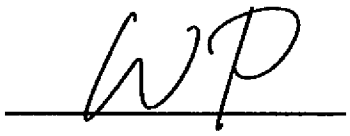
FAMILIES HELPING FAMILIES OF NORTHEAST LOUISIANA INC.

Financial Statements
For the year ended June 30, 2025

Families Helping Families of Northeast Louisiana Inc.
For the year ended June 30, 2025

TABLE OF CONTENTS

	Statement	Page
Independent Auditor's Report		1
Statement of Financial Position	A	3
Statement of Activities	B	4
Statement of Cash Flows	C	5
Notes to the Financial Statements		6
	Schedule	**Page**
Other Supplemental Schedule		
Schedule of Functional Expenses	1	15
Required Supplemental Information		
Schedule of Compensation, Benefits and Other Payments to Agency Head	2	16
Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of the Basic Financial Statements Performed in Accordance with *Government Auditing Standards*		17
Current Year Findings and Responses	3	19
Summary of Prior Year Findings	4	21



Wade & Perry, CPAs

A Professional Accounting Corporation
Members: AICPA/ Society of LCPA's

Independent Auditor's Report

Families Helping Families of Northeast Louisiana Inc.
Monroe, Louisiana

Opinion

We have audited the accompanying financial statements of the governmental activities of Families Helping Families of Northeast Louisiana Inc., a nonprofit organization (Organization) as of June 30, 2025, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Organization as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we obtained is sufficient and appropriate to provide a basis for our audit opinion.

The June 30, 2024 financial statements were audited by other auditors whose report dated December 31, 2024, expressed an unmodified opinion on those statements.

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 the Organization's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

116 North Pinecrest Dr. • Ruston, LA 71270 • 318-251-2196 • Fax: 318-251-0410

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based of the financial statements.

In performing an audit in accordance with GAAS 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 the Organization'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 the Organization's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Organization's basic financial statements. The schedule of compensation, benefits, and other payments to agency head is presented for purposes of additional analysis and is not a required part of the basic 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 basic financial statements. Such 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 September 18, 2026, on our consideration of the Organization'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 the testing, and not to provide an opinion on 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.

Wade & Perry

Ruston, Louisiana
September 18, 2026

Families Helping Families of Northeast Louisiana Inc.
Statement of Financial Position
As of June 30, 2025

ASSETS	
Current assets:	
Cash and cash equivalents	$108,450
Grants receivable	116,123
Due from employees	401
Investments	139,761
Total current assets	364,735
Total Assets	$364,735
LIABILITIES AND NET ASSETS	
Current liabilities:	
Accounts payable	$12,656
Payroll withholdings payable	3,614
Total current liabilities	16,270
Net assets:	
Without donor restrictions	348,465
With donor restrictions	0
Total net assets	348,465
Total Liabilities and Net Assets	$364,735

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

Families Helping Families of Northeast Louisiana Inc.
Statement of Activities
For the Year Ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Other Support			
Grants and contracts		$494,726	$494,726
Fundraising events	$40,753		40,753
Contributions	5,004		5,004
Investment income	6,415		6,415
Unrealized gains (losses) on investments	4,384		4,384
Other income	6,047		6,047
Net assets released from restrictions	494,726	(494,726)	0
Total Public Support	557,329	0	557,329
Expenses and Losses			
Program - Community and family support with training	331,334		331,334
Fundraising	28,656		28,656
Support - General and administrative	119,771		119,771
Total Expenses	479,761	0	479,761
Operating income	77,568	0	77,568
Gain (loss) on sale of assets	0	0	0
Change in net assets	77,568	0	77,568
Net assets as of beginning of year	270,897	0	270,897
Net assets as of end of year	$348,465	$0	$348,465

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

Families Helping Families of Northeast Louisiana Inc.
Statement of Cash Flows
For the Year Ended June 30, 2025

