

**Bayou Land Families Helping  
Families, Inc.**

Financial Statements  
and Independent Auditor's Report  
June 30, 2020

**Bayou Land Families Helping Families, Inc.**  
Financial Statements and Independent Auditor's Report  
As of and for the Year Ended June 30, 2020

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**Martin  
and  
Pellegrin**

103 Ramey Road  
Houma, Louisiana 70360

*Certified public Accountants  
(A Professional Corporation)*

Ph. (985) 851-3638  
Fax (985) 851-3951

## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Bayou Land Families Helping Families, Inc.  
Thibodaux, Louisiana

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

We have audited the accompanying financial statements of Bayou Land Families Helping Families, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, 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 Responsibility 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 risks 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***

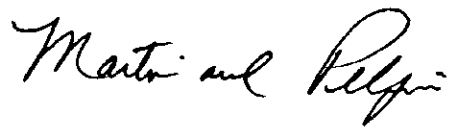
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bayou Land Families Helping Families, Inc. as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matter***

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 Executive Director on page 16 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 September 24, 2020, on our consideration of Bayou Land Families Helping Families, 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 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 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.

A handwritten signature in cursive script, appearing to read "Martin and Pelgri".

Houma, Louisiana  
September 24, 2020

## **FINANCIAL STATEMENTS**

**Bayou Land Families Helping Families, Inc.**  
Statement of Financial Position  
June 30, 2020

**ASSETS**

Current assets	
Cash and cash equivalents	\$ 150,281
Unconditional promises to give	44,785
Prepaid expenses	5,432
<b>TOTAL CURRENT ASSETS</b>	<b>200,498</b>
Property and equipment, less accumulated depreciation of \$124,226	312,660
Other assets	
Deposits	1,436
<b>TOTAL ASSETS</b>	<b>\$ 514,594</b>

**LIABILITIES AND NET ASSETS**

Current liabilities	
Accrued expenses	\$ 7,770
Current maturities of long-term debt	14,510
<b>TOTAL CURRENT LIABILITIES</b>	<b>22,280</b>
Notes payable	113,063
<b>TOTAL LIABILITIES</b>	<b>135,343</b>
Net assets	
Without donor restrictions	376,264
With donor restrictions	2,987
<b>TOTAL NET ASSETS</b>	<b>379,251</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 514,594</b>

See accompanying notes.

**Bayou Land Families Helping Families, Inc.**  
Statement of Activities  
For the Year Ended June 30, 2020

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>REVENUES AND OTHER SUPPORT</b>			
Governmental grants	\$ 275,412	\$ -	\$ 275,412
Other grant	35,381	-	35,381
Other	9,855	-	9,855
Interest income	64	-	64
	<hr/>	<hr/>	<hr/>
<b>TOTAL REVENUES AND OTHER SUPPORT</b>	320,712	-	320,712
<b>FUNCTIONAL EXPENSES</b>			
Program services	251,992	-	251,992
Management and general	43,070	-	43,070
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNCTIONAL EXPENSES</b>	295,062	-	295,062
<b>INCREASE IN NET ASSETS</b>	25,650	-	25,650
<b>NET ASSETS, BEGINNING</b>	350,614	2,987	353,601
	<hr/>	<hr/>	<hr/>
<b>NET ASSETS, ENDING</b>	<u>\$ 376,264</u>	<u>\$ 2,987</u>	<u>\$ 379,251</u>

See accompanying notes.



**Bayou Land Families Helping Families, Inc.**  
Statement of Functional Expenses  
For the Year Ended June 30, 2020

	<b>Program Services</b>	<b>Management and General</b>	<b>Total</b>
Salaries	\$ 174,756	\$ -	\$ 174,756
Grants to others	35,350	-	35,350
Payroll taxes	13,412	-	13,412
Depreciation	-	11,900	11,900
Insurance	-	11,597	11,597
Audit fees	-	8,536	8,536
Travel	8,162	-	8,162
Interest	-	5,512	5,512
Program supplies	4,849	-	4,849
Repairs and maintenance	3,032	676	3,708
Accounting fees	-	3,518	3,518
Telephone	3,362	-	3,362
Utilities	3,286	-	3,286
Dues and subscriptions	1,841	-	1,841
Lawn care	1,400	-	1,400
Office	-	1,200	1,200
Conferences and conventions	1,016	-	1,016
Pest control	942	-	942
Postage	320	-	320
Alarm expense	264	-	264
Other	-	131	131
	<u>          </u>	<u>          </u>	<u>          </u>
Totals	<u>\$ 251,992</u>	<u>\$ 43,070</u>	<u>\$ 295,062</u>

See accompanying notes.

