

232-HELP, INC.

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

YEAR ENDED DECEMBER 31, 2023

232-HELP, INC.

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INDEPENDENT AUDITORS' REPORT

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ALAN M. TAYLOR, CPA

TINA B. VIATOR, CPA

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

Report on the Audit of Financial Statements

Opinion

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, 2023, 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, 2023, 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 Auditors' 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 other 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 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 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.

Auditors' 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 auditors' 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 judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards 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 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.
- Conclude 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with the auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 12, 2024, on our consideration of 232-HELP, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provision of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely 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.

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

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

Lafayette, Louisiana
August 12, 2024

FINANCIAL STATEMENTS

232-HELP, INC.

**STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 2023**

ASSETS

Current Assets	
Cash	\$ 218,487
Investments	76,215
Restricted Cash	58,969
Grants Receivable	6,848
Other Receivables	250
Total Current Assets	<u>360,769</u>
Fixed Assets	
Land	30,926
Building	346,493
Building Improvements	126,212
Equipment	114,338
Less: Accumulated Depreciation	<u>(265,236)</u>
Net Fixed Assets	<u>352,733</u>
Other Assets	
Prepaid Insurance	2,750
Security Deposit	719
Total Other Assets	<u>3,469</u>
Total Assets	<u>\$ 716,971</u>

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts Payable	5,224
Accrued Expenses	55
Refundable Advances	46,886
Total Current Liabilities	<u>52,165</u>
Total Liabilities	<u>52,165</u>
Net Assets	
Net Assets with Donor Restrictions	58,969
Net Assets without Donor Restrictions	605,837
Total Net Assets	<u>664,806</u>
Total Net Assets and Liabilities	<u>\$ 716,971</u>

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

232-HELP, INC.

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023**

NET ASSETS WITHOUT DONOR RESTRICTIONS

Donations	\$ 8,078
Grants and Contracts	206,423
United Way	120,000
Fundraising Revenue	281,705
In-Kind Donations	73,558
Covid-19 Programs	6,820
Miscellaneous Revenue	392
Dividend and Interest Income	2,665
Realized Loss on Investments	(7,403)
Unrealized Gain on Investments	<u>9,202</u>
 Total Unrestricted Support	 <u>701,440</u>

NET ASSETS RELEASED FROM DONOR RESTRICTIONS

Donated Dental Program	<u>5,400</u>
Total Net Assets Released from Donor Restrictions	<u>5,400</u>

Total Unrestricted Support and Net Assets Released from Donor Restrictions	<u>706,840</u>
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EXPENSES

Program Services:	
Donated Dental Program	119,358
Information and Referral	286,592
Other In-House Programs	<u>141,539</u>
Total Program Services	<u>547,489</u>

Supporting Services:	
General and Administrative	215,232
Fundraising	<u>107,332</u>
Total Supporting Services	<u>322,564</u>

Total Expenses	<u>870,053</u>
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Decrease in Net Assets without Donor Restrictions	<u>\$ (163,213)</u>
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The accompanying notes are an integral part of these financial statements.

232-HELP, INC.

**STATEMENT OF ACTIVITIES - continued
FOR THE YEAR ENDED DECEMBER 31, 2023**

NET ASSETS WITH DONOR RESTRICTIONS	
Donated Dental Program	\$ 3,650
Total Net Assets with Donor Restrictions	<u>3,650</u>
NET ASSETS RELEASED FROM DONOR RESTRICTIONS	
Donated Dental Program	<u>(5,400)</u>
Total Net Assets Released from Donor Restrictions	<u>(5,400)</u>
DECREASE IN NET ASSETS WITH DONOR RESTRICTIONS	(1,750)
DECREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>\$ (163,213)</u>
DECREASE IN NET ASSETS	\$ (164,963)
NET ASSETS AT BEGINNING OF YEAR	<u>829,769</u>
NET ASSETS AT END OF YEAR	<u><u>\$ 664,806</u></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, 2023

