

232-HELP, INC.

FINANCIAL REPORT

Year Ended December 31, 2024

232-HELP, INC.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
232-HELP, Inc.
Lafayette, Louisiana

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of 232-HELP, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of 232-HELP, Inc. as of December 31, 2024, 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.

Basis for Opinion

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 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 232-HELP, Inc. and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management 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 representation 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 232-HELP, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Governmental 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 232-HELP, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Consider whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about 232-HELP, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2025, 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 effectiveness of 232-HELP, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering 232-HELP, Inc.'s internal control over financial reporting and compliance.

Darnall, Sikes & Frederick

(A Corporation of Certified Public Accountants)

Lafayette, Louisiana

June 24, 2025

232-HELP, INC.
STATEMENT OF FINANCIAL POSITION
December 31, 2024

ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	\$ 379,045
Investments	78,377
Restricted cash	59,469
Grants receivable	29,415
Other receivables	<u>250</u>
Total current assets	546,556
PROPERTY AND EQUIPMENT	331,698
OTHER ASSETS	
Prepaid insurance	7,751
Security deposit	<u>719</u>
Total other assets	<u>8,470</u>
TOTAL ASSETS	<u><u>\$ 886,724</u></u>
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Accounts payable	\$ 11,400
Accrued payroll	6,604
Refundable advances	<u>43,734</u>
Total current liabilities	<u>61,738</u>
TOTAL LIABILITIES	<u>61,738</u>
NET ASSETS	
With donor restriction	59,469
Without donor restrictions	<u>765,517</u>
TOTAL NET ASSETS	<u>824,986</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 886,724</u></u>

The Accompanying Notes are an Integral Part of These Financial Statements.

232-HELP, INC.
STATEMENT OF ACTIVITIES
Year Ended December 31, 2024

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS

PUBLIC SUPPORT

Grants and contracts	\$ 284,063
Donations	76,740
United Way	222,131
Fundraising	255,552
Covid-19 programs	<u>122,077</u>
Total public support	<u>960,563</u>

REVENUES

Dividend and interest	1,059
Gain (loss) on investment transactions:	
Unrealized	1,709
Realized	(512)
Miscellaneous	<u>1,971</u>
Total revenues	<u>4,227</u>

TOTAL PUBLIC SUPPORT, REVENUES AND NET ASSETS

RELEASED FROM RESTRICTIONS	<u>964,790</u>
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EXPENSES

Program activities	
Donated dental program	43,456
Information and referral	294,924
Other in-house programs	<u>179,341</u>
Total program activities expenses and losses	517,721
Supporting services	
Administrative expenses	275,068
Fundraising expenses	<u>120,032</u>
Total supporting services expenses and losses	395,100
 Total expenses	 <u>912,821</u>

Change in net assets	<u>\$ 51,969</u>
	(continued)

The Accompanying Notes are an Integral Part of These Financial Statements.

232-HELP, INC.
STATEMENT OF ACTIVITIES - CONTINUED
Year Ended December 31, 2024

NET ASSETS WITH DONOR RESTRICTIONS	
Donated dental program	\$ 500
Total net assets with donor restrictions	<u>500</u>
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS	500
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTION	<u>\$ 51,969</u>
CHANGE IN NET ASSETS	\$ 52,469
NET ASSETS AT BEGINNING OF YEAR (RESTATED)	<u>773,017</u>
NET ASSETS AT END OF YEAR	<u>\$ 824,986</u>

The Accompanying Notes are an Integral Part of These Financial Statements.

