

**232-HELP, INC.**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION**

**YEAR ENDED DECEMBER 31, 2017**

232-HELP, INC.

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## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of 232-HELP, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2017, and the related statement of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatements 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 consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of 232-HELP, Inc. as of December 31, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2018, on our consideration of 232-HELP, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering 232-HELP, Inc.'s internal control over financial reporting and compliance.

The supplemental information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

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

Lafayette, Louisiana  
June 25, 2018

## **FINANCIAL STATEMENTS**

232-HELP, INC.

STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED DECEMBER 31, 2017

ASSETS

Current Assets	
Cash	\$ 86,354
Investments	70,423
Restricted Cash	68,659
Accounts Receivable	500
Grants Receivable	<u>20,047</u>
Total Current Assets	<u>245,983</u>
Fixed Assets	
Land	30,926
Building	346,493
Leasehold Improvements	125,420
Equipment	131,373
Less: Accumulated Depreciation	<u>(179,547)</u>
Net Fixed Assets	<u>454,665</u>
Other Assets	
Prepaid Expenses	1,423
Computer Software, Net Accumulated Amortization of \$4,718	<u>7,087</u>
Total Other Assets	<u>8,510</u>
Total Assets	<u>\$ 709,158</u>

LIABILITIES AND NET ASSETS

Current Liabilities	
Other Current Liabilities	\$ <u>114,056</u>
Total Current Liabilities	<u>114,056</u>
Net Assets	
Temporarily Restricted	68,659
Unrestricted	<u>526,443</u>
Total Net Assets	<u>595,102</u>
Total Net Assets and Liabilities	<u>\$ 709,158</u>

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

232-HELP, INC.

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2017

UNRESTRICTED NET ASSETS	
Miscellaneous Donations	\$ 60,377
Miscellaneous Revenue	33,989
Donated Services	152,586
United Way	120,563
Grant - Jewell P. Lowe Foundation	8,018
Fundraising Revenue	265,460
Fundraising Revenue-In-Kind Donations	39,640
Dental - Unrestricted	33,000
Non-Cash Donations	5,780
United Way-Other	500
Realized Gain	3,295
Interest/Dividend Income	3,468
Unrealized Gain/(Loss) on Investments	1,716
Total Unrestricted Support	<u>728,392</u>
NET ASSETS RELEASED FROM RESTRICTIONS	
DDP	14,722
Project Rx	564
Flood Victims' Fund	4,523
Crisis Connection Center	40,380
Roof & Renovation	31,647
Grant Income	65,161
Total Net Assets Released from Restrictions	<u>156,997</u>
Total Unrestricted Support and Net Assets Released from Restrictions	<u>885,389</u>
EXPENSES	
Program Services:	
DDP	214,481
Information and Referral	228,606
Project RX	564
Crisis Connection Center	40,380
Diabetes Education	18,360
Other In-House Programs	38,342
Total Program Services	<u>540,733</u>
Supporting Services:	
General and Administrative	222,523
Fundraising	162,509
Total Supporting Services	<u>385,032</u>
Total Expenses	<u>925,765</u>
Decrease in Unrestricted Net Assets	<u>\$ (40,376)</u>

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

232-HELP, INC.

STATEMENT OF ACTIVITIES - CONTINUED  
FOR THE YEAR ENDED DECEMBER 31, 2017

TEMPORARILY RESTRICTED NET ASSETS	
DDP Contract	\$ 8,300
Rx Support	4,725
Flood Victims' Fund	5,000
Crisis Connection Center	48,300
Roof & Renovation	31,685
Grant Income	12,000
Lafayette Parish Government	<u>54,209</u>
Total Temporarily Restricted Net Assets	<u>164,219</u>
NET ASSETS RELEASED FROM RESTRICTIONS	
DDP	(14,722)
Project Rx	(564)
Flood Victims' Fund	(4,523)
Crisis Connection Center	(40,380)
Roof & Renovation	(31,647)
Grant Income	<u>(65,161)</u>
Total Net Assets Released from Restrictions	<u>(156,997)</u>
INCREASE IN TEMPORARILY RESTRICTED NET ASSETS	7,222
DECREASE IN UNRESTRICTED NET ASSETS	<u>(40,376)</u>
DECREASE IN NET ASSETS	(33,154)
NET ASSETS AT BEGINNING OF YEAR	<u>628,256</u>
NET ASSETS AT END OF YEAR	<u>\$ 595,102</u>

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

232-HELP, INC.

STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2017

	Program Services						Supporting Services		Total
	Information and Referral DDP	Project RX	Crisis Connection Center	Diabetes Education	Other In-House Programs	General and Administrative	Fundraising		
Advertising	\$ 294	\$ 178	\$ -	\$ -	\$ 956	\$ -	\$ 827	\$ -	\$ 2,255
Amortization Expense	-	-	-	-	-	-	3,809	-	3,809
Bank Charges	-	-	-	-	-	-	495	-	495
Computer Expense	-	1,796	-	-	-	-	2,498	2,966	7,260
Credit Card Processing Fee	9	-	-	-	-	-	64	1,541	1,614
Depreciation	-	-	-	-	-	18,263	2,752	-	21,015
Donated Professional Services	152,586	-	-	-	-	-	5,780	-	158,366
Dues and Subscriptions	-	-	-	-	-	-	1,954	-	1,954
Employee Training	-	341	-	747	-	-	4,134	-	5,222
Event Expense	-	-	-	-	-	-	521	95,075	95,596
Insurance	-	1,470	-	-	-	14,900	(4,371)	-	11,999
Investment Expenses	-	-	-	-	-	-	816	-	816
Meals/Entertainment	904	-	-	-	-	-	1,455	-	2,359
Meetings	-	-	-	-	-	-	319	-	319
Miscellaneous	-	-	-	-	219	381	84	-	684
Other Expenses	-	-	-	-	-	-	248	-	248
Office Expense	-	-	-	33	-	1,308	28,393	35	29,769
Outreach Expense	-	-	-	101	1,505	-	3,961	617	6,184
Postage	-	-	-	-	-	-	1,843	-	1,843
Professional Fees	-	-	564	-	-	-	25,104	-	25,668
Program Expenses	15,907	44,579	-	2,007	-	-	2,820	-	65,313
Repairs and Maintenance	-	-	-	-	-	-	5,193	-	5,193
Salaries and Related Expenses	42,146	169,739	-	36,690	15,572	2,320	129,625	62,275	458,367
Seminars and Conferences	-	-	-	-	-	-	2,010	-	2,010
Software User Fees	-	1,380	-	240	-	-	-	-	1,620
Taxes and Licenses	-	-	-	-	-	-	70	-	70
Telephone	2,222	1,000	-	562	-	1,111	-	-	4,895
Travel	-	-	-	-	108	59	1,312	-	1,479
Utilities	413	8,123	-	-	-	-	807	-	9,343
<b>Total Expenses</b>	<b>\$ 214,481</b>	<b>\$ 228,606</b>	<b>\$ 564</b>	<b>\$ 40,380</b>	<b>\$ 18,360</b>	<b>\$ 38,342</b>	<b>\$ 222,523</b>	<b>\$ 162,509</b>	<b>\$ 925,765</b>

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

232-HELP, INC.

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2017

**CASH FLOWS FROM OPERATING ACTIVITIES**

Decrease in Net Assets	\$ (33,154)
Adjustments to Reconcile Decrease in Net Assets to Net Cash Provided By Operating Activities	
Amortization	3,809
Depreciation	21,015
Unrealized Gain	(1,716)
Changes in Assets and Liabilities:	
Accounts Receivable	(14,209)
Prepaid Expenses	5,680
Other Payables	92,368
Payroll Liabilities	(980)
Accounts Payable	<u>(21,059)</u>
Net Cash Provided By Operating Activities	<u>51,754</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchase of Property, Plant and Equipment	(32,647)
Purchase of Intangible Assets	(904)
Purchase of Investments	(30,853)
Sales of Investments	<u>90,816</u>
Net Cash Provided By Investing Activities	<u>26,412</u>

**NET INCREASE IN CASH** 78,166

Cash at beginning of year (including restricted cash of \$61,438) 76,847

Cash at end of year (including restricted cash of \$68,659) \$ 155,013

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

**232-HELP, INC.**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

The Organization administers the following programs:

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

**Basis of Presentation** - The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

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

**Contributions** - Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

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

**Recognition of Donor Restrictions** - Contributions are recognized as revenue when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified as unrestricted net assets.

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

**232-HELP, INC.**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

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

232-HELP's cash and cash equivalents consist of amounts in demand deposit accounts and money market savings accounts. Included in total cash is restricted cash of \$68,659.

**Property and Equipment** - The Organization capitalizes all expenditures in excess of \$500 for property and equipment at historical cost. Donated property and equipment are valued at fair market value at the time of donation. If donors stipulate how the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support.

Depreciation is computed using the straight-line method over the assets' useful lives. Depreciation expense was \$21,015 for the year ended December 31, 2017.

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

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

**Advertising** - The Organization uses advertising to promote its programs among the individuals it serves. The cost of this advertising is expensed as incurred. Advertising costs totaled \$2,255 for the year ended December 31, 2017.

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

**(B) CONCENTRATION OF CREDIT RISK**

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

As of December 31, 2017, the bank deposits totaled \$155,013 at two financial institutions. These deposits are secured from risk by \$250,000 of federal deposit insurance per financial institution. As of December 31, 2017, all amounts were fully insured.

**232-HELP, INC.**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**(C) INVESTMENTS**

Investments are carried at their fair value, which equals quoted market value. Investments at December 31, 2017 are summarized as follows:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized (Depreciation)/ Appreciation</u>
Equities	\$ 14,887	\$ 16,294	\$ 1,407
Mutual Funds	<u>53,820</u>	<u>54,129</u>	<u>309</u>
Total	<u>\$ 129,697</u>	<u>\$ 70,423</u>	<u>\$ 1,716</u>

**(D) FAIR VALUE MEASUREMENTS**

Fair values of assets measured on a recurring basis at December 31, 2017 are as follows:

	<u>Fair Value</u>	<u>Quoted Prices In Active Markets for Identical Assets (Level 1)</u>
Equities	\$ 16,294	\$ 16,294
Mutual Funds	<u>4,129</u>	<u>54,129</u>
Total	<u>\$ 70,423</u>	<u>\$ 70,423</u>

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

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

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

Level 3—Inputs to the valuation methodology are unobservable and significant to the fair value measurement. As of December 31, 2017, all of the Organization's investments are Level 1.

