

232-HELP, INC.

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

YEAR ENDED DECEMBER 31, 2019

232-HELP, INC.

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INDEPENDENT AUDITORS' REPORT

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** A LIMITED LIABILITY COMPANY



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STEPHANIE L. WEST, CPA, MBA

The Board of Directors
232-HELP, Inc.
Lafayette, Louisiana

We have audited the accompanying financial statements of 232-HELP, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2019, and the related statement 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.

Auditors' 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 of 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 auditors' 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 232-HELP, Inc. as of December 31, 2019, 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 11, 2020, on our consideration of 232-HELP, 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 232-HELP, Inc.'s internal control over financial reporting and compliance.

The supplemental 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. Such information has been subjected to the auditing procedures applied in the audits 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Wright, Moore, DeHart,
Dupuis & Hutchinson, LLC*

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, LLC
Certified Public Accountants

Lafayette, Louisiana
May 11, 2020

FINANCIAL STATEMENTS

232-HELP, INC.

STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 2019

ASSETS

Current Assets	
Cash	\$ 69,461
Investments	78,428
Restricted Cash	65,219
Accounts Receivable	500
Grants Receivable	18,528
Total Current Assets	<u>232,136</u>
Fixed Assets	
Land	30,926
Building	346,493
Leasehold Improvements	126,212
Equipment	93,646
Less: Accumulated Depreciation	<u>(179,398)</u>
Net Fixed Assets	<u>417,879</u>
Other Assets	
Prepaid Expenses	1,347
Computer Software, Net Accumulated Amortization of \$11,679	<u>126</u>
Total Other Assets	<u>1,473</u>
Total Assets	<u>\$ 651,488</u>

LIABILITIES AND NET ASSETS

Current Liabilities	
Other Current Liabilities	<u>\$ 35,133</u>
Total Current Liabilities	<u>35,133</u>
Net Assets	
Net Assets with Donor Restrictions	65,219
Net Assets without Donor Restrictions	<u>551,136</u>
Total Net Assets	<u>616,355</u>
Total Net Assets and Liabilities	<u>\$ 651,488</u>

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

232-HELP, INC.

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

NET ASSETS WITHOUT DONOR RESTRICTIONS	
Miscellaneous Donations	\$ 16,105
Miscellaneous Revenue	1,904
Database Services	8,679
Donated Services	114,706
United Way	120,000
Grant - Jewell P. Lowe Foundation	6,355
Grants and Contracts	117,221
Fundraising Revenue	342,808
Fundraising Revenue - In-Kind Donations	10,273
Dental - Unrestricted	34,250
United Way - Other	1,242
Realized Gain/(Loss)	562
Dividend and Interest Income	1,856
Unrealized Gain/(Loss) on Investments	2,653
Total Unrestricted Support	<u>778,614</u>
NET ASSETS RELEASED FROM DONOR RESTRICTIONS	
DDP	11,250
Crisis Connection Center	38,718
Grant Income	9,751
Total Net Assets Released from Donor Restrictions	<u>59,719</u>
Total Unrestricted Support and Net Assets Released from Donor Restrictions	<u>838,333</u>
EXPENSES	
Program Services:	
DDP	159,379
Information and Referral	191,764
Crisis Connection Center	58,670
Beacon Project	5,751
Coordinated Entry	45,479
Unite Us	3,067
Other In-House Programs	42,049
Total Program Services	<u>506,159</u>
Supporting Services:	
General and Administrative	168,992
Fundraising	108,456
Total Supporting Services	<u>277,448</u>
Total Expenses	<u>783,607</u>
Increase in Net Assets without Donor Restrictions	<u>\$ 54,726</u>

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

232-HELP, INC.

STATEMENT OF ACTIVITIES - continued
FOR THE YEAR ENDED DECEMBER 31, 2019

NET ASSETS WITH DONOR RESTRICTIONS	
DDP Contract	\$ 14,000
Grant Income	9,751
Total Net Assets with Donor Restrictions	<u>23,751</u>
NET ASSETS RELEASED FROM DONOR RESTRICTIONS	
DDP	(11,250)
Crisis Connection Center	(38,718)
Grant Income	(9,751)
Total Net Assets Released from Donor Restrictions	<u>(59,719)</u>
DECREASE IN NET ASSETS WITH DONOR RESTRICTIONS	(35,968)
INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>54,726</u>
INCREASE IN NET ASSETS	18,758
NET ASSETS AT BEGINNING OF YEAR	<u>597,597</u>
NET ASSETS AT END OF YEAR	<u>\$ 616,355</u>

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

232-HELP, INC.