**Bayou Land Families Helping Families, Inc.**  
Statement of Cash Flows  
For the Year Ended June 30, 2020

<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Increase in net assets	\$ 25,650
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation	11,900
Loss on disposition of property and equipment	81
(Increase) / decrease in operating assets:	
Unconditional promises to give	(14,154)
Prepaid expenses	3,065
Increase in operating liabilities:	
Accrued expenses	<u>6,120</u>
<b>NET CASH FLOWS PROVIDED BY OPERATING ACTIVITIES</b>	<u>32,662</u>
<b>CASH FLOWS USED IN INVESTING ACTIVITIES:</b>	
Purchases of property and equipment	<u>(15,337)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>	
Principal payments of note payable	(45,465)
Proceeds from notes payable	<u>50,200</u>
<b>NET CASH FLOWS PROVIDED BY FINANCING ACTIVITIES</b>	<u>4,735</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	22,060
<b>BEGINNING CASH AND CASH EQUIVALENTS</b>	<u>128,221</u>
<b>ENDING CASH AND CASH EQUIVALENTS</b>	<u><u>\$ 150,281</u></u>
<b>SUPPLEMENTAL DISCLOSURES:</b>	
Interest paid during the year	<u><u>\$ 5,512</u></u>

See accompanying notes.

**Bayou Land Families Helping Families, Inc.**

Notes to the Financial Statements  
For the Year Ended June 30, 2020

**Note 1 – Summary of Significant Accounting Policies**

- A. Nature of the Organization – Bayou Land Families Helping Families, Inc., a not-for-profit voluntary health and welfare agency, is a resource center for individuals with disabilities and families who have children with special needs. Services include parent-to-parent support, education, training, referral, and information services for members of the community who could benefit from the Organization's resources. The Organization serves a seven-parish area in Louisiana including Terrebonne, Lafourche, Assumption, St. Mary, St. James, St. John, and St. Charles.
- B. Basis of Accounting – The financial statements are prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America.
- C. Cash and Cash Equivalents – For the purpose of the statement of cash flows, Bayou Land Families Helping Families, Inc. considers all unrestricted cash and other highly liquid investments with initial maturities of three months or less to be cash equivalents.
- D. 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.
- E. Bad Debts – The financial statements of Bayou Land Families Helping Families, Inc. 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.

**Bayou Land Families Helping Families, Inc.**  
Notes to the Financial Statements  
For the Year Ended June 30, 2020

**Note 1 – Summary of Significant Accounting Policies (Cont.)**

- F. Property and Equipment – Property and equipment acquired by Bayou Land Families Helping Families, Inc. are considered to be owned by Bayou Land Families Helping Families, Inc. except for certain equipment acquired with grant funds. Title for such property may revert to the State at the completion of the grant period at the discretion of the State. Property and equipment are stated at cost. Depreciation is computed utilizing the straight-line method over the estimated useful lives of the assets (5-39 years). Depreciation expense for the year ended June 30, 2020 was \$11,900. Property and equipment acquisitions are capitalized if the purchase price exceeds \$250 and the asset has a useful life of greater than one year.
- G. Functional Allocation of Expenses – The cost of providing the Organization's services has been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.
- H. Income Taxes – Bayou Land Families Helping Families, Inc. is a not-for-profit, voluntary health and welfare agency exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. It has been classified as an organization that is not a private foundation under Section 509(a)(1) of the Internal Revenue Code and qualifies for the 50% charitable contributions deduction for individual donors. The Organization is not involved in any trade or businesses unrelated to the purpose for which it received its exemption from income taxes.
- I. Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.
- J. Recent pronouncement – In August 2016, the FASB issued Accounting Standards Update (ASU) 2016-14, Not for Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The ASU addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, the lack of consistency in the type of information provided about expenses and investment return. The Organization has implemented ASU 2016-14 and has presented the financial statements accordingly.

