

**NORTHSHORE FAMILIES
HELPING FAMILIES, INC.**

FINANCIAL STATEMENTS

June 30, 2023 and 2022



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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Northshore Families Helping Families, Inc.

Opinion

We have audited the financial statements of Northshore Families Helping Families, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, 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 financial statements referred to above present fairly, in all material respects, the financial position of Northshore Families Helping Families, Inc. as of June 30, 2023 and 2022, 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 audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of Northshore Families Helping Families, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Northshore Families Helping Families, Inc.'s ability to continue as a going concern for 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Northshore Families Helping Families, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Northshore Families Helping Families, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Summary of Compensation, Benefits and Other Payments to Agency Heads 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 a report dated January 2, 2024 on our consideration of Northshore Families Helping Families, Inc.'s, internal control over financial reporting and our tests of its compliance with certain provision of laws, regulations, contracts and grants 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 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 Northshore Families Helping Families, Inc.'s internal control over financial reporting and compliance.

Wegmann Bazet

Metairie, Louisiana
January 2, 2024

NORTHSHORE FAMILIES HELPING FAMILIES, INC.
STATEMENTS OF FINANCIAL POSITION

June 30, 2023 and 2022

ASSETS

	2023	2022
Current assets		
Cash and cash equivalents	\$ 256,365	\$ 218,475
Accounts receivable	38,483	35,558
Other receivable	-	3,729
Prepaid expenses	8,617	6,137
Total current assets	303,465	263,899
Property and equipment, at cost less accumulated depreciation	231,124	221,509
Total assets	\$ 534,589	\$ 485,408

LIABILITIES

Current liabilities		
Accounts payable	\$ -	\$ 1,366
Accrued expenses	3,973	4,141
Accrued payroll liabilities	5,728	10,866
Current portion of long-term debt	8,000	7,600
Total current liabilities	17,701	23,973
Long-term debt, less current portion	116,205	123,704
Other long term liability	970	-
Total liabilities	134,876	147,677

NET ASSETS

Without donor restrictions	399,713	337,731
Total net assets	399,713	337,731
Total liabilities and net assets	\$ 534,589	\$ 485,408

See accompanying Notes to Financial Statements.

NORTHSHORE FAMILIES HELPING FAMILIES, INC.
STATEMENTS OF ACTIVITIES

For the Years Ended June 30, 2022 and 2021

	2023	2022
Revenues and other support		
Contract revenue	\$ 4,150	\$ 4,200
Contributions	5,678	15,892
Direct public grants	275,446	271,105
Program income	514	1,200
Interest income	502	415
	286,290	292,812
Expenses		
Program services		
Louisiana Department of Education	45,494	81,663
Florida Parishes Human Services Authority	41,349	78,779
Bureau of Family Health Services	34,697	7,562
Louisiana Development Disabilities Council FHF Center	86,320	47,006
Louisiana Family to Family Health Center	3,200	475
Other program services	352	1,500
Supporting services		
Fundraising expenses	1,307	6,057
Management and general	11,589	30,802
	224,308	253,844
Change in net assets	61,982	38,968
Net asset without donor restrictions, Beginning of year	337,731	298,763
Net asset without donor restrictions, End of year	\$ 399,713	\$ 337,731

See accompanying Notes to Financial Statements.

