

**Families Helping Families
of Greater Baton Rouge, Inc.
Baton Rouge, Louisiana
June 30, 2018**

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**HAWTHORN
WAYMOUTH
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Certified Public Accountants

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Independent Auditor's Report

Board of Directors
Families Helping Families of Greater Baton Rouge, Inc.
Baton Rouge, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of Families Helping Families of Greater Baton Rouge, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Families Helping Families of Greater Baton Rouge, Inc. as of June 30, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2018, on our consideration of Families Helping Families of Greater Baton Rouge, 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 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 Families Helping Families of Greater Baton Rouge, 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 Families Helping Families of Greater Baton Rouge, Inc.'s internal control over financial reporting and compliance.

Hawthorn, Waymouth & Carroll, LLP.

December 3, 2018

Families Helping Families of Greater Baton Rouge, Inc
Statements of Financial Position
As of June 30, 2018 and 2017

Assets

	2018	2017
Current Assets		
Cash and cash equivalents	\$ 181,288	\$ 206,800
Accounts receivable, net	34,186	27,875
Prepaid expenses	170	170
Total current assets	215,644	234,845
Property and Equipment, net	484,456	503,736
Total assets	\$ 700,100	\$ 738,581

Liabilities and Net Assets

Current Liabilities		
Current maturity of long-term debt	\$ 18,875	\$ 18,053
Unrelated business income taxes payable	2,399	7,653
Accounts payable	4,587	742
Accrued liabilities	25,369	15,609
Total current liabilities	51,230	42,057
Long-Term Debt, less current maturity	319,494	338,213
Unrestricted Net Assets	329,376	358,311
Total liabilities and net assets	\$ 700,100	\$ 738,581

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

Families Helping Families of Greater Baton Rouge, Inc
Statements of Activities
Years Ended June 30, 2018 and 2017

	2018	2017
Revenue and Other Support		
Contracts and grants	\$ 288,303	\$ 311,166
Fundraising	153,770	128,887
Contributions	37,089	21,935
Rent	14,200	12,750
Interest	211	231
Miscellaneous	4,940	7,016
	498,513	481,985
Expenses		
Program Expenses	371,168	350,065
Management and General	82,618	100,748
Fundraising	63,253	59,096
	517,039	509,909
Change in Net Assets Before Unrelated Business Income Tax	(18,526)	(27,924)
Unrelated Business Income Tax	10,409	11,748
	(8,117)	(16,176)
Change in Net Assets	(28,935)	(39,672)
Unrestricted Net Assets, beginning of period	358,311	397,983
	329,376	358,311
Unrestricted Net Assets, end of period	\$ 329,376	\$ 358,311

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

Families Helping Families of Greater Baton Rouge, Inc
Statements of Functional Expenses
Years Ended June 30, 2018 and 2017

	June 30, 2018				June 30, 2017			
	Program	Management and General	Fundraising	Total	Program	Management and General	Fundraising	Total
Accounting services	\$ -	\$ -	\$ 3,128	\$ 3,128	\$ -	\$ -	\$ 1,938	\$ 1,938
Advertising	-	1,057	353	1,410	-	1,347	-	1,347
Audit fees	-	10,225	1,000	11,225	-	11,861	989	12,850
Conference and convention	-	-	-	-	875	-	-	875
Consulting	132	528	-	660	332	1,328	-	1,660
Contract labor	13,185	-	1,000	14,185	645	-	-	645
Depreciation	16,388	2,892	-	19,280	16,061	4,015	-	20,076
Dues and subscriptions	70	-	-	70	299	-	-	299
Education and training	439	421	-	860	1,587	1,524	-	3,111
Equipment rental	422	74	-	496	181	45	-	226
Insurance	15,423	255	775	16,453	8,864	5,292	289	14,445
Interest	15,918	1,192	-	17,110	17,397	1,513	-	18,910
Miscellaneous	-	3,696	4,947	8,643	-	3,847	1,868	5,715
Office supplies	2,298	406	300	3,004	3,161	790	8,442	12,393
Payroll	255,057	45,010	18,979	319,046	250,482	44,203	20,136	314,821
Payroll taxes	27,474	4,848	1,000	33,322	23,570	2,000	791	26,361
Postage and shipping	3,005	751	-	3,756	1,340	302	33	1,675
Printing and publications	-	6,105	552	6,657	-	5,395	1,172	6,567
Rent	-	-	20,651	20,651	-	-	19,478	19,478
Repairs and maintenance	1,647	412	-	2,059	7,334	1,834	-	9,168
Supplies	1,568	1,567	10,546	13,681	4,834	4,834	3,960	13,628
Telecommunications	7,194	1,269	-	8,463	5,935	5,935	-	11,870
Travel and lodging	4,102	702	22	4,826	3,018	533	-	3,551
Utilities	6,846	1,208	-	8,054	4,150	4,150	-	8,300
Total expenses	\$ 371,168	\$ 82,618	\$ 63,253	\$ 517,039	\$ 350,065	\$ 100,748	\$ 59,096	\$ 509,909