**Bayou Land Families Helping Families, Inc.**  
Notes to the Financial Statements  
For the Year Ended June 30, 2020

**Note 1 – Summary of Significant Accounting Policies (Cont.)**

- K. Recent pronouncement – In May 2014, the FASB issued ASU 2014-09, Revenue from Contracts with Customers (Topic 606), to supersede nearly all existing revenue recognition guidance under U.S. GAAP. The core principle of ASU 2014-09 is to recognize revenues when promised goods or services are transferred to customers in an amount that reflects the consideration to which an entity is expected to be entitled for those goods or services. ASU 2014-09 defines a five-step process to achieve this core principle and, in doing so, more estimates and judgment may be required in the revenue recognition process than required under existing U.S. GAAP, including identifying performance obligations in the contract, estimating the amount of variable consideration to include in the transaction price and allocating the transaction price to each performance obligation. ASU 2014-09, as deferred one year by ASU 2015-14, is effective for annual reporting periods beginning after December 15, 2018 using either of two methods: (a) retrospective to each prior reporting period presented with the option to elect certain practical expedients as defined within ASU 2014-09; or (b) retrospective with the cumulative effect of initially applying ASU 2014-09 recognized at the date of initial application and providing certain additional disclosures as defined in ASU 2014-09. The Organization adopted the new revenue guidance effective July 1, 2019, resulting in no material impact on its financial statements.
- L. Recent pronouncement – In February 2016, the FASB issued ASU 2016-02, Leases (Topic 842). The guidance in this ASU supersedes the leasing guidance in Topic 840, Leases. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the balance sheet for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the income statement. A modified retrospective transition approach is required. An entity may adopt the guidance either (1) retrospectively to each prior reporting period presented in the financial statements with a cumulative effect adjustment recognized at the beginning of the earliest comparative period presented or (2) retrospectively at the beginning of the period of adoption through a cumulative-effect adjustment. The new standard also provides a number of practical expedients. ASU 2016-02 is effective for financial statements issued for annual periods beginning after December 15, 2021. The Organization is currently evaluating the impact of the pending adoption of the new standard on its financial statements, as well as the election of any available practical expedients and the manner of the modified retrospective transition approach.

**Bayou Land Families Helping Families, Inc.**  
Notes to the Financial Statements  
For the Year Ended June 30, 2020

**Note 2 – Funding Policies**

Bayou Land Families Helping Families, Inc. receives federal and state funding on a reimbursement for actual expense and a fee-for-service basis passed through the U.S. Department of Health and Human Services/Health Resources and Services Administration, Louisiana State Department of Health and Hospitals, State of Louisiana South Central Louisiana Human Services Authority, State of Louisiana Department of Education, and Louisiana Clinical Services, Inc.

**Note 3 – Unconditional Promises to Give**

As of June 30, 2020, unconditional promises to give consists of the following:

State of Louisiana/South Central Louisiana Human Services Authority	\$	12,500
State of Louisiana/Department of Health and Hospitals/ Louisiana Developmental Disabilities Council		4,702
Office for Citizens with Developmental Disabilities		2,380
Louisiana Clinical Services, Inc.		8,992
State of Louisiana/Department of Education		1,658
Department of Health and Human Services/Health Resources and Services Administration		<u>14,553</u>
Total unconditional promises to give	<u>\$</u>	<u>44,785</u>

All unconditional promises to give are due within one year and are considered to be fully collectible by management. These unconditional promises to give are unrestricted.

**Note 4 – Property and Equipment**

A summary of changes in property and equipment follows:

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
Land	\$ 68,950	\$ -	\$ -	\$ 68,950
Building	295,844	-	-	295,844
Furniture and equipment	65,953	15,337	(9,198)	72,092
	430,747	15,337	(9,198)	436,886
Accumulated depreciation	(121,443)	(11,900)	9,117	(124,226)
Net property and equipment	<u>\$ 309,304</u>	<u>\$ 3,437</u>	<u>\$ (81)</u>	<u>\$ 312,660</u>

**Bayou Land Families Helping Families, Inc.**  
Notes to the Financial Statements  
For the Year Ended June 30, 2020

**Note 5 – Long-Term Debt**

The following is a summary of long-term debt as of June 30, 2020:

