

**Families Helping Families Region 7  
Shreveport, Louisiana**

**Financial Statements**

**As of and for the Years Ended June 30, 2022 and 2021**

Families Helping Families Region 7  
Shreveport, Louisiana

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# COOK & MOREHART

*Certified Public Accountants*

1215 HAWN AVENUE • SHREVEPORT, LOUISIANA 71107 • P.O. BOX 78240 • SHREVEPORT, LOUISIANA 71137-8240

TRAVIS H. MOREHART, CPA  
VICKIE D. CASE, CPA

TELEPHONE (318) 222-5415

FAX (318) 222-5441

STUART L. REEKS, CPA  
J. PRESTON DELAUNE, CPA

MEMBER  
AMERICAN INSTITUTE  
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

## Independent Auditors' Report

To the Board of Directors  
Families Helping Families Region 7  
Shreveport, Louisiana

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

#### ***Opinion***

We have audited the accompanying financial statements of Families Helping Families Region 7, (a nonprofit corporation) which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Families Helping Families Region 7 as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years 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 (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Families Helping Families Region 7 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 of 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 and Families Helping Families Region 7's ability to continue as a going concern for within one year after the date that the financial statements are available to be issued.



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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government 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 judgement 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 judgement 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 Families Helping Families Region 7'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Families Helping Families Region 7'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.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying other supplementary information listed in the table of contents as Schedule of Compensation, Benefits, and Other Payments to Agency Head and shown on page 14 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 GAAS. 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 December 28, 2022, on our consideration of Families Helping Families Region 7'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 solely 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 Region 7'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 Families Helping Families Region 7's internal control over financial reporting and compliance.

Cook & Morehart

Cook & Morehart  
Certified Public Accountants  
December 28, 2022

Families Helping Families Region 7  
 Shreveport, Louisiana  
 Statements of Financial Position  
 June 30, 2022, and 2021

ASSETS

	2022	2021
Current assets:		
Cash and cash equivalents	\$ 125,742	\$ 95,629
Grant receivable	54,720	41,576
Prepaid expenses	2,805	888
Total current assets	183,267	138,093
Property and equipment	11,494	11,494
Accumulated depreciation	(10,644)	(9,912)
Net property and equipment	850	1,582
Total Assets	\$ 184,117	\$ 139,675

LIABILITIES AND NET ASSETS

Current liabilities:		
Accounts payable and accrued liabilities	\$ 6,455	\$ 18,205
Total current liabilities	6,455	18,205
Net assets:		
With donor restrictions		44,206
Without donor restrictions	177,662	77,264
Total net assets	177,662	121,470
Total Liabilities and Net Assets	\$ 184,117	\$ 139,675

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



Families Helping Families Region 7  
 Shreveport, Louisiana  
 Statement of Activities  
 For the Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUES AND OTHER SUPPORT</b>			
Contractual revenue	\$ 312,149	\$	\$ 312,149
Contributions of financial assets	1,418		1,418
Miscellaneous	1,013		1,013
Release of restriction	44,206	(44,206)	
Total revenue and other support	358,786	(44,206)	314,580
<b>EXPENSES</b>			
Program	184,283		184,283
Mangement and general	74,105		74,105
Total expenses	258,388		258,388
Changes in net assets	100,398	(44,206)	56,192
Net assets as of beginning of year	77,264	44,206	121,470
Net assets as of end of year	\$ 177,662	\$	\$ 177,662

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

Families Helping Families Region 7  
 Shreveport, Louisiana  
 Statement of Activities  
 For the Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUES, GAINS AND OTHER SUPPORT</b>			
Contractual revenue	\$ 212,274	\$ 29,886	\$ 242,160
Gain on forgiveness of loan	23,200		23,200
Contributions of financial assets	3,624		3,624
Miscellaneous	106		106
Total revenues, gains and other support	239,204	29,886	269,090
<b>EXPENSES</b>			
Program	153,744		153,744
Management and general	58,530		58,530
Total expenses	212,274		212,274
 Changes in net assets	 26,930	 29,886	 56,816
Net assets as of beginning of year	50,334	14,320	64,654
Net assets as of end of year	\$ 77,264	\$ 44,206	\$ 121,470