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

Families Helping Families of Greater Baton Rouge, Inc
Statements of Cash Flows
Years Ended June 30, 2018 and 2017

	2018	2017
Cash Flows From Operating Activities		
Change in net assets	\$ (28,935)	\$ (39,672)
Adjustments to reconcile change in net assets to net cash provided by (used by) operating activities:		
Depreciation	19,280	20,076
(Increase) Decrease in assets:		
Accounts receivable	(6,311)	44,511
Prepaid expenses	-	1,935
(Increase) Decrease in liabilities:		
Accounts payable	3,845	(791)
Accrued liabilities	9,760	9,947
Unrelated business income taxes payable	(5,254)	2,068
	(7,615)	38,074
Cash Flows From Financing Activities		
Principal payments on long-term debt	(17,897)	(14,812)
	(17,897)	(14,812)
Net Change in Cash and Cash Equivalents	(25,512)	23,262
Cash and Cash Equivalents, beginning of year	206,800	183,538
Cash and Cash Equivalents, end of year	\$ 181,288	\$ 206,800
 Supplemental Disclosure of Cash Flow Information		
Cash paid for interest	\$ 17,110	\$ 18,910
 Cash paid for unrelated business income taxes	\$ 15,663	\$ 5,585

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

Families Helping Families of Greater Baton Rouge, Inc.
Notes to Financial Statements
June 30, 2018

Note 1-Nature of Operations

Families Helping Families of Greater Baton Rouge, Inc. (FHFGBR) is a non-profit corporation, which was founded on January 10, 1998. The organization's mission is to provide individualized services, information, resources, and support needed to positively enhance the independence, productivity, and integration of individuals with disabilities in the greater Baton Rouge area.

FHFGBR derives the majority of its revenue from state contracts for the following programs:

State Department of Education (SDE) - Provides training, education, and empowerment to families of children with disabilities through workshops, presentations, and one-on-one support to develop an individualized education/transition plan to help their children learn in an inclusive environment to ensure full and valued membership in the community.

Children's Special Health Services (CSHS - Parent Liaison) - Provides information, referral, education, training, and one-on-one support to families enrolled in CSHS.

Louisiana Developmental Disabilities Council (LADDC) - Provides administrative and related functions allowing FHFGBR to advocate for and support people with developmental disabilities to exercise control over their lives and participate fully in the community.

Capital Area Human Services District (CAHSD/OCDD) - Provides information and referrals to individuals with developmental disabilities and their families through workshops, presentations, and one-on-one support.

Resource Center for Autism Spectrum Disorders (RCASD) - A comprehensive source of information for families with members who have autism spectrum disorder. RCASD offers one-on-one support, family-oriented education, referrals, and various communication software assisting children with social and verbal communication.

Ability Awareness Training (AAT) - Offered to individuals, or any entity, wanting to develop or improve an inclusive environment. AAT teaches effective communication skills necessary to remove barriers from employment and inclusion in the community.

Family 2 Family Health Information Center (F2FHIC) - Provides support to families with children who have special health care needs by providing information and referral services regarding their child's health care and learning how to advocate for their child.

Note 2-Summary of Significant Accounting Policies

A. Basis of Accounting and Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

FHFGBR reports information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. Unrestricted net assets include those net assets whose use by FHFGBR is not restricted by donors, even though their use may be limited in other respects, such as by contract or board designation. Temporarily restricted net assets are those net assets whose use by FHFGBR has been limited by donors (a) to later periods of time or other specific dates or (b) for specified purposes. Permanently restricted net assets are those net assets received with donor-imposed restrictions limiting FHFGBR's use of the assets. At June 30, 2018 and 2017, FHFGBR had no temporarily or permanently restricted net assets.

Families Helping Families of Greater Baton Rouge, Inc.
Notes to Financial Statements
June 30, 2018

Note 2-Summary of Significant Accounting Policies (Continued)

B. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect 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 revenue and expenses during the reporting period. Actual results could differ from the estimates that were used.

C. Cash and Cash Equivalents

For purposes of the statements of cash flows, FHFGBR considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Included in cash and cash equivalents at June 30, 2018 and 2017 is cash of \$7,414 and \$11,007, respectively, required to be held in a separate bank account for the purpose of charitable gaming.