232-HELP, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended December 31, 2024

	Program Services			Supporting Services		Total Expenses
	Donated Dental Program	Information and Referral	Other In-House Programs	Management and General	Fundraising	
Advertising	\$ 194	\$ -	\$ -	\$ 7,392	\$ 2,226	\$ 9,812
After-hour services	-	41,800	-	-	-	41,800
Bank charges	-	-	-	654	-	654
Call process software	-	12,245	8,854	-	-	21,099
Computer expense	-	4,227	94	9,234	7,784	21,339
Credit card processing fee	-	-	488	536	5,692	6,716
Depreciation	-	-	-	21,034	-	21,034
Dues and subscriptions	-	6,791	-	416	-	7,207
Employee training	-	1,434	-	1,756	-	3,190
Event expense	-	-	-	-	72,391	72,391
Insurance	-	-	4,396	20,248	-	24,644
Janitorial	-	2,434	-	11,325	-	13,759
Meals/meetings	-	61	-	1,103	1,911	3,075
Miscellaneous expense	-	75	170	1,110	-	1,355
Office expense	-	1,003	-	7,442	-	8,445
Outreach expense	-	76	4,182	216	-	4,474
Postage	-	-	-	30	945	975
Professional fees	2,521	-	2,970	61,316	180	66,987
Program expenses	-	-	13,308	107	-	13,415
Repairs and maintenance	-	-	-	4,532	-	4,532
Salaries and related expenses	40,741	217,317	142,111	121,331	28,769	550,269
Seminars and conferences	-	5,807	50	-	-	5,857
Telephone and internet	-	1,654	2,017	2,023	-	5,694
Travel	-	-	84	-	134	218
Utilities	-	-	617	3,263	-	3,880
TOTAL EXPENSES	<u>\$ 43,456</u>	<u>294,924</u>	<u>\$ 179,341</u>	<u>\$ 275,068</u>	<u>\$ 120,032</u>	<u>\$ 912,821</u>

The Accompanying Notes are an Integral Part of These Financial Statements

232-HELP, INC.
STATEMENT OF CASH FLOWS
Year Ended December 31, 2024

	<u>2024</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets	\$ 52,469
Adjustments to Reconcile Change in Net Assets to Net Cash Flows from Operating Activities:	
Depreciation	21,034
Realized Loss on Investments	512
Unrealized Gain on Investments	(7,678)
Changes in Current Assets and Liabilities	
Grants Receivables	92,492
Prepaid Expenses	(5,001)
Accounts Payable	6,176
Accrued Payroll	6,549
Refundable Advances	<u>(3,152)</u>
Net Cash Provided by Operating Activities	<u>163,401</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds on Sales of Investment Securities	41,963
Purchases of Investment Securities	<u>(44,306)</u>
Net Cash Used by Investing Activities	<u>(2,343)</u>
Net Increase in Cash	161,058
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH OF \$58,969, BEGINNING OF YEAR	<u>277,456</u>
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH OF \$59,469, END OF YEAR	<u>\$ 438,514</u>

The Accompanying Notes are an Integral Part of These Financial Statements.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

232-HELP, Inc. (the Organization) 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 a Donated Dental Program, Information and Referral Program, 211 Provider Center, and Disaster Services.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

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.

Net Assets without Donor Restrictions – Net assets without donor restrictions are resources available to support operations and not subject to donor or grantor restrictions.

Net Assets with Donor Restrictions – Net assets with donor restrictions are resources that are subject to donor-imposed or grantor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature, such as those that are restricted by a donor that the resources be maintained in perpetuity.

Public Support and Revenue

Contributions and grants are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence or nature of any donor restrictions.

All donor restricted contributions, if any, are reported as increases in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Contributions of property and equipment or cash restricted to acquisition of property and equipment are reported as net assets with donor restrictions if the donor has restricted the use of the property or equipment to a particular program. If donors specify a length of time over which the property or equipment must be used, the restrictions expire evenly over the required period. Absent that type of restriction for use, the Organization considers the restriction met when the assets are placed in service.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and Revenue Recognition

Contributions are recognized when the donor makes a commitment to give and are considered to be available for unrestricted use unless specifically restricted by the donor. Contributions designated for a future period or restricted by the donor for a specific purpose are reported as increases to net assets with donor restrictions. Contributions whose restrictions have been met in the same reporting period are included as support in net assets without donor restrictions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the Statement of Financial Position. The Organization has \$43,734 in refundable advances as of December 31, 2024.

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.

Cash and Cash Equivalents

For purposes 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.

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.

