

FAMILIES HELPING FAMILIES OF ACADIANA, INC.  
LAFAYETTE, LOUISIANA  
FINANCIAL REPORT  
JUNE 30, 2021

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James L. Nicholson, Jr., CPA  
 Michael A. Roy, CPA  
 Lisa Trouille Manuel, CPA  
 Dana D. Quebedeaux, CPA



John S. Dowling, CPA - 1904-1984  
 John Newton Stout, CPA - 1936-2005  
 Chizal S. Fontenot, CPA - 1955-2012  
 Russell J. Stelly, CPA - 1942 - 2019

Van L. Auld, CPA

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 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS  
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Retired

Harold Dupre, CPA - 1996  
 Dwight Ledoux, CPA - 1998  
 Joel Lanclos, Jr., CPA - 2003  
 G. Kenneth Pavy, II, CPA - 2020

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
 Families Helping Families of Acadiana, Inc.  
 Lafayette, Louisiana

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Families Helping Families of Acadiana, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

### **Management's Responsibilities for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### **Auditor's Responsibility**

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 the standards applicable to financial audits contained in 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Families Helping Families of Acadiana, Inc. as of June 30, 2021, 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.

To the Board of Directors  
Families Helping Families of Acadiana, Inc.  
Page 2

### **Other Matters**

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 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 16, 2021 on our consideration of Families Helping Families of Acadiana, 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 Families Helping Families of Acadiana, 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 the Organization's internal control over financial reporting and compliance.



Lafayette, Louisiana  
November 16, 2021

FAMILIES HELPING FAMILIES OF ACADIANA, INC.  
LAFAYETTE, LOUISIANA  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2021

ASSETS

	2021
<u>Current Assets</u>	
Cash	\$ 159,455
Unconditional promises to give	31,919
Prepaid insurance	11,951
Prepaid expenses	1,875
<u>Total current assets</u>	205,200
 <u>Property and Equipment</u>	
Building, equipment and furniture	165,682
Less: Accumulated depreciation	(56,522)
<u>Total property and equipment</u>	109,160
<u>Total assets</u>	314,360

LIABILITIES AND NET ASSETS

<u>Current Liabilities</u>	
Accounts payable	\$ 2,500
Payroll liabilities payable	1,528
Insurance payable	2,818
<u>Total current liabilities</u>	6,846
 <u>Net Assets</u>	
Without donor restrictions	307,514
<u>Total net assets</u>	307,514
<u>Total liabilities and net assets</u>	314,360

The accompanying notes are an integral part of this statement.

FAMILIES HELPING FAMILIES OF ACADIANA, INC.  
LAFAYETTE, LOUISIANA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021

	<u>WITHOUT DONOR RESTRICTIONS</u>
	2021
<u>REVENUES AND OTHER SUPPORT</u>	
Government contracts and grants	\$ 258,635
Contributions	3,747
Paycheck Protection Program loan forgiveness	32,800
Other	1,900
Interest income	68
<u>Total revenues and other support</u>	297,150
 <u>FUNCTIONAL EXPENSES</u>	
Program services	211,672
Management and general	22,075
<u>Total functional expenses</u>	233,747
 <u>CHANGE IN NET ASSETS</u>	 63,403
<u>NET ASSETS</u> , beginning of year	244,111
<u>NET ASSETS</u> , end of year	307,514

The accompanying notes are an integral part of this statement.

FAMILIES HELPING FAMILIES OF ACADIANA, INC.  
LAFAYETTE, LOUISIANA  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2021

	2021		
	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
Advertising	\$ 1,001	\$ -	\$ 1,001
Auto expense	1,171	-	1,171
Conferences and workshops	1,571	-	1,571
Copier	2,786	-	2,786
Depreciation	-	8,997	8,997
Dues and subscriptions	3,118	-	3,118
Insurance	9,734	7,166	16,900
Miscellaneous expense	434	-	434
Office supplies	7,455	658	8,113
Payroll taxes	13,507	-	13,507
Postage and shipping	435	-	435
Printing and publications	112	-	112
Professional fees	8,172	-	8,172
Repairs and maintenance	-	1,328	1,328
Salaries	154,868	-	154,868
Stipends	87	-	87
Taxes and licenses	-	149	149
Telephone	4,480	-	4,480
Training and education	2,741	-	2,741
Utilities	-	3,777	3,777
	<u>211,672</u>	<u>22,075</u>	<u>233,747</u>
<u>Total functional expenses</u>	<u>211,672</u>	<u>22,075</u>	<u>233,747</u>

The accompanying notes are an integral part of this statement.