D. Accounts Receivable

Accounts receivable are recorded at net realizable value consisting of the carrying amount less an allowance for doubtful accounts. FHFGBR determines its allowance for doubtful accounts based on prior years' experiences and management's analysis of possible bad debts. FHFGBR uses the specific identification allowance method, charging off old receivables on a case-by-case basis. FHFGBR considers all accounts receivable at June 30, 2018 and 2017 to be fully collectible and, therefore, did not provide an allowance for doubtful accounts.

E. Property and Equipment

Property and equipment are stated at cost or, if donated, at fair market value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets. Expenditures for major repairs and improvements that extend the useful lives of property and equipment are capitalized at cost. Expenditures for maintenance and minor repairs are charged to expense as incurred. The estimated useful lives for property and equipment are: Building (30 years); Equipment (3-7 years); and Furniture/Fixtures (7-15 years).

F. Revenue Recognition

Contributions received are recorded as increases in unrestricted, temporarily restricted, or permanently restricted net assets, depending on the existence and/or nature of any donor restrictions. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which revenue is 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 or permanently restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Grants, which are considered exchange transactions, are recognized as revenue when allowable costs are incurred to provide the services specified under the terms of the grant agreements. Advances under the grants are recorded as deferred income until such time as they can be recognized as revenue.

Families Helping Families of Greater Baton Rouge, Inc.
Notes to Financial Statements
June 30, 2018

Note 2-Summary of Significant Accounting Policies (Continued)

G. Income Taxes

FHFGBR is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and has been classified as an entity other than a private foundation within the meaning of Section 509(a). However, income from certain activities not directly related to FHFGBR's tax-exempt purpose is subject to taxation as unrelated business income. As of June 30, 2018, and 2017, FHFGBR owed \$2,399 and \$7,653, respectively, of income tax on the unrelated business activities.

Management has determined that there are no uncertain tax positions that would require recognition in the financial statements. If FHFGBR were to incur an income tax liability in the future, interest on any income tax liability would be reported as interest expense and penalties on any income tax would be reported as income taxes. Management's conclusions regarding uncertain tax positions may be subject to review and adjustment at a later date based on ongoing analysis of tax laws, regulations, and interpretations thereof as well as other factors.

Note 3-Property and Equipment

The following is a summary of property and equipment as of June 30:

	<u>2018</u>	<u>2017</u>
Land	\$ 150,000	\$ 150,000
Building	430,000	430,000
Equipment	47,543	47,543
Furniture and fixtures	38,565	38,565
	<u>666,108</u>	<u>666,108</u>
Less: accumulated depreciation	181,652	162,372
Total property and equipment, net	<u>\$ 484,456</u>	<u>\$ 503,736</u>

Note 4-Long – Term Debt

	<u>2018</u>	<u>2017</u>
Note payable to a financial institution due in monthly principal and interest installments totaling \$2,810, with a final payment of \$270,220 in November 2021, bearing interest at 4.50%, collateralized by building and land.	\$ 338,369	\$ 356,266
Less: current maturity of long-term debt	18,875	18,053
Long-term debt, less current maturity	<u>\$ 319,494</u>	<u>\$ 338,213</u>

Families Helping Families of Greater Baton Rouge, Inc.
Notes to Financial Statements
June 30, 2018

Note 4-Long – Term Debt (Continued)

Future maturities of long-term debt for years ending June 30 are as follows:

2019	\$ 18,875
2020	19,742
2021	20,649
2022	<u>279,103</u>
	<u>\$ 338,369</u>

Note 5-Contingencies

FHFGBR participates in federal and state grant programs, which are governed by various rules and regulations. Costs charged to the grant programs are subject to audit and adjustment by the grantor agency; therefore, to the extent that FHFGBR has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable at year end may be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Any costs disallowed would be recognized in the period agreed upon by the grantor agency and FHFGBR.

Note 6-Economic Dependency

FHFGBR receives revenue through grants and contracts administered by the State of Louisiana. The grant and contract amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of funds received by FHFGBR could be reduced significantly by an amount that could adversely impact its operations. Management is not aware of any actions that will adversely affect the amount of grants and contracts the organization will receive in the next fiscal year.

Note 7-Board of Directors Compensation

The Board of Directors is a voluntary board; therefore, no compensation or per diem has been paid to any Director.

Note 8-Operating Leases

FHFGBR pays rent on a month-to-month basis to their bingo hall management company. Rent payments are calculated as a percentage of games played and remitted on a monthly basis. Total rent expense for the years ended June 30, 2018 and 2017 was \$20,651 and \$19,478, respectively.