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



Families Helping Families Region 7  
Shreveport, Louisiana  
Statements of Functional Expenses  
For the Years Ended June 30, 2022 and 2021

	2022		
	Program Expenses	Management and General	Total
Personnel	\$ 92,253	\$ 46,157	\$ 138,410
Fringe benefits	6,563	3,531	10,094
Office expense	29,685	7,421	37,106
Occupancy	18,780	4,695	23,474
Insurance	5,102		5,102
Depreciation	732		732
Advertising	10,050		10,050
Miscellaneous	983	8,641	9,624
Professional services	14,637	3,659	18,296
Travel	5,500		5,500
	<u>\$ 184,283</u>	<u>\$ 74,105</u>	<u>\$ 258,388</u>

	2021		
	Program Expenses	Management and General	Total
Personnel	\$ 82,331	\$ 41,942	\$ 124,273
Fringe benefits	6,111	3,209	9,320
Office expense	18,758	4,689	23,447
Occupancy	17,373	4,343	21,716
Insurance	4,311		4,311
Depreciation	827		827
Advertising	6,851		6,851
Miscellaneous	2,806	753	3,559
Professional services	14,376	3,594	17,970
	<u>\$ 153,744</u>	<u>\$ 58,530</u>	<u>\$ 212,274</u>

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

Families Helping Families Region 7  
Shreveport, Louisiana  
Statements of Cash Flows  
For the Years Ended June 30, 2022 and 2021

	2022	2021
Operating Activities		
Changes in net assets	\$ 56,192	\$ 56,816
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	732	827
Gain on forgiveness of loan		(23,200)
(Increase) decrease in:		
Grants receivable	(13,144)	(20,464)
Prepaid expenses	(1,917)	(211)
Increase (decrease) in:		
Accounts payable and accrued liabilities	(11,750)	3,875
Net cash provided by operating activities	30,113	17,643
Net increase in cash and cash equivalents	30,113	17,643
Cash and cash equivalents as of beginning of year	95,629	77,986
Cash and cash equivalents as of end of year	\$ 125,742	\$ 95,629
Non-cash Financing Activities		
Loan payable forgiven		\$ 23,200

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

Families Helping Families Region 7  
Shreveport, Louisiana  
Notes to Financial Statements  
June 30, 2022 and 2021

(1) Summary of Significant Accounting Policies

A. Nature of Activities

Families Helping Families Region 7 (FHF7) is a private, nonprofit corporation governed by a board of directors and administered by a professional staff. FHF7's goal is to provide information and referral, education and training and peer to peer support to individuals with disabilities and their families. The support for FHF7 comes primarily from state funds through contracts—grants from the State of Louisiana, Department of Health and Hospitals and other organizations.

B. Basis of Accounting

The financial statements of FHF7 have been prepared on the accrual basis of accounting.

C. Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and reported revenues and expenses. Actual results could differ from those estimates.

D. Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards. Under those standards, the Organization is required to report information regarding its financial position and activities according to two classes of net assets:

**Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objective of the organization. These net assets may be used at the discretion of FHF7's management and the board of directors.

**Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of FHF7 or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities. FHF7 has adopted a policy to classify donor restricted contributions as without donor restrictions to the extent that donor restrictions were met in the year the contribution was received.

E. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, FHF7 considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

(Continued)



Families Helping Families Region 7  
Shreveport, Louisiana  
Notes to Financial Statements  
June 30, 2022 and 2021  
(Continued)

F. Advertising Costs

FHF7 uses advertising to promote its services among the community it serves. The costs of advertising are expensed as incurred. For the years ended June 30, 2022, and 2021 advertising cost totaled \$10,050, and \$6,851, respectively, and are included in advertising on the Statements of Functional Expenses.