NORTHSHORE FAMILIES HELPING FAMILIES, INC.
STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2023

	Program Services						Supporting Services			Total
	Louisiana Department of Education	Florida Parishes Human Services Authority	Bureau of Family Health	LA Development Disabilities Council	Louisiana Family to Family	Other program services	Total program services	Fundraising expenses	Management and general	
Administrative costs	\$ 212	\$ 192	\$ 161	\$ 401	\$ 15	\$ 2	\$ 983	\$ 6	\$ 18	\$ 1,007
Bank service charges	-	-	-	-	-	-	-	-	54	54
Depreciation	-	-	-	-	-	-	-	-	7,585	7,585
Dues and subscriptions	1,753	1,594	1,337	3,327	123	14	8,148	50	150	8,348
Insurance	1,639	1,490	1,250	3,110	115	13	7,617	47	141	7,805
Interest expense	1,668	1,516	1,272	3,165	117	13	7,751	48	143	7,942
Postage and delivery	-	-	-	-	-	-	-	-	61	61
Printing and copying	62	56	47	117	5	-	287	-	7	294
Professional services	2,977	2,706	2,271	5,649	209	23	13,835	86	254	14,175
Repairs and maintenance	977	888	745	1,854	69	8	4,541	28	84	4,653
Salaries and taxes	32,602	29,632	24,866	61,859	2,293	251	151,503	938	2,785	155,226
Seminars and education	758	689	578	1,438	53	6	3,522	22	65	3,609
Supplies	1,279	1,162	975	2,427	90	10	5,943	37	109	6,089
Telephone	948	862	723	1,799	67	7	4,406	27	82	4,515
Utilities	619	562	472	1,174	44	5	2,876	18	51	2,945
Total	<u>\$ 45,494</u>	<u>\$ 41,349</u>	<u>\$ 34,697</u>	<u>\$ 86,320</u>	<u>\$ 3,200</u>	<u>\$ 352</u>	<u>\$ 211,412</u>	<u>\$ 1,307</u>	<u>\$ 11,589</u>	<u>\$ 224,308</u>

See accompanying Notes to Financial Statements.

NORTHSHORE FAMILIES HELPING FAMILIES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2022

	Program Services						Supporting Services		Total	
	Louisiana Department of Education	Florida Parishes Human Services Authority	Bureau of Family Health	LA Development Disabilities Council	Louisiana Family to Family	Other program services	Total program services	Fundraising expenses		Management and general
Administrative costs	\$ 123	\$ 123	\$ -	\$ 123	\$ -	\$ -	\$ 369	\$ 6,057	\$ 547	\$ 6,973
Advertising	-	-	-	-	-	-	-	-	1,336	1,336
Bank service charges	-	-	-	-	-	-	-	-	54	54
Contract labor	-	-	-	-	-	-	-	-	85	85
Depreciation	-	-	-	-	-	-	-	-	6,492	6,492
Dues and subscriptions	437	776	582	776	339	-	2,910	-	3,456	6,366
Insurance	861	862	279	1,237	-	-	3,239	-	-	3,239
Interest expenses	-	-	-	-	-	-	-	-	7,868	7,868
Postage and delivery	-	13	-	-	-	-	13	-	177	190
Printing and copying	-	-	-	-	-	-	-	-	512	512
Professional services	3,065	3,065	2,737	1,971	110	-	10,948	-	-	10,948
Repairs and maintenance	16	-	-	-	-	-	16	-	5,234	5,250
Salaries and taxes	70,626	69,836	-	40,005	-	-	180,467	-	4,398	184,865
Seminars and education	2,361	-	300	206	-	1,500	4,367	-	643	5,010
Supplies	2,007	1,937	1,730	1,245	-	-	6,919	-	-	6,919
Telephone	1,424	1,424	1,271	965	-	-	5,084	-	-	5,084
Utilities	743	743	663	478	26	-	2,653	-	-	2,653
Total	<u>\$ 81,663</u>	<u>\$ 78,779</u>	<u>\$ 7,562</u>	<u>\$ 47,006</u>	<u>\$ 475</u>	<u>\$ 1,500</u>	<u>\$ 216,985</u>	<u>\$ 6,057</u>	<u>\$ 30,802</u>	<u>\$ 253,844</u>

See accompanying Notes to Financial Statements.

NORTHSHORE FAMILIES HELPING FAMILIES, INC.
STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2023 and 2022

	2023	2022
Cash flows from operating activities:		
Change in net assets	\$ 61,982	\$ 38,968
Adjustments to reconcile net assets to net cash provided by operating activities:		
Depreciation	7,585	6,492
(Increase) decrease in operating assets:		
Accounts receivable	(2,925)	(7,037)
Other receivables	3,729	(3,729)
Prepaid expenses	(2,480)	(6,137)
Increase (decrease) in operating liabilities:		
Accounts payable	(1,366)	(21,484)
Accrued expenses	(168)	(680)
Accrued payroll liabilities	(5,138)	(187)
Net cash provided by operating activities	<u>62,189</u>	<u>6,206</u>
Cash flows from investing activities:		
Purchase of property and equipment	<u>(17,200)</u>	<u>(3,350)</u>
Net cash used by investing activities	<u>(17,200)</u>	<u>(3,350)</u>
Cash flows from financing activities:		
Repayments of long-term debt	<u>(7,099)</u>	<u>(7,150)</u>
Net cash used by financing activities	<u>(7,099)</u>	<u>(7,150)</u>
Net increase (decrease) in cash	37,890	(4,294)
Cash and cash equivalents at beginning of year	<u>218,475</u>	<u>222,769</u>
Cash and cash equivalents at end of year	<u>\$ 256,365</u>	<u>\$ 218,475</u>

See accompanying Notes to Financial Statements.

