Luther Speight & Company, LLC
Certified Public Accountants and Consultants

LORD'S OUTREACH MINISTRIES, INC.

SINGLE AUDIT REPORT

FOR THE YEAR ENDED DECEMBER 31, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Pastor Russell Benoit
Lord's Outreach Ministries, Inc.
Lake Charles, Louisiana

Report on the Schedule of Expenditures of Federal Awards
We have audited the Schedule of Expenditures of Federal Awards (the "Schedule") of the Lord's Outreach Ministries, Inc. (a nonprofit organization) (the "Organization") for the year ended December 31, 2024, and the related notes to the SEFA.

Opinion
In our opinion, the accompanying Schedule of Expenditures of Federal Awards presents fairly, in all material respects, the expenditures of federal awards of the Lord's Outreach Ministries, Inc. for the year ended December 31, 2024, 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; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report.

We are required to be independent of the Organization. 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 Schedule
Management is responsible for the preparation and fair presentation of the Schedule 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 the Schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is 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, *Government Auditing Standards*, and the Uniform Guidance 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 schedule.

In performing an audit in accordance with generally accepted auditing standards, the Uniform Guidance, 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 Schedule, 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 Schedule.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedule.

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 January 16, 2026, on our consideration of the Organization's internal control over financial reporting and on our test 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 the Organization'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 the Organization's internal control over financial reporting and compliance.

Restriction on Use

This report is intended solely for the information and use of management of the Organization, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Luther Speight & Co. CPAs

Luther Speight & Company, CPAs
New Orleans, Louisiana
January 16, 2026

THE LORD'S OUTREACH MINISTRIES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Award Information	Assistance Listing #	Pass-Through Entity Name	Pass-Through Entity #	Name of Grant - Grant ID No.	Passed-through to Subrecipients ($)	Federal Expenditures ($)
Department of Homeland Security						
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	State of Louisiana	N/A	Disaster Grant - Public Assistance	$ -	$ 1,432,770
Total Department of Homeland Security					-	1,432,770
Total Expenditures of Federal Awards					$ -	$ 1,432,770

The accompanying notes are an integral part of this schedule.

LORD'S OUTREACH MINISTRIES, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE A – BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Lord's Outreach Ministries, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

NOTE B – PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards covers the fiscal year ended December 31, 2024.

NOTE C – DE MINIMIS COST RATE

During the year ended December 31, 2024, the Organization did not elect to use the 15% de minimis cost rate.

NOTE D – LOAN AND LOAN GUARANTEES

The Organization did not expend federal awards related to loans or loan guarantees during the year ended December 31, 2024. The Organization had no loans outstanding from federal awards at the year ended December 31, 2024.

NOTE E – FEDERALLY FUNDED INSURANCE

The Organization has no federally funded insurance.

NOTE F – NONCASH ASSISTANCE

The Organization did not receive any federal noncash assistance for the year ended December 31, 2024.

Luther Speight & Company, LLC
Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Pastor Russell Benoit
Lord's Outreach Ministries, Inc.
Lake Charles, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the Uniform Guidance, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Schedule of Expenditures of Federal Awards ("SEFA") of the Lord's Outreach Ministries, Inc. (the "Organization") for the year ended December 31, 2024, and the related notes to the SEFA, and have issued our report thereon dated January 16, 2026.

Internal Control Over Financial Reporting
In planning and performing our audit of the SEFA, we considered the Organization'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 our opinion on the SEFA, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

Our consideration of the 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. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as Finding #2024-002 that we consider to be a significant deficiency.

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the Organization's SEFA is 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 SEFA. 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 an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as Finding #2024-001 and #2024-003.

Lord's Outreach Ministries, Inc's Response to Findings
Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs responses. The Organization's response was not subjected to the other auditing procedures applied in the audit of the SEFA and, accordingly, we express no opinion on the response.

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.

Luther Speight & Co.CPAs

Luther Speight & Company CPAs
New Orleans, Louisiana
January 16, 2026

Luther Speight & Company, LLC
Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Honorable Pastor Russell Benoit
Lord's Outreach Ministries, Inc.
Lake Charles, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program
We have audited the Lord's Outreach Ministries, Inc.'s (the "Organization") compliance with the types of compliance requirements identified as subject to audit described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended December 31, 2024. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program
We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, 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 Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as Finding #2024-003. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding #2024-002 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Luther Speight & Co. CPAs

Luther Speight & Company CPAs
New Orleans, Louisiana
January 16, 2026

LORD'S OUTREACH MINISTRIES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024

PART I – SUMMARY OF AUDITOR'S RESULTS

Federal Awards

An unmodified opinion was issued on compliance.

Internal control over major programs:

Material weaknesses identified?	_______yes	___X___no
Significant deficiencies identified not considered to be material weaknesses?	___X___yes	______no
Other matters or instances on noncompliance required to be reported in accordance with the Uniform Guidance?	___X___yes	______no

The major programs for the year ended December 31, 2024 were as follows:

Public Assistance Grant – Hurricane Laura 4559, AL #97.036

Dollar threshold used to distinguish between Type A and Type B programs: $750,000

The Organization did not qualify as a low-risk auditee.