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2019

	Program Services						Supporting Services		Total	
	DDP	Information and Referral	Crisis Connection Center	Beacon Project	Coordinated Entry	Unite Us	Other In-House Programs	General and Administrative		Fundraising
Advertising	\$ -	\$ -	\$ -	\$ -	\$ 4,504	\$ -	\$ -	\$ 1,121	\$ 2,275	\$ 7,900
After Hours Services	-	2,000	-	-	-	-	-	-	2,886	4,886
Amortization Expense	-	-	-	-	-	-	-	3,027	-	3,027
Bank Charges	-	-	-	-	-	-	-	330	-	330
Call Process Software	-	2,449	36	36	93	-	-	8,805	-	11,419
Call Routing	-	12,311	-	-	1,122	-	-	-	-	13,433
Computer Expense	-	-	-	-	19	-	-	-	-	19
Contract Labor	-	-	-	-	1,824	-	-	8,976	-	10,800
Credit Card Processing Fee	-	-	-	-	-	-	5	-	2,323	2,328
Depreciation	-	-	-	-	-	-	-	19,071	-	19,071
Donated Professional Services	114,706	-	-	-	-	-	-	-	-	114,706
Dues and Subscriptions	-	-	-	-	-	-	-	4,729	-	4,729
Employee Training	-	-	-	-	-	-	-	130	-	130
Event Expense	-	-	-	-	-	-	-	-	41,407	41,407
Loss on Disposal of Assets	-	-	-	-	-	-	-	1,787	-	1,787
Fundraising Expense - In-Kind	-	-	-	-	-	-	-	-	10,273	10,273
Insurance	-	-	-	-	444	-	-	14,369	-	14,813
Meals/Meetings	-	-	518	-	-	198	148	2,618	-	3,482
Office Expense	-	-	-	-	343	-	-	6,941	59	7,343
Postage	-	-	-	-	-	-	-	996	49	1,045
Professional Fees	-	-	-	-	7,309	-	-	14,197	-	21,506
Program Expenses	12,884	-	22,521	-	-	-	-	-	235	35,640
Repairs and Maintenance	-	-	-	-	-	-	-	2,134	-	2,134
Salaries and Related Expenses	31,789	173,704	35,595	5,715	28,756	2,495	9,002	70,321	48,949	406,326
Seminars and Conferences	-	1,300	-	-	-	-	-	1,612	-	2,912
Telephone	-	-	-	-	428	-	32,894	-	-	33,322
Travel	-	-	-	-	-	374	-	1,178	-	1,552
Utilities	-	-	-	-	637	-	-	6,650	-	7,287
Total Expenses	\$ 159,379	\$ 191,764	\$ 58,670	\$ 5,751	\$ 45,479	\$ 3,067	\$ 42,049	\$ 168,992	\$ 108,456	\$ 783,607

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

232-HELP, INC.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2019

CASH FLOWS FROM OPERATING ACTIVITIES	
Increase in Net Assets	\$ 18,758
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided By Operating Activities	
Amortization	3,027
Depreciation	19,071
Unrealized Gain	(2,653)
Changes in Assets and Liabilities:	
Accounts Receivable	(3,866)
Prepaid Expenses	645
Accounts Payable	(317)
Other Payables	<u>6,260</u>
Net Cash Provided By Operating Activities	<u>40,925</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Sale of Investments	46,629
Purchase of Investments	<u>(78,452)</u>
Net Cash (Used In) Investing Activities	<u>(31,823)</u>
NET INCREASE IN CASH	9,102
Cash at beginning of year (including restricted cash of \$101,187, restated)	<u>125,578</u>
Cash at end of year (including restricted cash of \$65,219)	<u>\$ 134,680</u>

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

232-HELP, INC.

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities - 232-HELP, Inc. is a non-profit organization as described in Section 501(c)(3) of the Internal Revenue Code. 232-HELP, Inc. is a community-based referral organization founded in December 1965 for the purpose of assisting people in crisis. The mission of 232-HELP, Inc. is to see that, in times of personal crisis, people can call the organization's hotline and be assured of assistance and/or advocacy.

The Organization administers the following programs:

211/Information and Referral	Donated Dental Services	Disaster Services
Project Rx	Medical Appliances	Coordinated Entry
Crisis Connection Center	Beacon Project	

Basis of Presentation - 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 and net assets with donor restrictions.