**232-HELP, INC.**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**(E) PROPERTY, PLANT AND EQUIPMENT**

The following is a summary of property, plant, and equipment as of December 31, 2017:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Assets not being depreciated				
Land	<u>\$ 30,926</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,926</u>
Assets being depreciated				
Building	\$ 314,846	\$ 31,647	\$ -	\$ 346,493
Building Improvements	124,420	1,000	-	125,420
Furniture and Equipment	<u>131,373</u>	<u>-</u>	<u>-</u>	<u>131,373</u>
Total assets being depreciated	570,639	32,647	-	603,286
Less: Accumulated Depreciation	<u>(158,532)</u>	<u>(21,015)</u>	<u>-</u>	<u>(179,547)</u>
Net Property, Plant and Equipment	<u>\$ 443,033</u>	<u>\$ 11,632</u>	<u>\$ -</u>	<u>\$ 454,665</u>

The depreciation expense for the year 2017 is \$21,015.

**(F) TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets are available for the following specific program services:

Lucky 7	\$ 478
Project Rx	4,161
Crisis Connection Center	7,920
DDP	43,188
Flood Victims' Fund	508
Roof & Renovations	38
Grants	<u>12,366</u>
Total Temporarily Restricted Net Assets	<u>\$ 68,659</u>

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

Project RX	\$ 564
Crisis Connection Center	40,380
DDP	14,722
Flood Victims' Fund	4,523
Roof & Renovations	31,647
Grants	<u>65,161</u>
Total Restrictions Released	<u>\$ 156,997</u>

**232-HELP, INC.**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**(G) CONTRIBUTED SERVICES**

232-HELP, Inc. receives a significant amount of contributed services from unpaid volunteers who provide medical and dental services to people who are otherwise unable to receive these services. These amounts have been included in the statement of activities.

**(H) COMPENSATED ABSENCES**

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

**(I) RELATED PARTY**

For the year ended December 31, 2017, the accounting firm of Prejean, Romero, & McGee is performing monthly bookkeeping and payroll services for 232-HELP. One of the partners of this firm, Mr. Ron Prejean, is also a board member of 232-HELP. The Organization paid Prejean, Romero & McGee \$12,000 for accounting service as of December 31, 2017.

**(J) FINANCIAL INSTRUMENTS**

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

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

**(K) COMPENSATION, BENEFITS AND OTHER PAYMENTS TO EXECUTIVE DIRECTOR**

A detail of compensation, benefits, and other payments paid to Rae Logan, Executive Director, for the year ended December 31, 2017.

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 49,788

**(L) EVALUATION OF SUBSEQUENT EVENTS**

The Organization has evaluated subsequent events through June 25, 2018, the date which the financial statements were available to be issued.

**SUPPLEMENTARY INFORMATION**

# WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON, L.L.C.

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

JOHN W. WRIGHT, CPA \*

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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, 2017, and the related statement of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 25, 2018.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered 232-HELP, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 232-HELP, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies.

Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether 232-HELP, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

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

Lafayette, Louisiana  
June 25, 2018

232-HELP, INC.

SUPPLEMENTAL INFORMATION

SCHEDULE OF TEMPORARILY RESTRICTED ACTIVITY  
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Lucky 7</u>	<u>Project Rx</u>	<u>Crisis Connection Center</u>	<u>DDP</u>	<u>Flood Victims' Fund</u>	<u>Roof &amp; Renovation</u>	<u>Grants</u>	<u>Total</u>
Beginning Balance	\$ 478	\$ -	\$ -	\$ 49,610	\$ 31	\$ -	\$ 11,318	\$ 61,437
Support and Interest Received	-	4,725	48,300	8,300	5,000	31,685	52,000	150,010
Released From Restrictions	-	(564)	(40,380)	(14,722)	(4,523)	(31,647)	(50,952)	(142,788)
Change in Temporarily Restricted Net Assets By Specific Program	-	4,161	7,920	(6,422)	477	38	1,048	7,222
Total Temporarily Restricted Net Assets	\$ 478	\$ 4,161	\$ 7,920	\$ 43,188	\$ 508	\$ 38	\$ 12,366	\$ 68,659

See Independent Auditors' Report.

**232-HELP, INC.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2017**

We have audited the financial statements of 232-HELP, Inc. as of and for the year ended December 31, 2017, and have issued our report thereon dated June 25, 2018. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2017 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  Yes  No

Material Weaknesses  Yes  No

Compliance

Noncompliance Material to Financial Statements  Yes  No

b. *Federal Awards*

This section is not applicable.

***Section II - Financial Statement Findings***

There were no findings in the current year.

**232-HELP, INC.**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2017**

There were no prior year findings.