LORD'S OUTREACH MINISTRIES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024

PART II – FINANCIAL STATEMENT FINDINGS

FINDING #2024-001 – TIMELY SUBMISSION OF AUDIT REPORT TO THE LOUISIANA LEGISLATIVE AUDITOR (NON-COMPLIANCE)

CRITERIA:
Louisiana Revised Statute (R.S. 24:514) and the Louisiana Governmental Audit Guide requires entities receiving governmental funds to submit their annual audit reports to the Louisiana Legislative Auditor (LLA) within six (6) months of the fiscal year-end, unless an extension is formally approved.

CONDITION:
The Organization's Schedule of Expenditures of Federal Awards for the fiscal year ended December 31, 2024 was submitted past the statutory deadline, and no approved extension was on file.

CAUSE:
The Organization engaged our firm on October 6, 2025 to perform the audit, which was subsequent to the six (6) month filing requirement.

EFFECT:
Late submission reduces the timeliness and usefulness of financial information for oversight bodies, and the public. It may also place the entity at risk of noncompliance with state reporting requirements.

RECOMMENDATION:
We recommend that management implement procedures to ensure that all required financial reports are completed and submitted to the LLA by the statutory deadline.

MANAGEMENT'S RESPONSE:
See management's corrective action plan on page 17.

LORD'S OUTREACH MINISTRIES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024

PART III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FINDING #2024-002 – CONTROL ENVIRONMENT NEEDS IMPROVEMENT (SIGNIFICANT DEFICIENCY)

CRITERIA:
In accordance with Uniform Guidance (2 CFR 200.303), recipients of federal awards are required to establish and maintain effective internal controls. These internal controls over major federal programs are essential to ensure that federal funds are managed properly, used efficiently, and administered in compliance with all applicable laws, regulations, and award provisions.

CONDITION:
During our audit, we noted that while the Organization has established procurement policies and procedures, it does not have comprehensive written accounting policies and procedures. Additionally, the Organization is not currently utilizing accounting software to track and manage federal award activity.

CAUSE:
The Organization operates with limited personnel, making it challenging to appropriately segregate financial duties. The absence of detailed policies and procedures further increases the likelihood of inconsistent practices, operational inefficiencies, and errors.

EFFECT:
These conditions weaken the Organization's overall internal control environment, increasing the risk that errors, misstatements, or irregularities may occur and remain undetected.

RECOMMENDATION:
We recommend that the Organization enhance its internal control environment by developing and implementing formal accounting policies and procedures. This should include strengthening processes related to federal award management and improving segregation of duties where feasible. Implementing appropriate accounting software would also support more efficient and accurate financial reporting.

MANAGEMENT'S RESPONSE:
See management's corrective action plan on page 17.

LORD'S OUTREACH MINISTRIES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024

FINDING #2024-003 – TIMELY SUBMISSION OF AUDIT REPORT – FEDERAL AUDIT CLEARINGHOUSE (NON-COMPLIANCE)

CRITERIA:
According to Uniform Guidance Requirements (2 CFR 200.512), the audit, the data collection form, and the reporting package must be submitted within thirty (30) calendar days after the auditee receives the auditor's report or nine (9) months after the end of the audit period (whichever is earlier).

CONDITION:
The Organization did not submit the audit reporting package within the time-frame required by (2 CFR 200.512).

CAUSE:
The Organization engaged our firm on October 6, 2025 to perform the audit, which was subsequent to the nine (9) month filing requirement.

EFFECT:
Failure to submit the audit report in a timely manner could result in noncompliance with Federal requirements and potential impact on current or future grant funding.

RECOMMENDATION:
We recommend that management implement procedures to ensure timely completion of the audit engagement.

MANAGEMENT'S RESPONSE:
See management's corrective action plan on page 17.

LORD'S OUTREACH MINISTRIES, INC.
STATUS OF PRIOR YEAR'S AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2024

A single audit was not performed during the year ended December 31, 2023. As a result, there are no prior year audit findings.

LORD'S OUTREACH MINISTRIES, INC.
MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2024

FINDING #2024-001: TIMELY SUBMISSION OF AUDIT REPORT TO THE LOUISIANA LEGISLATIVE AUDITOR

Corrective Action Planned: To minimize the risk of this happening in the future, management will work with the auditor to establish reasonable timelines and create a regular meeting schedule amongst all parties involved to measure progress towards the filing requirement for the Louisiana Legislative Auditor. Management will closely monitor the dates/times to meet all reporting and filing requirements.

Person Responsible: Pastor Russell Benoit

Expected Completion Date: June 30, 2026

FINDING #2024-002: CONTROL ENVIRONMENT NEEDS IMPROVEMENT

Corrective Action Planned: We acknowledge the audit finding and appreciate the opportunity to strengthen our internal control environment. We will work to establish documented policies and procedures. We will also implement a software system in our operations to adequately account for our federal award activities.

Person Responsible: Pastor Russell Benoit

Expected Completion Date: June 30, 2026

FINDING #2024-003: TIMELY SUBMISSION OF AUDIT REPORT TO THE FEDERAL AUDIT CLEARINGHOUSE

Corrective Action Planned: To minimize the risk of this happening in the future, management will work with the auditor to establish reasonable timelines and create a regular meeting schedule amongst all parties involved to measure progress towards the filing requirement for a Single Audit. Management will closely monitor the dates/times as they relate to federal awards to meet all reporting and filing requirements.

Person Responsible: Pastor Russell Benoit

Expected Completion Date: September 30, 2026