FAMILIES HELPING FAMILIES OF ACADIANA, INC.  
LAFAYETTE, LOUISIANA  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2021

	2021
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>	
Increase in net assets	\$ 63,403
Adjustment to reconcile change in net assets to net cash provided by operating activities.	
Depreciation	8,997
Forgiveness of PPP loan	(32,800)
Decrease (increase) in operating assets -	
Unconditional promises to give	6,385
Prepaid insurance	1,200
Prepaid expenses	(1,875)
Increase (decrease) in operating liabilities -	
Accounts payable	828
Payroll taxes payable	109
Insurance payable	(4,637)
<u>Net cash provided by operating activities</u>	<u>41,610</u>
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>	
Purchase of property, plant and equipment	(758)
<u>Net cash used by investing activities</u>	<u>(758)</u>
<u>CHANGE IN CASH AND CASH EQUIVALENTS</u>	40,852
<u>CASH AND CASH EQUIVALENTS, beginning of year</u>	<u>118,603</u>
<u>CASH AND CASH EQUIVALENTS, end of year</u>	<u>159,455</u>
<u>SUPPLEMENTAL DISCLOSURES OF CASH FLOW</u>	
Forgiveness of PPP loan	<u>\$ 32,800</u>

The accompanying notes are an integral part of this statement



FAMILIES HELPING FAMILIES OF ACADIANA, INC.  
LAFAYETTE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

**NOTE (1) - NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES**

**A. NATURE OF ORGANIZATION**

Families Helping Families of Acadiana, Inc. (The "FHF") administers programs for the benefit of individuals with disabilities and families who have children with special needs. FHF is a resource center for information, referrals, education, training, and peer support for all persons with disabilities and their families. FHF also serves as a resource for professionals. FHF serves the Louisiana parishes of Acadia, Evangeline, Iberia, Lafayette, St. Landry, St. Martin, St. Mary, and Vermilion.

**B. FINANCIAL STATEMENT PRESENTATION**

The financial statements of FHF are prepared on the accrual basis of accounting. This means revenues are recognized when earned and expenses are recognized when incurred.

**C. PROPERTY AND EQUIPMENT**

FHF capitalizes all assets with a cost, or value if donated, in excess of \$500. These assets are depreciated over a five to thirty-nine year estimated useful life using the straight-line method.

**D. CASH AND CASH EQUIVALENTS**

For purposes of the statement of cash flows, FHF considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

**E. 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 net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

**F. BAD DEBTS**

The financial statements of FHF contain no allowance for uncollectible promises to give. Uncollectible accounts are recognized as an expense at the time information becomes available that indicates the amounts are uncollectible. While accounting principles generally accepted in the United States of America require that bad debts be recorded utilizing the allowance method, the difference between the two methods is immaterial to the Organization, as management considers all promises to give to be fully collectible.

**G. USE OF ESTIMATES**

Financial statements are prepared in conformity with generally accepted accounting principles. These principles require management to make estimates and assumptions affecting certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

FAMILIES HELPING FAMILIES OF ACADIANA, INC.  
LAFAYETTE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE (1) - NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES – Continued

H. INCOME TAX STATUS

FHF is exempt from federal income tax under Internal Revenue Code Section 501(c)(3). FHF's Forms 990, Return of Organization Exempt from Income Taxes, for the years ended 2020, 2019, and 2018 are subject to examination by the IRS, generally for three years after they were filed.

I. REVENUE RECOGNITION

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the statements of activities as net assets released from restriction.

Non-cash donations are recorded as contributions at their estimated fair values at the date of donation.

J. FUNCTIONAL EXPENSES

A summary of the costs of providing various program and supporting services is in the statement of functional expenses. Accordingly, certain costs are allocated between the programs and supporting service benefited.

K. ADVERTISING COSTS

Advertising costs are expensed as incurred. Advertising expense for the year ended June 30, 2021 was \$ 1,001.

FAMILIES HELPING FAMILIES OF ACADIANA, INC.  
LAFAYETTE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE (1) - NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES – Continued

L. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following represents the Organization's financial assets as of June 30, 2021, reduced by any amounts not available for general use within one year of the statement of financial positions date because of contractual or donor-imposed restrictions or internal designations. There are no donor-imposed restrictions.

	2021
Financial assets at year-end	\$ 191,374
Less those unavailable for general expenditures within one year - donor-imposed restrictions	-
Financial assets available to meet cash needs for general expenditure within one year	191,374

As part of FHF's liquidity management, it invests excess cash in certificates of deposits.