Note payable to a bank dated October 26, 2016 with an interest rate of 6.25%, secured by real estate. Monthly principal and interest payments of \$1,749 are due with final payment due on October 26, 2021.	\$ 77,373
Loan payable to a bank dated April 23, 2020 with no interest rate. The loan includes a provision that the amount borrowed may be forgiven if certain criteria is met in accordance with the United States' Small Business Administration Paycheck Protection Program.	34,500
Unsecured note payable to the United States' Small Business Administration dated June 14, 2020 with an interest rate of 2.75%, and monthly principal and interest payments of \$68 to begin June 14, 2021.	<u>15,700</u>
	127,573
Less current portion	<u>14,510</u>
Long-term debt, net of current maturities	<u><u>\$ 113,063</u></u>

Maturities of long-term debt are as follows:

June 30,	
2021	\$ 14,510
2022	97,734
2023	351
2024	361
2025	372
Thereafter	<u>14,245</u>
Total	<u><u>\$ 127,573</u></u>

**Note 6 – Restriction on Net Assets**

The restriction on net assets as of June 30, 2020 relates to a contribution received during the year ended June 30, 2012, the use of which was limited by the donor to the payment of medical bills incurred by benefactors of the Organization.

**Bayou Land Families Helping Families, Inc.**

Notes to the Financial Statements  
For the Year Ended June 30, 2020

**Note 7 – Grants**

During the year ended June 30, 2020, the Organization received unrestricted unconditional promises to give in the form of grants from the following grantors:

**Governmental Grants**

United States:

Department of Health and Human Services/Health Resources and Services Administration	\$ 97,913
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State of Louisiana:

Department of Health and Hospitals	82,208
Department of Education	45,291
South Central Louisiana Human Services Authority	<u>50,000</u>
Total governmental grants	275,412

**Other Grants**

Louisiana Clinical Services, Inc.	<u>35,381</u>
Total grants	<u>\$ 310,793</u>

**Note 8 – Payments to Affiliates**

Under the Family to Family Health Information Center Program, Bayou Land Families Helping Families was designated to administer other Families Helping Families organizations their portion of the funds from this grant. The total amount administered to these organizations during the year ended June 30, 2020 was \$35,350.

**Note 9 – Concentration of Credit Risk**

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of unconditional promises to give due from departments of the State of Louisiana. Because these receivables are passed through support from the Federal and State of Louisiana governments, the Organization requires no collateral for these amounts.



**Bayou Land Families Helping Families, Inc.**  
Notes to the Financial Statements  
For the Year Ended June 30, 2020

**Note 10 – Concentration of Credit Risk Arising from Cash Deposits in Excess of Insured Limits**

Bayou Land Families Helping Families, Inc. maintains its cash in four financial institutions located in Louisiana. The Federal Deposit Insurance Corporation (FDIC) insures accounts up to \$250,000 at each institution. The Organization did not exceed federally insured limits at any time during the year ended June 30, 2020.

**Note 11 – Fair Values of Financial Instruments**

The Organization's financial instruments, none of which are held for trading purposes, include cash and cash equivalents, unconditional promises to give, and note payable. Management estimates that the fair value of all financial instruments as of June 30, 2020 does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statement of financial position.

**Note 12 – Liquidity and Availability of Financial Assets**

The following reflects the Organization's financial assets as of June 30, 2020, reduced by any amounts not available for general use within one year of the statement of financial position date because of contractual or donor-imposed restrictions or internal designations.

Current Assets	\$ 200,498
Less those unavailable for general expenditures within one year:	
Accrued expenses	7,770
Amounts payable for current maturities of long-term debt	<u>14,510</u>
Financial assets available to meet cash needs for general expenditures within one year	<u><u>\$ 178,218</u></u>

**Bayou Land Families Helping Families, Inc.**  
Notes to the Financial Statements  
For the Year Ended June 30, 2020

**Note 13 – Uncertain Income Taxes**

The Organization's 2018 tax returns were filed appropriately. As of August 2020, the Organization had not filed its 2019 tax return as the filing due date had been extended to February 15, 2021. The Organization recognizes interest and penalties, if any, related to unrecognized tax benefits in income tax expense. The Organization's tax filings are subject to audit by various taxing authorities. The Organization's open audit period is 2016 to 2019. Management has evaluated the Organization's tax position and concluded that the Organization has taken no uncertain tax positions that require adjustment to the financial statements to comply with provisions of this guidance.