	Program Services			Supporting Services		Total
	Donated Dental Program	Information and Referral	Other In-House Programs	General and Administrative	Fundraising	
Advertising	\$ -	\$ -	\$ 60	\$ 43	\$ 3,200	\$ 3,303
After-Hours Services	-	45,600	-	-	-	45,600
Bank Charges	-	-	-	550	-	550
Call Process Software	-	14,153	10,597	-	-	24,750
Computer Expense	-	5,102	815	5,050	2,433	13,400
Credit Card Processing Fee	-	-	-	45	4,355	4,400
Depreciation	-	-	-	21,875	-	21,875
Donated Professional Services	73,558	-	-	-	-	73,558
Dues and Subscriptions	-	2,341	366	529	510	3,746
Employee Training	-	-	42	-	-	42
Event Expense	-	-	-	-	58,538	58,538
Insurance	-	-	4,646	17,252	-	21,898
Janitorial	-	-	-	13,000	-	13,000
Meals/Meetings	-	210	-	1,267	284	1,761
Miscellaneous Expenses	-	-	-	2,105	1	2,106
Office Expense	-	-	36	3,349	-	3,385
Outreach Expense	-	26	-	104	-	130
Postage	-	68	-	367	958	1,393
Professional Fees	6,800	-	2,697	20,903	-	30,400
Program Expenses	-	-	29,076	-	-	29,076
Repairs and Maintenance	-	-	-	3,771	-	3,771
Salaries and Related Expenses	39,000	215,887	90,293	121,231	36,840	503,251
Seminars and Conferences	-	198	-	-	-	198
Taxes and Licenses	-	-	-	203	-	203
Telephone and Internet	-	934	678	1,657	-	3,269
Travel	-	2,073	33	134	213	2,453
Utilities	-	-	2,200	1,797	-	3,997
Total Expenses	<u>\$ 119,358</u>	<u>\$ 286,592</u>	<u>\$ 141,539</u>	<u>\$ 215,232</u>	<u>\$ 107,332</u>	<u>\$ 870,053</u>

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

232-HELP, INC.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2023**

CASH FLOWS FROM OPERATING ACTIVITIES	
Decrease in Net Assets	\$ (164,963)
Adjustments to Reconcile Decrease in Net Assets to Net Cash Used in Operating Activities	
Depreciation	21,875
Realized Loss on Investments	7,403
Unrealized Gain on Investments	(8,932)
Changes in Assets and Liabilities:	
Prepaid Expenses	(328)
Grants Receivable	46,661
Other Receivables	(250)
Security Deposits	(719)
Accounts Payable	(18,088)
Accrued Expenses	55
Refundable Advances	<u>33,231</u>
Net Cash Used in Operating Activities	<u>(84,055)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds on Sales of Investment Securities	83,063
Purchase of Investment Securities	<u>(88,731)</u>
Net Cash Used in Investing Activities	<u>(5,668)</u>
NET DECREASE IN CASH	(89,723)
Cash at Beginning of Year (including restricted cash of \$60,719)	<u>367,179</u>
Cash at End of Year (including restricted cash of \$58,969)	<u>\$ 277,456</u>

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

232-HELP, INC.

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2023

(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:

Donated Dental Program Information and Referral 211 Provider Center Disaster Services

Basis of Presentation - The Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

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

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

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

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, 2023, management believes that no allowance is required.

Revenue Recognition - The Organization recognizes contributions when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

The Organization receives support in the form of grants from federal, state, and local governmental agencies, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the Statement of Financial Position. The Organization has \$46,886 in refundable advances as of December 31, 2023.

Grants and contributions are recorded depending on the existence or nature of any donor restrictions. Support that is restricted by a donor is reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or a purpose restriction is accomplished), net assets are reclassified to net assets without donor restrictions and reported in the Statement of Activities and Changes in Net Assets as net assets released from restrictions. Donor restricted contributions whose restrictions are met in the same reporting period are reported as revenue without donor restrictions.

232-HELP, INC.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

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

232-HELP, Inc.'s cash and cash equivalents consist of amounts in demand deposit accounts and money market savings accounts. Included in total cash is restricted cash of \$60,719.