Cash flows from Operating activities	
Operating income	$77,568
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Unrealized (gain) loss on investments	(4,384)
(Increase) decrease in Grants receivable	(39,877)
(Increase) decrease in Due from employees	0
Increase (decrease) in Accounts payable	(12,928)
Increase (decrease) in Payroll taxes payable	(1,928)
Net cash provided by operating activities	18,451
Investing activities	
Transfers to investments	(25,000)
Dividends and interest income reinvested	(4,866)
Net cash provided by investing activities	(29,866)
Net increase (decrease) in cash and cash equivalents	(11,415)
Cash and cash equivalents as of beginning of year	119,865
Cash and cash equivalents as of end of year	$108,450
Supplemental Disclosures:	
Cash paid during the year for interest	$0

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

Families Helping Families of Northeast Louisiana Inc.
Notes to the Financial Statements
For the year ended June 30, 2025

1. Summary of Significant Accounting Policies

A. Nature of Activities

Families Helping Families of Northeast Louisiana Inc., is a nonprofit organization whose purpose is to serve individuals with disabilities and their families in Region VIII of northeast Louisiana by providing information and referrals on available services, parent-to-parent support, education, and training. The Organization is governed by 12 non-compensated directors.

B. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles and accordingly reflect all significant receivables, payables, and other liabilities. Revenues are recognized when earned and expenses are recognized when the related liability is incurred.

C. Basis of Presentation

The System has adopted FASB Accounting Standards Update (ASU) No. 2016-14 *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly.

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

- Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor or grantor restrictions.
- Net Assets With Donor Restrictions - Net assets subject to donor or grantor-imposed restrictions. Some restrictions are temporary in nature, such as those that will be met with the passage of time or occurrence of other events. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates the resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. As of June 30, 2025, the Organization does not have any restrictions that are perpetual in nature.

D. Income Taxes

The Organization, is exempt from income taxes under Internal Revenue Code Section 501(c)(3), and the Internal Revenue Service has classified it as other than a private foundation. Accordingly, no provision for income taxes has been made; however, should the organization engage in activities unrelated to its exempt purpose, taxable income could result. The organization had no material unrelated business income for the year ended June 30, 2025. The earliest income tax year that is subject to examination is 2022.

E. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

F. Uncollectible Allowance

The statements contain no provision for uncollectible accounts. Management considers all amounts due from grantors to be fully collectible.

G. Fair Value of Financial Instruments

FASB Accounting Standards Codification No. 820, Disclosures About Fair Value of Financial Instruments, requires disclosure of fair value information about financial instruments, whether or not recognized in the statement of financial position. In cases where quoted market prices are not available, fair values are based on estimates using present value or other valuation techniques. Those techniques are significantly affected by the assumptions used, including the discount rate and estimates of future cash flows.

In that regard, the derived fair value estimates cannot be substantiated by comparison to independent markets and, in many cases, could not be realized in immediate settlement of the instruments. Codification No. 820 excludes certain financial instruments and all non-financial instruments from its disclosure requirements. Accordingly, the aggregate fair value amounts presented do not represent the underlying value of the Organization.

The following methods and assumptions were used by the Organization in estimating its fair value disclosures for financial instruments:

- Cash and Cash Equivalents: The carrying amounts reported in the statements of financial position for cash and cash equivalents approximate their fair value.

- Investments: Fair values for investment securities are based on quoted market prices, where available. If quoted market prices are not available, fair values are based on quoted market prices of comparable instruments.

H. Equipment and Furniture

Equipment and furniture of the Organization, is not capitalized as title to the assets, which are purchased with resources from grants, reverts to the grantors. The full cost of equipment and furniture is charged as an expense upon purchase. Maintenance and repairs of equipment and furniture are charged to operations.

I. Revenues and Other Support

Revenues received under grant programs are recorded as revenue when the Organization, has incurred expenditures in compliance with the specific restrictions. Approximately 89% of its revenues and other support was received under federal, state, and local grant agreements. Contributions are considered to be available for unrestricted use unless specifically restricted by the donor. The Organization has not received any contributions with donor-imposed restrictions that would result in temporary or permanent restrictions on net assets.