NORTHSHORE FAMILIES HELPING FAMILIES, INC.
NOTES TO FINANCIAL STATEMENTS

For the Years Ended June 30, 2023 and 2022

1) The Organization

Northshore Families Helping Families, Inc. (the Organization) is a not-for-profit organization established in 1992. The mission of the Organization is to provide the individualized services, information, resources and support needed to positively enhance the independence, productivity and inclusion of individuals with disabilities. The primary sources of revenue are from contributions, grants and contracts for services provided.

2) Summary of significant accounting policies

The following are summaries of significant accounting policies of the Organization:

a) Basis of accounting

The Organization's policy is to prepare its financial statements on the accrual basis of accounting, in accordance with accounting principles generally accepted in the United States of America.

b) Financial statement presentation

Financial Accounting Standards Board ("FASB"), Accounting Standards Codification ("ASC") 958, *Not-for-Profit Entities*, requires the net assets and changes in net assets be reported for two classifications – net assets with donor restrictions and net assets without donor restrictions based on the existence or absence of donor imposed restrictions. Restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted contributions.

c) Cash and cash equivalents

For purposes of the statements of cash flows the Organization considers all highly liquid debt instruments purchased with maturities of three months or less to be cash equivalents.

d) Accounts receivable

The Organization's receivables at June 30, 2023 and 2022 consist of amounts owed from state and local private and public agencies for grants and fees for service programs. The Organization considers all amounts to be fully collectible. Therefore, an allowance for uncollectible accounts is not provided in these financial statements.

e) Use of estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles ("GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

f) Income taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code. The Organization has filed for and received income tax exemptions in the various jurisdictions where it is required to do so. The Organization files Form 990 tax returns in the U.S. federal jurisdiction and in Louisiana.

The Organization adopted the provisions of ASC 740, *Income Taxes*, requires management to assess uncertain tax positions. Management of the Organization believes there are no material uncertain tax positions and, accordingly it will not recognize any liability for unrecognized tax positions. With few exceptions, the Organization is not subject to U.S. federal, state and local income tax examination by tax authorities beyond three years from the filing of those returns.

NORTHSHORE FAMILIES HELPING FAMILIES, INC.
NOTES TO FINANCIAL STATEMENTS

For the Years Ended June 30, 2023 and 2022

2) Summary of significant accounting policies (continued)

g) Functional expenses allocation

The costs of providing the program services and other activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses are allocated on a reasonable basis that is consistently applied.

When possible, expenses are first allocated by direct identification and then by allocation if an expenditure benefits more than one program or function. The expenses that are allocated are allocated on the basis of estimates of time and effort.

h) Property and equipment

Property and equipment are carried at cost. Depreciation of property is provided over the estimated useful lives of the assets using the straight-line method. Repairs and maintenance are expensed as incurred. Expenditures that increase the value or productive capacity of assets are capitalized. When property and equipment are retired, sold, or otherwise disposed of, the assets carrying amount and related accumulated depreciation of the assets are removed from the accounts and any gain or loss is included in operations. Depreciation is provided on the straight-line method over the following useful lives.

	<u>Estimated lives</u>
Building	39 years
Equipment	4 - 7 years
Software	3 years

i) Revenue recognition

Unconditional promises to give that are expected to be collected within on year are recorded at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the statements of activities. The Organization determines the allowance for uncollectable promises to give based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Promises to give are written off when deemed uncollectable. At June 30, 2023, all promises to give were collected during 2024, therefore, no allowance was deemed necessary nor was any discount rate applied.

Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Until that point, any amounts received are recorded as refundable advances.

