

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

Financial Statements
and Independent Auditor's Report
June 30, 2021

Bayou Land Families Helping Families, Inc.
Financial Statements and Independent Auditor's Report
Year Ended June 30, 2021

Table of Contents

	<u>Page</u>
Independent Auditor's Report	1-3
Financial Statements	
Statement of Financial Position	4
Statement of Activities	5
Statement of Functional Expenses	6
Statement of Cash Flows	7
Notes to the Financial Statements	8-13
Supplemental Information	
Schedule of Compensation, Benefits, and Other Payments to the Executive Director	14
Special Report of Certified Public Accountants	
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 <i>Government Auditing Standards</i>	15-16
Other Information	
Schedule of Findings and Responses	17
Reports by Management	
Schedule of Prior Findings and Resolution Matters	18
Management's Corrective Action Plan for Current Year Findings	19

**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, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's 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, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 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 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 3, 2021, 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 that reads "Martin and Pelgri".

Houma, Louisiana
September 3, 2021

FINANCIAL STATEMENTS

Bayou Land Families Helping Families, Inc.
Statement of Financial Position
June 30, 2021

ASSETS

Current assets	
Cash and cash equivalents	\$ 71,405
Unconditional promises to give	30,990
Employee retention credit receivable	53,376
Other receivable	1,151
Prepaid expenses	5,734
TOTAL CURRENT ASSETS	162,656
Property and equipment, less accumulated depreciation of \$136,358	309,944
Other assets	
Deposits	1,436
TOTAL ASSETS	\$ 474,036

LIABILITIES AND NET ASSETS

Current liabilities	
Accrued expenses	\$ 7,242
Net assets	
Without donor restrictions	463,807
With donor restrictions	2,987
TOTAL NET ASSETS	466,794
TOTAL LIABILITIES AND NET ASSETS	\$ 474,036

See accompanying notes.

Bayou Land Families Helping Families, Inc.
Statement of Activities
Year Ended June 30, 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES AND OTHER SUPPORT			
Governmental grants	\$ 218,774	\$ -	\$ 218,774
Other grant	52,000	-	52,000
Donations	6,961	-	6,961
Interest income	2,095	-	2,095
Other	1,959	-	1,959
	<u>281,789</u>	<u>-</u>	<u>281,789</u>
TOTAL REVENUES AND OTHER SUPPORT			
FUNCTIONAL EXPENSES			
Program services	225,892	-	225,892
Management and general	56,230	-	56,230
	<u>282,122</u>	<u>-</u>	<u>282,122</u>
TOTAL FUNCTIONAL EXPENSES			
OTHER INCOME			
Employee retention tax credits	53,376	-	53,376
PPP loan forgiveness	34,500	-	34,500
	<u>87,876</u>	<u>-</u>	<u>87,876</u>
TOTAL OTHER INCOME			
INCREASE IN NET ASSETS	87,543	-	87,543
NET ASSETS, BEGINNING	<u>376,264</u>	<u>2,987</u>	<u>379,251</u>
NET ASSETS, ENDING	<u>\$ 463,807</u>	<u>\$ 2,987</u>	<u>\$ 466,794</u>

See accompanying notes.

Bayou Land Families Helping Families, Inc.
Statement of Functional Expenses
Year Ended June 30, 2021

	Program Services	Management and General	Total
Salaries	\$ 151,628	\$ 16,848	\$ 168,476
Grants to others	37,100	-	37,100
Payroll taxes	11,638	1,293	12,931
Depreciation	-	12,132	12,132
Insurance	-	8,956	8,956
Audit fees	-	8,500	8,500
Telephone	5,738	638	6,376
Accounting fees	-	5,464	5,464
Repairs and maintenance	4,417	491	4,908
Program supplies	3,673	-	3,673
Utilities	3,047	339	3,386
Dues and subscriptions	2,303	-	2,303
Lawn care	1,620	180	1,800
Other	1,750	-	1,750
Pest control	1,166	129	1,295
Travel	840	-	840
Interest	-	600	600
Alarm expense	529	59	588
Office	-	552	552
Postage	443	49	492
	<u>\$ 225,892</u>	<u>\$ 56,230</u>	<u>\$ 282,122</u>
Totals			

See accompanying notes.