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

Depreciation is computed using the straight-line method over the assets' useful lives. Depreciation expense was \$73,558 for the year ended December 31, 2023.

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.

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.

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 \$3,303 for the year ended December 31, 2023.

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.

New Accounting Standards - In June 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2016-13, Financial Instruments – Credit Losses ("Topic 326"). The ASU requires a financial asset to be measured at amortized cost and introduces a new impairment model, The Current Expected Credit Losses model, which replaces the current incurred loss impairment model with one that is based on expected losses. The Organization adopted Topic 326 on January 1, 2023, under the modified retrospective transition approach with the cumulative effect of application recognized at the effective date. At the transition date, the Organization determined that there was no impact on the financial statements as a result of adoption.

232-HELP, INC.

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023**

(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, 2023, the bank deposits totaled \$277,179 at one financial institution. The Federal Deposit Insurance Corporation (FDIC) secures up to \$250,000 of these deposits. As of December 31, 2023, \$27,179 was under-insured. It is the opinion of management that the solvency of the referenced financial instruments is not of particular concern at this time.

(C) INVESTMENTS

Investments are carried at their fair value, which equals the quoted market value. Investments at December 31, 2023, are summarized as follows:

	Cost	Fair Value	Unrealized Appreciation
Equities	\$ 67,803	\$ 69,242	\$ 1,439
Mutual Funds	5,397	5,458	61
Other	<u>1,664</u>	<u>1,515</u>	<u>(149)</u>
Total	<u>\$ 74,864</u>	<u>\$ 76,215</u>	<u>\$ 1,351</u>

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

Dividends and Interest	\$ 3,334
Realized Loss	(7,403)
Unrealized Gain	9,202
External Investment Expenses	<u>(669)</u>
	<u>\$ 4,464</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 \$669, for the year ended December 31, 2023.

(D) FAIR VALUE MEASUREMENTS

Fair values of assets measured on a recurring basis at December 31, 2023, are as follows:

	Fair Value	Quoted Prices In Active Market For Identical Assets (Level 1)
Equities	\$ 69,242	\$ 69,242
Mutual Funds	5,458	5,458
Other	<u>1,515</u>	<u>1,515</u>
Total	<u>\$ 76,215</u>	<u>\$ 76,215</u>

232-HELP, INC.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

(D) FAIR VALUE MEASUREMENTS – continued

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, 2023, all of the Organization’s investments are Level 1.

(E) 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.

(F) 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	42,188
Flood Victims’ Fund	508
Roof & Renovations	38
Grants	<u>11,676</u>
Total Net Assets with Donor Restrictions	<u>\$ 58,969</u>

For the year ended December 31, 2023, \$1,750 in net assets were released from donor restrictions.

232-HELP, INC.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

(G) CONTRIBUTED SERVICES

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

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

Donated Professional Services	<u>\$ 73,558</u>
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(I) 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.

(J) RELATED PARTY

The Executive Director is a relative of one of the board members. See compensation at Note K.

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

A detail of compensation, benefits, and other payments paid to Executive Director, Chris Roy, for the year ended December 31, 2023.

<u>Purpose</u>	<u>Amount</u>
Salary and Related Expenses	\$ 73,341
Conference/Travel	\$ 1,112
Dues and Memberships	\$ 1,200

(L) LIQUIDITY AND AVAILABILITY

The Organization has \$301,800 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditures consisting of cash of \$218,487, investments of \$76,215, and receivables of \$7,098. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date.

(M) SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through August 12, 2024, the date which the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

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

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, 2023, and the related statement of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 12, 2024.

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 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 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 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.

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

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

Lafayette, Louisiana
August 12, 2024

232-HELP, INC.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023**

We have audited the financial statements of 232-HELP, Inc. as of and for the year ended December 31, 2023, and have issued our report thereon dated August 12, 2024. 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, 2023, resulted in an unmodified opinion.

Section I - Summary of Auditors' Reports

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

Internal Control

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

Compliance

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

This section is not applicable.

Section II - Financial Statement Findings

There were no findings in the current year.

232-HELP, INC.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2023**

There were no prior year findings.