Property and Equipment

Property and equipment are stated at cost for assets purchased and at fair value at the date of donation for contributed assets. Additions and betterments of \$500 or more are capitalized, while maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed. Depreciation is computed using the straight-line method over the estimated useful lives of the assets which range from 3 to 40 years.

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 cost of compensated absences when actually paid to employees.

Advertising Costs

Advertising costs are expensed as incurred. Total advertising cost was \$9,812 for the year ended December 31, 2024.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 as either program or supporting services. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Taxes

The Organization 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.

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 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.

Allowance for Credit Losses

The Organization periodically assesses its methodologies for estimating credit losses in consideration of actual experience, trends, and changes in the overall economic environment. Grant and other receivables are written off when management determines that the collectability of an account is not viable. As of December 31, 2024, management believes that no allowance is required.

Fair Value Consideration

Fair value is used to measure financial and certain nonfinancial assets and liabilities measured or disclosed at fair value on a recurring basis (at least annually). Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants.

The fair value hierarchy established and prioritized fair value measurements into three levels based on the nature of inputs. The hierarchy gives the highest priority to inputs based on market data from independent sources (observable inputs – Level 1) and the lowest priority to a reporting entity's internal assumptions based on the best information available when external market data is limited or unavailable (unobservable inputs – Level 3).

Fair value option allows organizations to choose, at specified election dates, to measure eligible financial assets and financial liabilities at fair value that are not otherwise required to be measured at fair value. If an organization elects the fair value option for an eligible item, changes in that item's fair value in subsequent reporting periods must be recognized in current earnings. The fair value option was not elected for the measurements of any eligible assets or liabilities.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value Consideration (Continued)

The estimated fair values of each organization's short-term financial instruments (primarily cash and cash equivalents, receivables, accounts payable, accrued expenses, short-term debt and lines of credit) approximate their individual carrying amounts due to the relatively short period between their origination and expectation realization or payment. Based on market rates to similar loans, the fair value of long-term debt approximates their carrying value.

NOTE 2 LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of December 31, 2024, reduced by amounts that are not available to meet general expenditures because of donor-imposed regulations and board designations.

	2024
Cash and Cash Equivalents	\$ 379,045
Investments	78,377
Grants Receivable	29,415
Other Receivable	<u>250</u>
Total Assets Available to Meet	
General Expenditures Within One Year	<u>\$ 487,087</u>

NOTE 3 INVESTMENTS AND FAIR VALUE MEASUREMENTS

The fair value of a financial instrument is the current amount that would be exchanged between willing parties, other than in a forced liquidation. Fair value is best described based upon quoted market prices.

The Organization utilizes fair value measurements to record fair value adjustments to investments and to determine fair value disclosures. Investments are recorded at fair value on a recurring basis. The Organization has no assets or liabilities recorded at their fair value on a recurring basis.

The Organization uses a three-tier fair value hierarchy which prioritizes the inputs used in measuring fair value as follows:

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 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.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 3 INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

As of December 31, 2024, all of the Organization investments are Level 1.

Investments at December 31, 2024, are summarized as follows:

	Costs	Fair Value	Unrealized Appreciation
Equities	\$ 68,449	\$ 69,733	\$ 1,284
Mutual Funds	5,768	5,981	213
Other	2,450	2,663	213
Total	<u>\$ 76,667</u>	<u>\$ 78,377</u>	<u>\$ 1,710</u>

The following schedule summarizes the investment return in the statement of activities:

Dividends and Interest	\$ 2,701
Realized Loss	(512)
Unrealized Gain	1,709
External Investment Expenses	<u>(1,642)</u>
	<u>\$ 2,256</u>

Investment revenues are reported net of related external and direct internal investment expenses in the Statement of Activities. The amount of expenses netted with revenues was \$1,059, for the year ended December 31, 2024.