Note 9-Subsequent Events

FHFGBR evaluated all subsequent events through December 3, 2018, the date the financial statements were available to be issued. As a result, FHFGBR noted no subsequent events that required adjustment to, or disclosure in, these financial statements.

Supplementary Information

**Families Helping Families of Greater Baton Rouge, Inc.
Schedule of Compensation, Benefits, and Other
Payments to Agency Head or Chief Executive Officer
Year Ended June 30, 2018**

Agency Head Name: Jamie Tindle, Executive Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$61,415
Benefits - insurance	0
Benefits - retirement	0
Benefits – cell phone	400
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	400
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0



**HAWTHORN
WAYMOUTH
& CARROLL, L.L.P.**
Certified Public Accountants

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**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***

Board of Directors
Families Helping Families of Greater Baton Rouge, Inc.
Baton Rouge, 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 Families Helping Families of Greater Baton Rouge, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2018 and 2017, 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 December 3, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Families Helping Families of Greater Baton Rouge, Inc.'s (FHFGBR) 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 FHFGBR's internal control. Accordingly, we do not express an opinion on the effectiveness of the FHFGBR 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 or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses that we consider to be a significant deficiency (2018-001).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Families Helping Families of Greater Baton Rouge, 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*.

Families Helping Families of Greater Baton Rouge, Inc.'s Response to Finding

Families Helping Families of Greater Baton Rouge, Inc.'s response to the finding identified in our audit is described in the accompanying schedule of findings and responses. Families Helping Families of Greater Baton Rouge, Inc.'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 results of that testing, and not to provide an opinion on the effectiveness of the Families Helping Families of Greater Baton Rouge, Inc.'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 Families Helping Families of Greater Baton Rouge, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hawthorn, Waymouth & Carroll, L.L.P.

December 3, 2018

Families Helping Families of Greater Baton Rouge, Inc.
Schedule of Findings and Responses
Year Ended June 30, 2018

Part I. Summary of Audit Results

- 1) An unmodified opinion has been expressed on the financial statements of Families Helping Families of Greater Baton Rouge, Inc., as of and for the year ended June 30, 2018, and the related notes to the financial statements.
- 2) There was one instance of a deficiency in internal control over financial reporting that we consider to be a significant deficiency.
- 3) No instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* were identified.
- 4) A single audit in accordance with *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* was not required.
- 5) A management letter was not issued.

Part II. Findings Related to an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

2018-001: Segregation of Duties

Condition:

Due to the small size of the organization, ideal segregation of duties has not been achieved.

Criteria:

The organization should separate responsibilities for authorizing transactions, recording those transactions, and the custody of assets.

Cause:

The size of the organization does not permit proper segregation of duties.

Effect:

The lack of segregation of duties increases the risk of fraud related to misappropriation of assets, financial statement misstatements, or both.

Auditor's Recommendation:

While we recognize it may not be cost effective to justify implementing a full segregation of duties for an extensive system of internal control in all areas, we believe it is important that management and those charged with governance are aware that some weaknesses may exist and that they should continue to apply diligent oversight and monitoring activities.

Management's Corrective Action Plan:

Management has requested more involvement from the Board treasurer to help reduce the risk associated with a lack of segregation of duties. The treasurer will now review all transactions, and continue as a co-signer for check amounts of \$1,000 or greater on cash accounts. Management believes this will increase the effectiveness of Board oversight and monitoring.

Families Helping Families of Greater Baton Rouge, Inc.
Schedule of Prior Year Findings
Year Ended June 30, 2018

Part I. Findings Related to an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

2017-001: Segregation of Duties

Summary of Prior Year Finding:

Due to the small size of the organization, ideal segregation of duties has not been achieved.

Status:

Finding repeats as current year finding 2018-001.

2017-002: Untimely Payroll Tax Deposits

Summary of Prior Year Finding:

The organization was making payroll tax deposits on a monthly basis, when they were required to make payments on a semi-weekly basis.

Status:

Finding cleared in current year.

2017-003: Form 941 Incorrectly Filed

Summary of Prior Year Finding:

The 3rd quarter Form 941 filed for 2016 did not agree to the general ledger.

Status:

Finding cleared in current year.

2017-004: Lack of Internal Controls of Credit Card Usage Approval

Summary of Prior Year Finding:

There was no documented evidence of review and approval for credit card transactions.

Status:

Finding cleared in current year.

2017-005: Untimely Payment of Bills Resulting in Late Fees/Penalties

Summary of Prior Year Finding:

Credit card bills were paid after the due date.

Status:

Finding cleared in current year.

Part II. A management letter was not issued for the year ended June 30, 2017.