G. Property and Equipment

It is the policy of FHF7 to capitalize all fixed assets with a unit cost of \$500 or more. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. The Federal Government has a reversionary interest in property purchased with federal funds. Its disposition as well as the ownership of any proceeds therefrom is subject to federal regulations. Depreciation is provided on the straight-line method over the estimated useful lives of the assets.

H. Restricted and Unrestricted Revenue

Support that is restricted by the donor is reported as an increase in net assets without donor restriction if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restriction, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net asset with donor restrictions are reclassified to net assets without donor restriction and reported in the statement of activities as net assets released from restrictions.

The majority of FHF7's contractual revenue is derived from fixed fee cost reimbursable state contracts, which are conditioned upon certain performance requirements. Revenue is recognized as performance obligations under the contracts are satisfied. Performance obligations are typically to provide support services to individuals and their families. Advances under the agreements are recorded as contract liabilities until such time as the performance obligations are met.

I. Income Tax Status

FHF7 is a non-profit corporation and is exempt from state and federal income taxes under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to FHF7's tax-exempt purpose is subject to taxation as unrelated business income. FHF7 had no such income for this audit period. The Organization's Form 990, Return of Organization Exempt from Income Tax, for the years ended June 30, 2019, 2020, 2021, and 2022 are subject to examination by the IRS, generally three years after they were filed.

J. Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the Statements of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses are allocated to functions based upon management's equitable determination.

(Continued)



Families Helping Families Region 7  
 Shreveport, Louisiana  
 Notes to Financial Statements  
 June 30, 2022 and 2021  
 (Continued)

(2) Concentrations of Credit Risk

FHF7 maintains cash balances at a financial institution located in the Shreveport area. Accounts at that institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2022 and 2021, total cash balances held at financial institutions were \$125,742 and \$95,629, respectively, all of which was secured by FDIC insurance.

Concentrations of credit risk with respect to grant receivables are limited due to these amounts being due from governmental agencies under contractual terms. As of June 30, 2022 and 2021, FHF7 had no significant concentrations of credit risk in relation to grant receivables.

(3) Third Party Reimbursement

During the year ended June 30, 2022 and 2021, FHF7 received contractual revenue from state and other grants in the amount of \$312,149 and \$242,160, respectively. The continued existence of these funds is based on annual contract renewals with various funding sources.

(4) Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities at June 30, 2022 and 2021 consisted of the following:

	2022	2021
Accrued payroll	\$	\$ 11,689
Accrued leave	2,520	2,952
Payroll taxes payable	3,240	3,564
Accounts payable	695	
	\$ 6,455	\$ 18,205

(5) Operating Leases

FHF7 leases office space under an operating lease. Rental costs for the years ended June 30, 2022 and 2021, totaled \$19,150 and \$18,550, respectively. The future minimum lease payments on this lease are as follows:

For the Year Ending June 30,

2023	\$	19,200
2024		19,200
2025		1,600
2026		
Total	\$	40,000

(Continued)

Families Helping Families Region 7  
Shreveport, Louisiana  
Notes to Financial Statements  
June 30, 2022 and 2021  
(Continued)

(6) Liquidity and Availability of Financial Assets

FHF7 monitors its liquidity so that it is able to meet its operating needs and other contractual commitments while maximizing the investment of its excess operating cash. FHF7 has the following financial assets that could readily be made available within one year of the balance sheet to fund expenses without limitations:

Financial assets at year-end:	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 125,742	\$ 95,629
Grant receivables	<u>54,720</u>	<u>41,576</u>
Total financial assets	180,462	137,205
Less amounts not available to be used within one year:		
Net assets with donor restrictions	_____	<u>(44,206)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 180,462</u>	<u>\$ 92,999</u>

In addition to financial assets available to meet general expenditures over the year, FHF7 operates with a balanced budget and anticipates covering its general expenditures using the income generated from contractual agreements with governmental agencies and contributions. The Statement of Cash Flows identifies the sources and uses of FHF7's cash and shows positive cash generated by operations of \$30,113 and \$17,643, for June 30, 2022 and 2021, respectively.