J. Functional Allocation of Expenses

The costs of providing the various activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the activities benefitted.

2. Liquidity and Availability

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

Cash and cash equivalents	$108,450
Grants receivable	116,123
Investments	139,761
Total	$364,334

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

3. Cash

At June 30, 2025, the Organization has cash and cash equivalents (book balances) totaling $108,450 as follows:

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Organization will not be able to recover its deposits. Under state law, the deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the town that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Organization's name.

These deposits are secured as follows:

Bank balances	$134,457
Federal deposit insurance	$250,000
Pledged securities (uncollateralized)	0
Total	$250,000

4. Investments

Investments held as of June 30, 2025, with Argent Financial consisted of:

	Cost	Fair Value	Unrealized Gain(Loss)
Cash equivalents	$10,495	$10,495	$0
Mutual funds	96,527	100,244	3,717
Exchange traded equities	8,240	12,593	4,353
Exchange traded fixed income	16,077	16,429	352
Totals	$131,339	$139,761	$8,422

Investment income for the year ended June 30, 2025, is summarized as follows:

Dividends	$4,866
Unrealized gain (loss)	4,384
Total	$9,250

5. Fair Value Measurements

Generally accepted accounting principles provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to adjusted quoted prices in active markets for identical assets or liabilities, known as Level 1 investments, and the lowest priority to unobservable inputs, known as Level 3 measurements.

- Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access at the measurement date.
- Level 2: Inputs to valuation methodology include 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, and inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. At June 30, 2025, all investments were valued at the closing price reported on the active market on which the individual securities are traded (Level 1).

6. Grants Receivable

A summary of grant amounts receivable as of June 30, 2025, is as follows:

Louisiana Developmental Disabilities Council	$43,288
Louisiana Clinical Services, Inc. - Office for Citizens with Developmental Disabilities - Northeast Delta Human Services Authority	57,306
Louisiana Clinical Services, Inc. - Bureau of Family Health	11,250
Louisiana Clinical Services, Inc. - Recovery Housing Stipend	0
Louisiana Department of Education - (SDE)	2,279
Bayouland Families Helping Families - Health Information Center	2,000
Total	$116,123

7. Contingencies, Risks and Uncertainties

As stated earlier, approximately 89% of the Organization's revenues and support are received under federal, state, and local grant agreements. Funding for the various programs is provided on a year-to-

year basis, with no requirement that the programs be renewed at all, or if renewed, that funding levels be maintained or increased.

The Organization participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Organization has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivables as of June 30, 2025 may be impaired. In the opinion of management, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

8. Summary of Grants/Contract Funding

The Organization was primarily funded through the following grants and contracts for the year ended June 30, 2025.

Louisiana Department of Education:	
CFMS 2000758531	$115,391
CFMS 2000796782	41,986
CFMS 2000543068	57,730
Louisiana Clinical Services:	
87101	45,000
84396	91,367
112200	107,622
82819	1,540
188490	12,036
Northeast Delta Human Services Authority - RHS	18,454
Bayou Land Families Helping Families - F2FHIC	3,600
Total	$494,726

9. Litigation and Claims

As of June 30, 2025, the Organization was not involved in any litigation nor aware of any unasserted claims.

10. Date of Management Review

Management of Families Helping Families of Northeast Louisiana, Inc. evaluated subsequent events through September 18, 2026, the date the financial statements were issued. Management determined that there were no subsequent events requiring recognition or disclosure in the financial statements for the year ended June 30, 2025.