Basis of Accounting - The financial statements of 232-HELP, Inc. have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Contributions - Contributions received are recorded as without donor restrictions or with donor restrictions depending on the existence and/or nature of any donor restrictions.

Donated Services - The Organization recognizes donated services that (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

Recognition of Donor Restrictions - Contributions are recognized as revenue 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. When a restriction expires, net assets with donor restrictions are reclassified as net assets without donor restrictions.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles 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.

232-HELP, INC.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Cash and Cash Equivalents - For the purpose of the statement of cash flows, the organization considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

232-HELP, Inc.'s cash and cash equivalents consist of amounts in demand deposit accounts and money market savings accounts. Included in total cash is restricted cash of \$65,219.

Property and Equipment - The Organization capitalizes all expenditures in excess of \$500 for property and equipment at historical cost. Donated property and equipment are valued at fair market value at the time of donation. If donors stipulate how the assets must be used, the contributions are recorded as with donor restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as without donor restricted support.

Depreciation is computed using the straight-line method over the assets' useful lives. Depreciation expense was \$19,071 for the year ended December 31, 2019.

Functional Allocation of Expenses - The costs of providing the various programs and other activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Taxes - 232-HELP, Inc. qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes. In addition, the Organization has been determined by the Internal Revenue Service to be a public charity within the meaning of Section 509(a)(1) and 170(b)(1)(A)(vi) of the code.

Advertising - The Organization uses advertising to promote its programs among the individuals it serves. The cost of this advertising is expensed as incurred. Advertising costs totaled \$7,900 for the year ended December 31, 2019.

Investments - The Organization carries investments in marketable securities and mutual funds with readily determinable fair values in the Statement of Financial Position. Unrealized gains and losses are included in the change in net assets in the accompanying Statement of Activities.

(B) CONCENTRATION OF CREDIT RISK

Financial instruments that potentially subject the Organization to significant concentrations of credit risk consist primarily of cash and cash equivalents.

As of December 31, 2019, the bank deposits totaled \$135,848 at one financial institution. These deposits are secured from risk by \$250,000 of federal deposit insurance. As of December 31, 2019, all amounts were fully insured.

232-HELP, INC.

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

(C) INVESTMENTS

Investments are carried at their fair value, which equals quoted market value. Investments at December 31, 2019 are summarized as follows:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Appreciation</u>
Equities	\$ 17,937	\$ 19,681	\$ 1,744
Mutual Funds	<u>57,838</u>	<u>58,747</u>	<u>909</u>
Total	<u>\$ 75,775</u>	<u>\$ 78,428</u>	<u>\$ 2,653</u>

(D) FAIR VALUE MEASUREMENTS

Fair values of assets measured on a recurring basis at December 31, 2019 are as follows:

	<u>Fair Value</u>	<u>Quoted Prices In Active Markets for Identical Assets (Level 1)</u>
Equities	\$ 19,681	\$ 19,681
Mutual Funds	<u>58,747</u>	<u>58,747</u>
Total	<u>\$ 78,428</u>	<u>\$ 78,428</u>

Accounting principles generally accepted in the United States of America establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1—Inputs are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2—Inputs are quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability, inputs that are derived principally from or corroborated by observable market data by correlation or by other means.

Level 3—Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

As of December 31, 2019, all of the Organization's investments are Level 1.

232-HELP, INC.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

(E) DIVIDENDS AND INTEREST REVENUE

Dividends and interest revenues are reflected in the statement of activities net of external and direct internal investment fees. These fees are summarized as follows:

External Fees \$ 568

(F) RETURN ON INVESTMENTS

Return on investments consists of the following:

Dividends and Interest	\$	2,508
Realized Gains		562
Unrealized (Loss/Gains) - Net		2,653
External Investment Expenses		<u>(568)</u>
	\$	<u>5,155</u>

(G) PROPERTY, PLANT AND EQUIPMENT

The following is a summary of property, plant, and equipment as of December 31, 2019:

	Beginning Balance	Additions	Reductions	Ending Balance
Assets not being depreciated				
Land	<u>\$ 30,926</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,926</u>
Assets being depreciated				
Building	\$ 346,493	\$ -	\$ -	\$ 346,493
Building Improvements	125,420	4,756	(3,964)	126,212
Furniture and Equipment	<u>131,373</u>	<u>-</u>	<u>(37,727)</u>	<u>93,646</u>
Total assets being depreciated	603,286	4,756	(41,691)	566,351
Less: Accumulated Depreciation	<u>(200,231)</u>	<u>(19,071)</u>	<u>39,904</u>	<u>(179,398)</u>
Net Property, Plant and Equipment	<u>\$ 403,055</u>	<u>\$ (14,315)</u>	<u>\$ (1,787)</u>	<u>\$ 386,953</u>

The depreciation expense for the year 2019 is \$19,071.