**Note 14 – Subsequent Events**

Subsequent events were evaluated by management through September 24, 2020, which is the date the financial statements were available to be issued, and it was determined that the following events require disclosure:

On July 2, 2020, Bayou Land Families Helping Families received a grant in the amount of \$7,000 in connection with its \$15,700 loan (Note 5) under the Small Business Administration Economic Injury Disaster Loan program. After receiving said grant, the Organization retired the outstanding principle and accrued interest on the loan in the amount of \$15,721.

On August 13, 2020, Bayou Land Families Helping Families retired its mortgage note (Note 5) on the building used in its operations. The amount paid was \$76,265.

**SUPPLEMENTAL INFORMATION**

**Bayou Land Families Helping Families, Inc.**  
 Schedule of Compensation, Benefits, and  
 Other Payments to the Executive Director  
 For the Year Ended June 30, 2020

**Agency Head Name:** Charles Michel, Ed.D., Executive Director

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 48,000
Travel	576
Conference travel	-
Benefits - retirement	-
Benefits - other	-
Cell phone	-
Registration fees	-
Special meals	-
Reimbursements	-
Per diem	-
Dues	-
Unvouchered expenses	-
Membership fees	-
Deferred compensation	-
Benefits - insurance	-
Car allowance/automobile expense	-
Service fees	-
Vehicle provided by government	-
Housing	-
Total	<u>\$ 48,576</u>

This schedule is used to satisfy the reporting requirements of R.S. 24:513(A)(3).

See independent auditor's report.

**SPECIAL REPORT OF CERTIFIED PUBLIC ACCOUNTANTS**

**Martin  
and  
Pellegrin**

103 Ramey Road  
Houma, Louisiana 70360

*Certified public Accountants  
(A Professional Corporation)*

Ph. (985) 851-3638  
Fax (985) 851-3951

**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  
Bayou Land Families Helping Families, Inc.  
Thibodaux, 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 Bayou Land Families Helping Families, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, 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 September 24, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine 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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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.

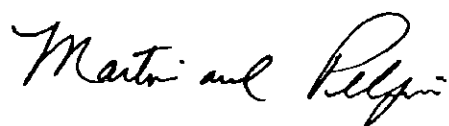
Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of 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 determination of financial statement amounts. 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.

A handwritten signature in cursive script, appearing to read "Martin and Pelgri".

Houma, Louisiana  
September 24, 2020

**OTHER INFORMATION**



**Bayou Land Families Helping Families, Inc.**  
Schedule of Findings and Responses  
As of and for the Year Ended June 30, 2020

**Section I – Summary of Auditor’s Results**

1. The auditor’s report expresses an unmodified opinion on the financial statements of Bayou Land Families Helping Families, Inc.
2. No deficiencies in internal control were noted during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Bayou Land Families Helping Families, Inc., which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No instances of noncompliance under the provisions of the *Louisiana Governmental Audit Guide* were noted during the audit of the financial statements.
5. A management letter was not issued.

**Section II – Financial Statement Findings**

No findings material to the financial statements of Bayou Land Families Helping Families, Inc. were noted during the audit.

**Section III – Internal Control Findings**

No findings related to Bayou Land Families Helping Families, Inc.’s internal control, which would be required to be reported in accordance with *Government Auditing Standards*, were noted during the audit.

**Section IV – Findings and Responses – Major Federal Award Program Audit**

This section is not applicable.

**REPORTS BY MANAGEMENT**

**Bayou Land Families Helping Families, Inc.**  
Schedule of Prior Findings  
And Resolution Matters  
For the Year Ended June 30, 2020

Note: All prior findings relate to the June 30, 2019 audit engagement.

**Section I – Internal Control and Compliance Material to the Financial Statements**

This section is not applicable.

**Section II – Internal Control and Compliance Material to Federal Awards**

This section is not applicable.

**Section III – Management Letter**

This section is not applicable.

**Bayou Land Families Helping Families, Inc.**  
Management's Corrective Action Plan  
for Current Year Findings  
As of and for the Year Ended June 30, 2020

**Section I – Internal Control and Compliance Material to the Financial Statements**

This section is not applicable.

**Section II – Internal Control and Compliance Material to Federal Awards**

This section is not applicable.

**Section III – Management Letter**

This section is not applicable.