OTHER SUPPLEMENTAL DATA

Schedule 1

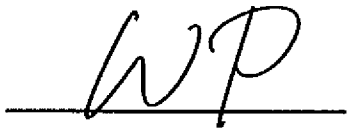
Families Helping Families of Northeast Louisiana Inc.
Schedule of Functional Expenses
For the Year Ended June 30, 2025

	Program Services		Supporting Services	
	Community and Family Support with Training	Fundraising	General and Administrative	Total
Salaries	$104,094		$85,167	$189,261
Payroll taxes	11,565		3,855	15,420
Other employee benefits	5,920		1,973	7,893
Supplies and equipment	9,016	28,656	669	38,341
Building rent, utilities, maintenance	13,528		11,068	24,596
Postage	240		196	436
Telephone	2,502		2,047	4,549
Professional fees	5,362		4,388	9,750
Insurance	6,054		4,953	11,007
Promotions			200	200
Office expenses				0
OCDD fiscal intermediary	95,443			95,443
CSHS transport and travel	715			715
DDC event	42,854			42,854
Adult programs	4,074			4,074
CCR expenses	9,937			9,937
RHS expenses	16,295			16,295
Bank charges			175	175
Board meetings			2,024	2,024
Miscellaneous	3,735		3,056	6,791
Totals	$331,334	$28,656	$119,771	$479,761

Families Helping Families of Northeast Louisiana Inc. Schedule 2
Schedule of Compensation, Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended June 30, 2025

Agency Head Name: Stacey Guidry, Executive Director

Purpose	
Salary	$65,000
Benefits - retirement	1,950
Retention payment	2,000
Bonus payment	4,160
Other amounts paid on behalf	1,800



Wade & Perry, CPAs

A Professional Accounting Corporation
Members: AICPA/ Society of LCPA's

Report on Internal Control over Financial Reporting and on Compliance and Other Matters and on Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

Board of Directors
Families Helping Families of Northeast Louisiana Inc.
Monroe, 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 the governmental activities of Families Helping Families of Northeast Louisiana Inc. ("Organization") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements, and have issued our report thereon dated September 18, 2026.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 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 and therefore, material weaknesses of significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Responses, we identified certain deficiencies in internal control that we consider to be significant deficiencies. 2025-01

116 North Pinecrest Dr. • Ruston, LA 71270 • 318-251-2196 • Fax: 318-251-0410

Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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 statements 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as item 2025-02.

Organization's Response to Findings

The Organization's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The Organization's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 result 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.

Wade & Perry

Ruston, Louisiana
September 18, 2026

Families Helping Families of Northeast Louisiana Inc.
Schedule of Findings and Responses
For the Year Ended June 30, 2025

A. Summary of Audit Results

1. The auditor's report expresses an unmodified opinion on the general purpose financial statements of the Organization.

2. One instance of noncompliance material to the financial statements of the Organization was disclosed during the audit.

3. One significant deficiencies relating to the audit of the financial statements is reported in the Independent Auditor's Report on Internal Control.

B. Financial Statements Findings

2025-01. Lack of segregation of duties

Condition: The Organization does not have an adequate segregation of duties regarding its accounting and reporting system to maintain a complete system of internal control. This is a repeat finding.

Criteria: Considered good business practice to have segregation of duties wherever possible.

Cause: Small government entity with limited personnel available.

Effect: Potential misstatements in financial statements may not be detected and is at risk for fraud.

Recommendation: We recommend that it would not be cost effective for the Organization to hire additional personnel to resolve this problem. Also we recommend the district consider the costs and benefits of separation of duties between personnel to ensure that internal controls are maintained as effectively as is possible with limited staff.

Response: We concur with the finding, but it is not economically feasible for corrective action to be taken.

2025-02. Late report submission

Condition: The Organization submitted the audit report after December 31, 2025.

Criteria: LRS 24:513A(5)(a)(I)

Cause: Financial information not readily available to the auditor in order to have the audit performed timely.

Effect: Misstatements in the financial statements may not be detected and the Organization management could not make educated, informed decisions.

Recommendation: We recommend the Organization have all financial information available to the auditor in order to have the audit performed timely.

Response: Management concurs with the recommendation and will implement as soon as possible.

Schedule 4

Families Helping Families of Northeast Louisiana Inc.
Summary of Prior Year Findings
For the Year Ended June 30, 2025

2024-01. Inadequate segregation of duties

Status: Unresolved - see 2025-01.