M. RECENT PRONOUNCEMENT

On May 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This ASU replaces nearly all existing U.S. GAAP guidance on revenue recognition. In August 2015, the FASB issued ASU No. 2015-14, *Revenue from Contracts with Customers: Topic 606: Deferral of Effective Date*. This standard delayed the effective date for non-public entities to fiscal years beginning after December 15, 2018, with early adoption permitted. In response to the COVID-19 pandemic, ASU 2020-05 was issued in June 2020 delaying the effective date for Topic 606 to annual reporting periods beginning after December 15, 2019. The new standard was implemented by FHF for the year ended June 30, 2021 and did not have a significant impact on the Organization's financial statements.

In February 2016, the Financial Accounting Standards Board (FASB) issued ASU 2016-02, *Leases (Topic 842)*, which will require leases to be recorded as an asset on the balance sheet for the right to use the leased asset and liability for the corresponding lease obligation for leases with terms of more than twelve months. In November 2019, the FASB issues ASU 2019-10 delaying the effective date for non-public companies to fiscal years beginning after December 15, 2020. In response to COVID-19 pandemic, ASU 2020-05 was issued in June 2020 delaying the effective date for Topic 842 to fiscal years beginning after December 15, 2021. The Organization is evaluating the impact the pronouncement may have on the financial statements.

FAMILIES HELPING FAMILIES OF ACADIANA, INC.  
LAFAYETTE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE (2) - CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2021 were as follows:

	<u>Balances</u> <u>July 1, 2020</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balances</u> <u>June 30, 2021</u>
Land	\$ 16,238	\$ -	\$ -	\$ 16,238
Building and improvements	100,800	-	-	100,800
Furniture and equipment	47,886	758	-	48,644
<u>Total historical cost</u>	<u>164,924</u>	<u>758</u>	<u>-</u>	<u>165,682</u>
Less accumulated depreciation				
Building and improvements	(21,093)	(3,196)	-	(24,289)
Furniture and equipment	(26,432)	(5,801)	-	(32,233)
<u>Total accumulated depreciation</u>	<u>(47,525)</u>	<u>(8,997)</u>	<u>-</u>	<u>(56,522)</u>
 <u>Capital assets, net</u>	 <u>117,399</u>	 <u>(8,239)</u>	 <u>-</u>	 <u>109,160</u>

Depreciation expense for the year ended June 30, 2021 was \$8,997.

NOTE (3) - CONCENTRATIONS OF CREDIT RISK

At the end of the year, the carrying amount of FHF's cash was \$159,455. The bank balance of cash was \$159,905. At June 30, 2021, all bank balances were fully secured by federal depository insurance.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, FHF's deposits may not be recovered. FHF does not have a policy for custodial credit risk.

NOTE (4) - RISK AND UNCERTAINTIES

The State of Louisiana, through various departments and agencies, is the primary controller of revenue for FHF. In the future, financial problems of the State of Louisiana may result in reduced funding. It is possible certain programs may be severely affected by these declining revenues. However, management believes changes can be incorporated into the continuing operations without a catastrophic result.

In March 2020, the World Health Organization declared the outbreak of novel coronavirus disease ("COVID-19") as a pandemic. We expect this matter may negatively impact the results of the Organization's operations and financial position, but the related financial impact cannot be reasonably estimated at this time.

FAMILIES HELPING FAMILIES OF ACADIANA, INC.  
LAFAYETTE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

**NOTE (5) – PPP LOAN**

As a response to the COVID-19 outbreak, the U.S. government has responded with relief legislation. Certain legislation, under the CARES Act, authorized emergency loans to businesses by establishing, and providing funding for, forgivable bridge loans under the Paycheck Protection Program (PPP). On April 13, 2020, the Organization received \$32,800, under the PPP. Under the PPP, the Small Business Administration (SBA) will forgive the proceeds received if eligibility and certain other criteria are met related to use of the funds. The portion of proceeds received that is not forgiven, if any, is converted to an unsecured term note payable in equal installments, including interest at 1%, through April 13, 2022. On February 09, 2021, the Organization met the eligibility and other criteria related to use of the funds and was granted full forgiveness under the PPP by the SBA. Accordingly, the Organization has recognized \$32,800 of proceeds received under the PPP as income during the 2021 fiscal year, which is presented within revenues and other support in the statement of activities. The SBA will have the right to audit the Organization's compliance with the PPP for a period of up to six years. Any unfavorable outcome resulting from the SBA's review or audit will be reported once known and may materially impact the Organization's financial positions and/or results of future operations.

**NOTE (6) – PAID TIME OFF**

All full time and part time employees are eligible for paid time off based on years of service. Employees PTO must be used on an annual basis by the end of the Organization's fiscal year, or employees will lose their time with the exception of a 40 hour carryover for full time employees and 20 hour carryover amount for parttime employees. Accrued compensated absences are inconsequential at June 30, 2021, and thus are not recorded in these financial statements.