Program service fees, exchange-type grants and contracts revenue are recognized when services are provided. Program fees, payments under exchange-type grants and contracts received in advance are deferred to the applicable period in which the related services are performed, or expenditures are incurred.

j) Contributed services

The Organization relies on volunteers to assist with many routine services and activities related to the Organization. If these services and activities (a) neither create nor enhance a nonfinancial asset, nor (b) require specialized skills provided by individuals possessing those skills, which would typically need to be purchased if not provided by donation, their value is not recognized in the financial statements.

NORTHSHORE FAMILIES HELPING FAMILIES, INC.
NOTES TO FINANCIAL STATEMENTS

For the Years Ended June 30, 2023 and 2022

2) Summary of significant accounting policies (continued)

k) Fundraising

All expenses associated with fundraising events are expensed as incurred.

l) Advertising costs

The Organization uses advertising to promote its programs among the audiences it serves. Advertising costs are expensed as incurred. Advertising expense for the years ended June 30, 2023 and 2022 was \$-0- and \$1,336, respectively.

m) Concentrations of credit risk

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash deposits. The Organization at times has cash on deposit at financial institutions that is in excess of federally insured limits. Accounts are guaranteed by the Federal Deposit Insurance Corporation up to certain limits. The Organization has not experienced any losses in such accounts. The Organization has no policy requiring collateral or other security to support its deposits or receivables.

3) Liquidity and availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statements of financial position date, comprise the following:

		<u>2023</u>
Cash and cash equivalents	\$	256,365
Accounts receivable		38,483
		<u>294,848</u>

The Organization receives significant contributions restricted by donors and considers contributions restricted for programs which are ongoing, major and central to its annual operations to be available to meet cash needs for general expenditures.

The Organization manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

4) Property and equipment

Property and equipment consists of the following:

	<u>2023</u>		<u>2022</u>
Building	\$ 234,148	\$	234,148
Equipment	13,621		13,621
Software	17,200		-
Total cost	<u>264,969</u>		<u>247,769</u>
Less: accumulated depreciation	(33,845)		(26,260)
Property and equipment	<u>\$ 231,124</u>	\$	<u>221,509</u>

NORTHSHORE FAMILIES HELPING FAMILIES, INC.
NOTES TO FINANCIAL STATEMENTS

For the Years Ended June 30, 2023 and 2022

5) Supplemental disclosures of cash flows information

	<u>2023</u>	<u>2022</u>
Cash payments for interest	\$ 7,942	\$ 7,868

6) Program grants

A substantial portion of the Organization's support and revenue is derived from grants for programs conducted. The various grants are approved on a year-to-year basis. Any unauthorized expenditures must be refunded. The Organization received approximately 98% and 94% of its revenue from grants for the years ended June 30, 2023 and 2022, respectively.

7) Long-term debt

Long-term debt consisted of the following at June 30:

	<u>2023</u>	<u>2022</u>
Note payable to a financial institution dated September 30, 2019 with a variable interest rate as defined in the agreement (6.99% at June 30, 2023). The note is payable in monthly installments of \$1,252 including interest. The note matures in September 2034 and is secured by the real estate.	\$ 124,205	\$ 131,304
Less: current portion	(8,000)	(7,600)
Long-term debt, less current portion	<u>\$ 116,205</u>	<u>\$ 123,704</u>

Aggregate maturities of long-term debt in the years subsequent to June 30, 2023 are as follows:

2024	\$	8,000
2025		8,500
2026		9,000
2027		9,600
2028		10,200
Thereafter		78,905

8) Subsequent events

Management has evaluated subsequent events through the date of the auditors' report, the date which the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

NORTHSHORE FAMILIES HELPING FAMILIES, INC.
SUPPLEMENTARY INFORMATION - SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO AGENCY HEAD

For the Year Ended June 30, 2023

SUMMARY OF COMPENSATION

Executive Director

Karen Artus 07/01/22 – 6/30/23

Purpose	Amount
Salary	\$ 51,500
Benefits-insurance	-0-
Reimbursements-mileage	-0-

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

To the Board of Directors
Northshore Families Helping Families, Inc.
Covington, Louisiana

We have audited, 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, the financial statements of Northshore Families Helping Families, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 2, 2024.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Metairie, Louisiana
January 2, 2024

Wegmann Bazet