Bayou Land Families Helping Families, Inc.
Statement of Cash Flows
Year Ended June 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES	
Increase in net assets	\$ 87,543
Adjustments to reconcile increase in net assets to net cash provided by operating activities	
Depreciation	12,132
(Increase) / decrease in operating assets	
Unconditional promises to give	13,795
Other receivables	(54,527)
Prepaid expenses	(302)
Decrease in operating liabilities	
Accrued expenses	<u>(528)</u>
NET CASH FLOWS PROVIDED BY OPERATING ACTIVITIES	58,113
CASH FLOWS USED IN INVESTING ACTIVITIES	
Purchases of property and equipment	(9,416)
CASH FLOWS USED IN FINANCING ACTIVITIES	
Principal payments of long-term debt	<u>(127,573)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(78,876)
BEGINNING CASH AND CASH EQUIVALENTS	<u>150,281</u>
ENDING CASH AND CASH EQUIVALENTS	<u><u>\$ 71,405</u></u>
 SUPPLEMENTAL DISCLOSURES	
Interest paid during the year	<u><u>\$ 600</u></u>

See accompanying notes.

Bayou Land Families Helping Families, Inc.
Notes to the Financial Statements
Year Ended June 30, 2021

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.
- 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, 2021 was \$12,132. Property and equipment acquisitions are capitalized if the purchase price exceeds \$250 and the asset has a useful life of greater than one year.

Bayou Land Families Helping Families, Inc.
Notes to the Financial Statements
Year Ended June 30, 2021

Note 1 – Summary of Significant Accounting Policies

- 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.

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, 2021, unconditional promises to give consists of the following:

State of Louisiana/Department of Health and Hospitals/ Louisiana Developmental Disabilities Council	\$ 4,702
Office for Citizens with Developmental Disabilities	5,432
Louisiana Clinical Services, Inc.	11,250
State of Louisiana/Department of Education	1,817
Department of Health and Human Services/Health Resources and Services Administration	<u>7,789</u>
Total unconditional promises to give	<u>\$ 30,990</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.

Bayou Land Families Helping Families, Inc.
Notes to the Financial Statements
Year Ended June 30, 2021

Note 4 – Property and Equipment

A summary of changes in property and equipment follows:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Land	\$ 68,950	\$ -	\$ -	\$ 68,950
Building	295,844	-	-	295,844
Furniture and equipment	72,092	9,416	-	81,508
	436,886	9,416	-	446,302
Accumulated depreciation	(124,226)	(12,132)	-	(136,358)
Net property and equipment	<u>\$ 312,660</u>	<u>\$ (2,716)</u>	<u>\$ -</u>	<u>\$ 309,944</u>

Note 5 – Long-Term Debt

During the year ended June 30, 2021, Bayou Land Families Helping Families, Inc. retired all of its long-term debt. The total principal paid was \$127,573.

Note 6 – Restriction on Net Assets

The restriction on net assets as of June 30, 2021 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.

Note 7 – Grants

During the year ended June 30, 2021, 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	\$ 101,672
--	------------

State of Louisiana:

Department of Health and Hospitals	82,361
Department of Education	18,074
South Central Louisiana Human Services Authority	<u>16,667</u>
Total governmental grants	218,774

Bayou Land Families Helping Families, Inc.
Notes to the Financial Statements
Year Ended June 30, 2021

Note 7 – Grants (Cont.)

Other Grants

Louisiana Clinical Services, Inc.	45,000
Economic Injury Disaster Grant	<u>7,000</u>
Total grants	<u>\$ 270,774</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, 2021 was \$37,100.

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. maintains its cash in two 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, 2021.