**NOTE (7) - SUBSEQUENT EVENTS**

Subsequent events were evaluated through November 16, 2021, which is the date the financial statements were available to be issued. As of November 16, 2021, there were no subsequent events noted.

FAMILIES HELPING FAMILIES OF ACADIANA, INC.  
LAFAYETTE, LOUISIANA  
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER  
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
FOR THE YEAR ENDED JUNE 30, 2021

Schedule of Compensation, Benefits and Other Payments to

Agency Head Name: Nicole Florez, Executive Director (January-June)

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 43,496
Benefits-insurance	0
Benefits-retirement	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

See Independent Auditor's Report.

James L. Nicholson, Jr., CPA  
Michael A. Roy, CPA  
Lisa Trouille Manuel, CPA  
Dana D. Quebedeaux, CPA



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G. Kenneth Pavy, II, CPA - 2020

Van L. Auld, CPA

**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 GOVERNMENTAL AUDITING STANDARDS**

To the Board of Directors  
Families Helping Families of Acadiana, Inc.  
Lafayette, 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 Families Helping Families of Acadiana, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 16, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Families Helping Families of Acadiana, Inc.'s internal control over financial reporting (internal control) as a basis for designing the 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 Families Helping Families of Acadiana, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of FHF'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 may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Responses that we consider to be a significant deficiency listed as item 2021-1.

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To the Board of Directors  
Families Helping Families of Acadiana, Inc.  
Page 2

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Families Helping Families of Acadiana, 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.

### Families Helping Families of Acadiana Inc.'s Response to Findings

Families Helping Families of Acadiana, Inc.'s response to the findings identified in our audit is described in the accompanying Schedule of Findings and Responses. Families Helping Families of Acadiana, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### 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 FHF'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.

This report is intended solely for the information and use of FHF's management and the appropriate regulatory agencies and is not intended to be and should not be used by anyone other than these specified parties, the Board of Directors, federal awarding agencies, and pass-through entities. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Lafayette, Louisiana  
November 16, 2021



FAMILIES HELPING FAMILIES OF ACADIANA, INC.  
LAFAYETTE, LOUISIANA  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2021

SECTION I – SUMMARY OF AUDITOR'S REPORT

1. We have audited the basic financial statements of Families Helping Families of Acadiana, Inc. as of and for the year ended June 30, 2021, and have issued our report thereon dated November 16, 2021. 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, if applicable. Our audit of the financial statements as of June 30, 2021 resulted in an unmodified opinion.
2. One significant deficiency and no material weaknesses relating to the audit of the financial statements were reported in the 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.
3. No instance of noncompliance relating to the audit of the financial statements were reported in the 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.
4. No management letter was issued for Families Helping Families of Acadiana, Inc. as of and for the year ended June 30, 2021.
5. There was no single audit required under 2 CFR 200.516(A) Uniform Guidance.

SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

2021-1 Segregation of Duties

Condition: Families Helping Families of Acadiana, Inc. does not have an adequate segregation of duties with respect to the accounting function. A system of internal control procedures contemplates a segregation of duties so that no one individual handles a transaction from its inception to its completion. While we recognize that the Organization may not be large enough to permit an adequate segregation of duties for an effective system of internal control procedures, it is important that the Board be aware of this condition.

Criteria: Proper internal controls dictate that duties be segregated so that no one individual performs or controls all duties related to the accounting system.

Cause: There is inadequate segregation of duties within the accounting system.

Effect: Without adequate segregation of duties and oversight, errors or fraud could occur and not be detected increasing the risk of loss or theft of FHF's assets.

FAMILIES HELPING FAMILIES OF ACADIANA, INC.  
LAFAYETTE, LOUISIANA  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2021

SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS - CONTINUED

2021-1 Segregation of Duties - Continued

Recommendation: Keeping in mind the limited number of employees to which the duties can be assigned, FHF should monitor assignment of duties to assure as much segregation of duties and responsibilities as possible.

Corrective Action Plan: Management has provided as much segregation as possible with the resources available and will continue to monitor assignment and segregation of duties.

Contact Person: Nicole Flores, Director

SECTION III – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

Not Applicable

SECTION IV – MANAGEMENT LETTER

Not Applicable

FAMILIES HELPING FAMILIES OF ACADIANA, INC.  
LAFAYETTE, LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2021

SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

2020-1 Segregation of Duties

Repeat comment

SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

Not Applicable

SECTION III – MANAGEMENT LETTER

The prior year's report did not include a management letter.