NOTE 4 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
Donated Dental Program	42,688
Flood Victims' Fund	508
Roof & Renovations	38
Grants	<u>11,676</u>
Total Net Assets with Donor Restrictions	<u>\$ 59,469</u>

For the year ended December 31, 2024, there were no net assets were released from donor restrictions.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 5 PROPERTY AND EQUIPMENT

Property and equipment consist of the following as of December 31, 2024:

Building and Improvements	\$ 472,705
Equipment	126,142
Land	<u>30,926</u>
Total Property and Equipment	629,773
Less: Accumulated Depreciation	<u>(298,075)</u>
Total Net Assets with Donor Restrictions	<u>\$ 331,698</u>

Total depreciation expense for the year ended December 31, 2024 was \$21,034.

NOTE 6 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. There were no contributed services for the year ended December 31, 2024.

NOTE 7 LITIGATION AND OTHER MATTERS

There is no litigation pending against the Organization. The Organization's management believes that any potential lawsuits would be adequately covered by insurance or resolved without any material impact upon the Organization's financial statements.

NOTE 8 CONCENTRATION OF CREDIT RISKS

The Organization maintains its cash balances in one financial institution. The balances at the financial institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At December 31, 2024, the Organization's uninsured balance totaled \$188,870. The Organization believes it is not exposed to any significant credit risk on its cash and equivalent balances.

The majority of the Organization's revenues and grants receivable are from sub grants of the Louisiana Department of Health and Department of Family and Child Services. A change in the funding could substantially affect the operations of the Organization.

NOTE 9 NONCOMPLIANCE WITH GRANTOR RESTRICTIONS

Financial awards from federal, state, and local governmental entities in the form of grants are subject to special audit. Such audits could result in claims against the Organization for disallowed costs or noncompliance with grantor restrictions. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined at this date.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 10 COMPENSATION, BENEFITS AND OTHER PAYMENTS TO EXECUTIVE DIRECTOR

A detail of compensation, benefits, and other payments paid to Executive Director, Edie Couvillon Aymond, for the year ended December 31, 2024 is as follows:

<u>Purpose</u>	<u>Amount</u>
Salary and Related Expenses	\$ 61,911
Seminars/Conferences	\$ 1,605

NOTE 11 PRIOR PERIOD ADJUSTMENT

A prior period adjustment was made to record \$115,059 of grant income/grant receivable restating net assets at December 31, 2023 from \$664,806 to \$773,017.

NOTE 12 SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through June 24, 2025, the date which the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

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
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, 2024, 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 June 24, 2025.

Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing an 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 232-HELP, Inc.'s internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 financial statement. 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.

Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document, therefore its distribution is not limited.

Darnall, Sikes & Frederick

(A Corporation of Certified Public Accountants)

Lafayette, Louisiana

June 24, 2025

232-HELP, INC.
SCHEDULE OF DONOR RESTRICTED ACITIVTY
Year Ended December 31, 2024

	<u>Lucky 7</u>	<u>Project Rx</u>	<u>Donated Dental Program</u>	<u>Flood Victims' Fund</u>	<u>Roof & Renovation</u>	<u>Grants</u>	<u>Total</u>
Beginning Balance	\$ 478	\$ 4,081	\$ 42,188	\$ 508	\$ 38	\$ 11,676	\$ 58,969
Support and Interest Received	-	-	500	-	-	-	500
Released from Restrictions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets with Donor Restrictions by Program	<u>-</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>
Total Net Assets with Donor Restrictions	<u>\$ 478</u>	<u>\$ 4,081</u>	<u>\$ 42,688</u>	<u>\$ 508</u>	<u>\$ 38</u>	<u>\$ 11,676</u>	<u>\$ 59,469</u>

See Independent Auditors' Report

232-HELP, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024

We have audited the financial statements of 232-HELP, Inc. as of and for the year ended December 31, 2024, and have issued our report thereon dated June 24, 2025. We conducted our audit in accordance with generally accepted auditing standards of the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by Comptroller General of the United States. Our audit of the financial statements of December 31, 2024 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

Compliance 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.

Section III. Federal Award Findings and Questioned Costs

This section is not applicable for the fiscal year ending December 31, 2024.

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SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2024

There were no prior year findings.