Note 10 – 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 other receivables. Management estimates that the fair value of all financial instruments as of June 30, 2021 does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statement of financial position.

Note 11 – Liquidity and Availability of Financial Assets

The following reflects the Organization's financial assets as of June 30, 2021, reduced by any amounts not available for general use within one year of the statement of financial position date because of contractual or donor-imposed restrictions or internal designations.

Bayou Land Families Helping Families, Inc.
Notes to the Financial Statements
Year Ended June 30, 2021

Note 11 – Liquidity and Availability of Financial Assets (Cont.)

Current Assets	\$ 162,656
Less those unavailable for general expenditures within one year:	
Accrued expenses	<u>7,242</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 155,414</u>

Note 12 – Loss of Material Funding Source

On June 30, 2020, the Organization's grant agreement with South Central Louisiana Human Services Authority was renewed at a reduced amount, decreasing from \$50,000 to \$16,667. Further, the grant period was shortened to less than a year and expired on October 31, 2020. The award was not renewed upon expiration.

Note 13 – Donations

During the year ended June 30, 2021, Bayou Land Families Helping Families, Inc. recognized donations in the amount of \$6,961. Of the total amounts received, \$5,625 was from a single donor who is a member of the Organization's board of directors. The donors did not include stipulations and, as such, these contributions are reported as support without donor restrictions in the Statement of Activities.

Note 14 – Employee Retention Tax Credits

On March 25, 2021, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed by Congress in response to the COVID-19 pandemic. Said act contained a business relief provision known as the Employee Retention Credit, a refundable payroll tax credit for qualified wages paid to retain full-time employees from March 13, 2020 through December 31, 2021. The Organization has determined that it qualified for credits in the amount of \$53,376, which have been recorded in the accounting records and are reflected as a receivable on the Statement of Financial Position, and as "other income" on the Statement of Activities.

Note 15 – Payroll Protection Program

As part of the CARES Act passed by Congress for purposes of economic stimulus in light of implications from the COVID-19 crisis, Payroll Protection Program loans were made available to small businesses as incentive to retain employees. In April of 2020, the Organization borrowed \$34,500 under this loan program. The CARES Act also provided for conditions under which the Organization applied, and qualified for, forgiveness. As a result, the Organization was not required to re-pay any of the loan, and the \$34,500 in loan forgiveness has been included as "other income" on the Statement of Activities.

Bayou Land Families Helping Families, Inc.
Notes to the Financial Statements
Year Ended June 30, 2021

Note 16 – Uncertain Income Taxes

The Organization's 2020 tax returns were filed appropriately. 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 2017 to 2020. 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 17 – Subsequent Events

Subsequent events were evaluated by management through September 3, 2021, which is the date the financial statements were available to be issued, and it was determined that the following event requires disclosure:

On August 29, 2021, Hurricane Ida made landfall near Port Fourchon, Louisiana as a Category 4 storm, with winds travelling in excess of 150 miles per hour. The natural disaster caused significant wind-related and water-related damage to homes and businesses throughout Lafourche Parish, to which property owned and operated by Bayou Land Families Helping Families, Inc. was no exception. As of September 3, 2021, no running water or electricity are available to the Organization, and it is temporarily inoperable as a result. No estimates of total damages can be made at this time, and the financial statements do not reflect any losses caused by the storm.

SUPPLEMENTAL INFORMATION

Bayou Land Families Helping Families, Inc.
 Schedule of Compensation, Benefits, and
 Other Payments to the Executive Director
 Year Ended June 30, 2021

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

Purpose	Amount
Salary	\$ 50,000
Travel	794
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>\$ 50,794</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, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 3, 2021.

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 3, 2021

OTHER INFORMATION

Bayou Land Families Helping Families, Inc.
Schedule of Findings and Responses
Year Ended June 30, 2021

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
Year Ended June 30, 2021

Note: All prior findings relate to the June 30, 2020 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
Year Ended June 30, 2021

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.