(7) Net Assets

Net assets at June 30, 2022 and 2021, consisted of the following:

Net Assets Without Donor Restrictions:	<u>2022</u>	<u>2021</u>
Undesignated	\$ 176,812	\$ 75,682
Net investment in property and equipment	<u>850</u>	<u>1,582</u>
Total net assets without donor restrictions	<u>177,662</u>	<u>77,264</u>
Net Assets With Donor Restrictions:		
Subject to expenditure for specified purpose –		
Restricted for disability advocacy	_____	<u>44,206</u>
Total net assets with donor restrictions	_____	<u>44,206</u>
Total Net Assets	<u>\$ 177,662</u>	<u>\$ 121,470</u>

(Continued)

Families Helping Families Region 7  
 Shreveport, Louisiana  
 Notes to Financial Statements  
 June 30, 2022 and 2021  
 (Continued)

(8) Property and Equipment

Property and equipment at June 30, 2022, with estimated depreciable life, are summarized as follows:

Furniture, fixtures, equipment	5 – 10 years	\$ 11,494
Accumulated depreciation		<u>( 10,644)</u>
		<u>\$ 850</u>

Depreciation expense for the year ended June 30, 2022 was \$732.

Property and equipment at June 30, 2021, with estimated depreciable life, are summarized as follows:

Furniture, fixtures, equipment	5 – 10 years	\$ 11,494
Accumulated depreciation		<u>( 9,912)</u>
		<u>\$ 1,582</u>

Depreciation expense for the year ended June 30, 2021 was \$827.

(9) Loan Payable

In April 2020, the FHF7 received loan proceeds in the amount of approximately \$23,200 under the Paycheck Protection Program (“PPP”). The PPP was established as part of the Coronavirus Aid, Relief and Economic Security Act (“CARES Act”). The loan and accrued interest are forgivable after twenty-four weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the twenty-four week period. The unforgiven portion of the PPP loan is payable over two years at an interest rate of 1%, with a deferral of payments for the first six months. The FHF7 intends to use the proceeds for purposes consistent with the PPP.

In October 2020, the FHF7 received loan forgiveness in the amount of \$23,200, for the “PPP” loan. The forgiveness is recognized as gain on forgiveness of loan on the statement of activities for the year ended June 30, 2021.

(10) Subsequent Events

Subsequent events have been evaluated through December 28, 2022, the date the financial statements were available to be issued.



Families Helping Families Region 7  
Shreveport, Louisiana  
Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the Year Ended June 30, 2022

Agency Head: Chanel Jackson, Executive Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 61,543
Reimbursement	250



# COOK & MOREHART

*Certified Public Accountants*

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TRAVIS H. MOREHART, CPA  
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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

Independent Auditors' Report

To the Board of Directors  
Families Helping Families Region 7  
Shreveport, 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 Region 7 (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, and have issued our report thereon dated December 28, 2022.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Families Helping Families Region 7'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 Families Helping Families Region 7's internal control. Accordingly, we do not express an opinion on the effectiveness of Families Helping Families Region 7'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.

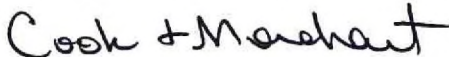
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 Compliance and Other Matters

As part of obtaining reasonable assurance about whether Families Helping Families Region 7's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Cook & Morehart  
Certified Public Accountants  
December 28, 2022

Families Helping Families Region 7  
Shreveport, Louisiana  
Summary Schedule of Audit Findings  
June 30, 2022 and 2021

**Summary Schedule of Prior Year Audit Findings**

There were no findings for the prior audit period ended June 30, 2021.

**Summary Schedule of Current Year Audit Findings**

There are no findings for the current audit period ended June 30, 2022.