorporated under the laws of California. CASA's purpose is to provide a loving and caring consistency for children who are involved in a confusing Social Services system; to enhance the time a child spends in the system by monitoring case plans; to help the Courts make timely, sound, heartfelt decisions; and carry forth the urgency that the child's life is passing and this should not and cannot be forgotten.

**NOTE 2: SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

**Net Assets**

The financial statements report net assets and changes in net assets in two classes that are based upon the existence or absence of restrictions on use that are placed by its donors, as follows:

*Net assets without donor restrictions* - are resources available to support operations. The only limits on the use of the net assets are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

*Net assets with donor restrictions* - are resources that are restricted by a donor for use for a particular purpose or in a particular period. Some donor-imposed restrictions are temporary in nature, and the restriction will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature; the Organization must continue to use the resources in accordance with the donor's instructions.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Net assets restricted for acquisition of building or equipment (or less commonly, the contribution of those net assets directly) are reported as net assets with donor restrictions until the specified asset is placed in service by the Organization, unless the donor provides more specific directions about the period of its use.

**Classification of Transactions**

All revenues and net gains are reported as increases in net assets without donor restrictions in the statement of activities unless the donor specified the use of the related resources for a particular purpose or in a future period. All expenses and net losses are reported as decreases in net assets without donor restrictions.

**COURT APPOINTED SPECIAL ADVOCATES PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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**Accounting for Contributions**

Contributions, including unconditional promises to give, are recognized when received. All contributions are reported as increases in net assets without donor restrictions unless the contributed assets are specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions. Unconditional promises with payments due in future years have an implied restriction to be used in the year the payment is due, and therefore are reported as restricted until payment is due, unless the contribution is clearly intended to support activities of the current fiscal year. Conditional promises are not recognized until they become unconditional, that is, until all conditions on which they depend are substantially met.

**Income Taxes**

The Internal Revenue Service and the California Franchise Tax Board have determined that the Organization is exempt from federal and state income taxes under IRC 501(c)(3) and California RTC 23701(d). The Organization has evaluated its current tax positions as of June 30, 2022 and is not aware of any significant uncertain tax positions for which a reserve would be necessary. The Organization's tax returns are generally subject to examination by federal and state taxing authorities for three and four years, respectively, after they are filed.

**Contributed Services**

Contributed services are reflected in the financial statements at the fair value of the services received only if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. There were no contributed services meeting these criteria for the year ended June 30, 2022. The Organization's work is supported by a substantial number of volunteers and their efforts are more fully described in Note 9.

**Estimates**

The preparation of financial statements in conformity with GAAP 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 reporting period. Accordingly, actual results could differ from those estimates.

**Cash Equivalents**

For purposes of the statement of cash flows, the Organization considers all money market funds and other highly liquid investments with original maturities of three months or less when purchased to be cash equivalents.

**Fair Value Measurements**

The Organization determines the fair values of its assets and liabilities based on a fair value hierarchy that includes three levels of inputs that may be used to measure fair value.

Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has the ability to access at the measurement date.

**COURT APPOINTED SPECIAL ADVOCATES PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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Level 2 - Inputs other than quoted market prices that are observable for the asset or liability, either directly or indirectly.

Level 3 - Unobservable inputs for the assets or liability.

The Organization did not have any assets or liabilities valued on a recurring basis using fair value measurements as of June 30, 2022.

### **Property and Equipment**

Property and equipment purchased by the Organization is recorded at cost. The Organization capitalizes all expenditures for property and equipment over \$5,000; the fair value of donated fixed assets is similarly capitalized. Depreciation is computed using the straight-line method over the estimated useful lives on the property and equipment or the related lease terms as follows:

Furniture and equipment	3 - 10 years
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Expenditures for major renewals and betterments that extend the useful lives of the property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred. Management reviews long-lived assets for impairment when circumstances indicate the carrying amount of the asset may not be recoverable.

### **Expense Recognition and Allocation**

The cost of providing the Organization's programs and other activities is summarized on a functional basis in the statement of activities and statement of functional expenses. Expenses that can be identified with a specific program or support service are charged directly to that program or support service. Costs common to multiple functions have been allocated among the various functions using a reasonable allocation method that is consistently applied as follows:

Salaries and wages, benefits, and payroll taxes are allocated based on timesheets prepared by all employees every pay period that are signed by the employee and approved by the employee's supervisor. Certain operations staff may allocate time to a shared cost pool which is then allocated on a pro-rata basis to the major functional expense categories.

Occupancy and depreciation are allocated based on the programs and supporting activities occupying the space.

Office expenses and supplies, insurance, and other expenses that cannot be directly identified are allocated on the basis of staff allocations for each program and supporting activity.

Management and general expenses include those costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of the Organization.

Fundraising costs are expensed as incurred, even though they may result in contributions received in future years. The Organization generally does not conduct fundraising activities in conjunction with its other activities.