(H) NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following specific program services:

Lucky 7	\$	478
Project Rx		4,081
DDP		48,438
Flood Victims' Fund		508
Roof & Renovations		38
Grants		<u>11,676</u>
Total Net Assets with Donor Restrictions	\$	<u>65,219</u>

232-HELP, INC.

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

(H) NET ASSETS WITH DONOR RESTRICTIONS - continued

Net assets were released from donor restrictions by incurring expenses satisfying the purpose restriction specified by donors as follows:

Crisis Connection Center	\$ 38,718
DDP	11,250
Grants	<u>9,751</u>
Total Restrictions Released	<u>\$ 59,719</u>

(I) CONTRIBUTED SERVICES

Contributed services of volunteers are recognized in the Statement of Activities if the services received: a) create or enhance non-financial assets (land, building, etc.), b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donations.

Amounts meeting these criteria have been recognized at fair value in the following areas:

Donated Professional Services	<u>\$ 114,706</u>
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(J) COMPENSATED ABSENCES

All employees must take all annual leave before December 31 of each year, and accordingly, no liability has been recorded in the accompanying financial statements. The Organization's policy is to recognize the costs of compensated absences when actually paid to employees.

(K) RELATED PARTY

For the year ended December 31, 2019, the accounting firm of Prejean, Romero, & McGee is performing monthly bookkeeping services for 232-HELP. One of the partners of this firm, Mr. Ron Prejean, is also a board member of 232-HELP. The Organization paid Prejean, Romero & McGee \$4,380 for accounting service as of December 31, 2019.

The Executive Director is a relative of two board members. See compensation at Note M.

The Organization purchased a new surveillance system from a company that is owned by the son of a member of the Organization's board of directors. In the opinion of management, the vendor selected was the most favorable to the Organization. The Organization paid the vendor \$4,756 for the equipment and labor.

(L) FINANCIAL INSTRUMENTS

The fair values of the Organization's financial instruments are as follows:

Cash and short-term investments – The carrying amount approximates fair value because of the short maturities of those investments.

232-HELP, INC.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

(M) COMPENSATION, BENEFITS AND OTHER PAYMENTS TO EXECUTIVE DIRECTOR

A detail of compensation, benefits, and other payments paid to Executive Director, Chris Roy, for the year ended December 31, 2019.

<u>Purpose</u>	<u>Amount</u>
Salary and Related Expenses	\$ 57,222
Conference/Travel	\$ 933
Meetings	\$ 211

(N) NEW ACCOUNTING PRONOUNCEMENT

In May 2014, the Financial Accounting Standards Board (“FASB”) issued ASU 2014-09, *Revenue from Contracts with Customers*, or Accounting Standards Codification Topic 606 (“ASC 606”), which supersedes the revenue recognition requirements in ASC 605, *Revenue Recognition* (“ASC 605”). This literature is based on the principle that revenue is recognized to depict the transfer of goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The accounting guidance also requires additional disclosure regarding the nature, amount, timing, and uncertainty of revenue and cash flows arising from customer contracts including significant judgments and changes in judgments, as well as assets recognized from costs incurred to obtain or fulfill a contract. On January 1, 2019, the Organization adopted ASC 606.

(O) REVENUE RECOGNITION

We have analyzed the provisions of the FASB’s ASC Topic 606, *Revenue from Contracts with Customers*, and have concluded that no changes are necessary to conform with the new standard. Licensing fees are recognized when 1) a license agreement has been signed, 2) fees are paid 3) licensee has been given access to the database as agreed upon in an amount that reflects the consideration given.

The following table presents the Organization’s net revenue disaggregated based on the revenue source:

Licensing Fees	<u>\$ 8,679</u>
----------------	-----------------

The Organization provides licensee with read-only access to the Organization’s database.

(P) LIQUIDITY AND AVAILABILITY

The Organization has \$166,917 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditures consisting of cash of \$69,461, investments of \$78,428 and receivables of \$19,028. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date.

(Q) PRIOR PERIOD ADJUSTMENT

The Organization’s beginning net assets with donor restrictions has been restated for an error in releasing restrictions related to the Blue Cross Blue Shield Beacon Project grant. The effects of this restatement are to decrease beginning restricted net assets by \$12,584 and to increase beginning unrestricted net assets by the same amount. The correction has no effect on the results of the current year’s activities.

232-HELP, INC.

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

(R) EVALUATION OF SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through May 11, 2020, the date which the financial statements were available to be issued.

In December 2019, COVID-19 emerged and has subsequently spread worldwide. The World Health Organization has declared COVID-19 a pandemic resulting in federal, state and local governments and private entities mandating various restrictions, including travel restrictions, restrictions on public gatherings, stay at home orders and advisories and quarantining of people who may have been exposed to the virus. While the Organization does not yet know the full effect of the impact to the global economy as a whole, the effects could have an impact on the Organization's business, results of operations, liquidity, and financial condition. Revenue from fundraising activities could be greatly affected by this pandemic.

SUPPLEMENTARY INFORMATION

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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

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CHRISTINE R. DUNN, CPA**
DAMIAN H. SPIESS, CPA, CFP **
JOAN MARTIN, CPA, CVA, CFF, FABFA**
ANDRE' D. BROUSSARD, CPA**

* A PROFESSIONAL CORPORATION
** A LIMITED LIABILITY COMPANY



JEROMY BOURQUE, CPA
ROBERT T. DUCHARME, II, CPA
BRITTANY ENGLISBEE, CPA, MBA
JUDITH FAULK, CPA, APA
DEREK GODEAUX, CPA, MSA
BRITTANY GUIDRY, CPA
GREG HARBOUR, CPA, CVA
MAGEN M. HORNSBY, CPA
MARY PATRICIA KEELEY, CPA
CORITA K. KUON, CPA, CVA
JOSEPH LACOMBE, CPA
ALEXANDRA LEONARDS, CPA, MBA
WENDY ORTEGO, CPA, CVA
STEPHANIE A. RAWLINSON, CPA
ROBIN G. STOCKTON, CPA
TINA B. VIATOR, CPA
STEPHANIE L. WEST, CPA, MBA

The Board of Directors
232-HELP, 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 232-HELP, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2019, and the related statement 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 May 11, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered 232-HELP, Inc.'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 232-HELP, Inc.'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 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 232-HELP, 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 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.

*Wright, Moore, DeHart,
Dupuis & Hutchinson, LLC*

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, LLC
Certified Public Accountants

Lafayette, Louisiana
May 11, 2020

232-HELP, INC.

SUPPLEMENTAL INFORMATION

SCHEDULE OF DONOR RESTRICTED ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Lucky 7</u>	<u>Project Rx</u>	<u>Crisis Connection Center</u>	<u>DDP</u>	<u>Flood Victims' Fund</u>	<u>Roof & Renovation</u>	<u>Grants</u>	<u>Total</u>
Beginning Balance-Restated -Note Q	\$ 478	\$ 4,081	\$ 38,718	\$ 45,688	\$ 508	\$ 38	\$ 11,676	\$ 101,187
Support and Interest Received	-	-	-	14,000	-	-	9,751	23,751
Released From Restrictions	-	-	(38,718)	(11,250)	-	-	(9,751)	(59,719)
Change in Net Assets with Donor Restrictions by Program	-	-	(38,718)	2,750	-	-	-	(35,968)
Total Net Assets with Donor Restrictions	<u>\$ 478</u>	<u>\$ 4,081</u>	<u>\$ -</u>	<u>\$ 48,438</u>	<u>\$ 508</u>	<u>\$ 38</u>	<u>\$ 11,676</u>	<u>\$ 65,219</u>

See Independent Auditors' Report.

232-HELP, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2019

We have audited the financial statements of 232-HELP, Inc. as of and for the year ended December 31, 2019, and have issued our report thereon dated May 11, 2020. 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. Our audit of the financial statements as of December 31, 2019 resulted in an unmodified opinion.

Section I - Summary of Auditors' Reports

a. *Report on Internal Control and Compliance Material to the Financial Statements*

Internal Control

Significant Deficiencies	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Material Weaknesses	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Compliance

Noncompliance Material to Financial Statements	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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b. *Federal Awards*

This section is not applicable.

Section II - Financial Statement Findings

There were no findings in the current year.

232-HELP, INC.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2019**

There were no prior year findings.