**COURT APPOINTED SPECIAL ADVOCATES PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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**New accounting pronouncement not yet adopted**

FASB issued ASU 2019-01, *Leases* (Topic 842). The ASU changes the accounting treatment for operating leases by requiring recognition of a lease asset and lease liability at the present value of the lease payments in the Statement of Financial Position and disclosure of key information about leasing arrangements. During 2020, the FASB issued ASU 2020-05 and delayed the implementation date by one year. The ASU is effective for nonpublic entities beginning after December 15, 2021. Early adoption is still permitted. The ASU can be applied at the beginning of the earliest period presented using a modified retrospective approach or applied at the beginning of the period of adoption recognizing a cumulative-effect adjustment.

The Organization plans to adopt the new ASU at the required implementation date and management is currently in the process of evaluating the adoption method and the impact of the new standard on its accompanying financial statements.

**NOTE 3: PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following at June 30, 2022:

Leasehold improvements	\$ 32,952
Computer equipment and software	45,630
Less accumulated depreciation	<u>(56,770)</u>
Total	\$ <u><u>21,812</u></u>

**NOTE 4: COMMITMENTS**

The Organization leases office space with various terms through July 31, 2026. Future minimum lease payments were as follows for the years ended June 30:

2023	\$ 64,249
2024	65,980
2025	67,711
2026	<u>11,453</u>
Total	\$ <u><u>209,393</u></u>

The Organization paid rent of \$77,780 for the fiscal year ended June 30, 2022.

**NOTE 5: CONTINGENCIES**

Grant awards require the fulfillment of certain conditions as set forth in the instrument of grant. Failure to fulfill the conditions could result in the return of the funds to the grantors. The Organization's management is of the opinion that the Organization has complied with the terms of all grants.

**NOTE 6: NET ASSETS WITHOUT DONOR RESTRICTIONS**

Net assets without donor restrictions were available as follows as of June 30, 2022:

Designated - Growth campaign	\$ 341,925
Undesignated	<u>519,032</u>
Total	\$ <u><u>860,957</u></u>

**COURT APPOINTED SPECIAL ADVOCATES PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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**NOTE 7: NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions were available as follows as of June 30, 2022:

Franko fund	\$ 50,018
Lynch Scholarship Fund	2,150
EOC	<u>2,000</u>
Total	<u><u>\$ 54,168</u></u>

**NOTE 8: SPECIAL EVENTS**

The Organization held a special fundraising event during the year. Activity related to the events was as follows during the year ended June 30, 2022:

Donations and sponsorships	\$ 187,785
Less: Costs of direct donor benefit	<u>(45,890)</u>
Total	<u><u>\$ 141,895</u></u>

**NOTE 9: VOLUNTEER EFFORT**

In addition to the financial activities reflected on the financial statements, the Organization's work is supported by the substantial efforts of approximately 189 volunteers who donated 18,456 hours of service as court appointed special advocates or in certain other roles. Volunteers have a wide variety of professional and personal backgrounds such as teachers, attorneys, retirees, parents and business people. Such services are generally provided directly to the children served by the volunteers as a result of court appointment.

The Organization estimates the value of such volunteer services, if valued at a \$33.61 per hour rate would be \$620,310 for the year ended June 30, 2022.

**NOTE 10: CONCENTRATIONS AND RISKS**

**Support and Revenue**

Approximately 24% of the Organization's total support and revenue came from four donors during the year ended June 30, 2022.

**Geographic Concentration**

The Organization conducts operations in Concord, California. Participants and volunteers in the Organization's programs are largely located in the surrounding area. The Organization may be subject to a concentration risk related to changes in local economic or physical conditions such as fires, earthquakes or local health emergencies.

**COURT APPOINTED SPECIAL ADVOCATES PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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**NOTE 11: LIQUIDITY AND AVAILABILITY**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of June 30, 2022 are:

Cash and cash equivalents	\$ 754,547
Accounts receivable	155,365
Less net assets with donor restriction - specific purpose	(54,168)
Less board designated funds	<u>(341,925)</u>
Total	<u>\$ 513,819</u>

As part of the Organization's liquidity management plan, the Organization may invest cash in excess of immediate requirements in certificates of deposit or other interest bearing accounts. While board designated funds are intended to be held for longer term use, the board may redesignate such funds in the event of the need.

**NOTE 12: SUBSEQUENT EVENTS**

Management has evaluated subsequent events through September 08, 2022, the date on which the financial statements were available to be issued.

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

To the Board of Directors  
Court Appointed Special Advocates Program, Inc.  
Concord, California

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 Court Appointed Special Advocates Program, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, 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 September 08, 2022.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Court Appointed Special Advocates Program, Inc.'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 Court Appointed Special Advocates Program, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Court Appointed Special Advocates Program, Inc.'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 Court Appointed Special Advocates Program, Inc.'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 Court Appointed Special Advocates Program, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Court Appointed Special Advocates Program, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Harshmal & Company LLP*

Oakland, California  
September 08, 2022