

**BIG BROTHERS BIG SISTERS  
OF ACADIANA, INC.**

**FINANCIAL REPORT**

**Year Ended December 31, 2023**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Big Brothers Big Sisters of Acadiana, Inc.  
Lafayette, Louisiana

### **Opinion**

We have audited the accompanying financial statements of Big Brothers Big Sisters of Acadiana, 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 referred to above present fairly, in all material respects, the financial position of Big Brothers Big Sisters of Acadiana, 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Big Brothers Big Sisters of Acadiana, 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 these 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 Big Brothers Big Sisters of Acadiana, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## **Auditor’s Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the 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 Big Brothers Big Sisters of Acadiana, 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 Big Brothers Big Sisters of Acadiana, Inc.’s ability to continue as a going concern for a reasonable period of time.

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

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2024, on our consideration of Big Brothers Big Sisters of Acadiana, 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 effectiveness of Big Brothers Big Sisters of Acadiana, 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 Big Brothers Big Sisters of Acadiana, Inc.’s internal control over financial reporting and compliance.

***Darnall, Sikes & Frederick***

A Corporation of Certified Public Accountants

Lafayette, Louisiana  
June 19, 2024

BIG BROTHERS BIG SISTERS OF ACADIANA, INC.

STATEMENT OF FINANCIAL POSITION  
December 31, 2023

ASSETS

CURRENT ASSETS

Cash	\$ 421,560
Accounts receivable	2,270
Grant and support funds receivable	28,009
Prepaid expenses	<u>8,562</u>
Total current assets	<u>460,401</u>

PROPERTY AND EQUIPMENT

Furniture and equipment	31,427
Building and improvements	247,877
Less: Accumulated depreciation	<u>(188,392)</u>
Net property and equipment	<u>90,912</u>

TOTAL ASSETS \$ 551,313

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$ 3,105
Deposits	1,870
Other liabilities	<u>6,198</u>
Total current liabilities	<u>11,173</u>

TOTAL LIABILITIES 11,173

NET ASSETS

Without donor restrictions:	
Invested in property and equipment, net of related debt	90,912
Available for operations	<u>449,228</u>
Total net assets	<u>540,140</u>

TOTAL LIABILITIES AND NET ASSETS \$ 551,313

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

BIG BROTHERS BIG SISTERS OF ACADIANA, INC.

STATEMENT OF ACTIVITIES  
Year Ended December 31, 2023

NET ASSETS WITHOUT DONOR RESTRICTIONS	
SUPPORT	
Donations	\$ 53,459
Fundraisers	410,222
United Way	27,500
In-kind income	<u>51,338</u>
Total support	542,519
REVENUES	
Lease revenue	22,660
Other and miscellaneous	3,742
Interest	<u>5,706</u>
Total revenues	<u>32,108</u>
Total support and revenues without donor restrictions	574,627
Net assets released from restrictions	<u>313,080</u>
TOTAL SUPPORT AND REVENUES WITHOUT DONOR RESTRICTIONS	<u>887,707</u>
EXPENSES AND LOSSES	
Program services	546,069
Support services:	
Management and general	153,823
Fund raising	<u>206,493</u>
Total expenses	<u>906,385</u>
Decrease in net assets without donor restrictions	(18,678)
NET ASSETS WITH DONOR RESTRICTIONS	
SUPPORT	
Children's Trust Fund	55,440
Crime Victim Assistance	97,049
Lafayette Community Development	1,500
Mentoring Opportunities for Youth Initiative	84,091
City of Natchitoches	<u>75,000</u>
Total support	313,080
Net assets released from donor restrictions	<u>(313,080)</u>
DECREASE IN NET ASSETS	(18,678)
NET ASSETS AT BEGINNING OF YEAR	<u>558,818</u>
NET ASSETS AT END OF YEAR	<u><u>\$ 540,140</u></u>

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

BIG BROTHERS BIG SISTERS OF ACADIANA, INC.

STATEMENT OF FUNCTIONAL EXPENSES  
Year Ended December 31, 2023

	Direct Program Services	Management and General	Fundraising	Totals
Salaries	\$ 336,639	\$ 65,468	\$ 11,204	\$ 413,311
Payroll taxes	28,644	4,118	742	33,504
Retirement plan	2,029	415	-	2,444
Activities expense	8,874	-	-	8,874
Advertising	12,216	48,864	-	61,080
Affiliation fees	12,070	-	-	12,070
Bank service charges	445	-	-	445
Depreciation	6,166	1,541	-	7,707
Dues and subscriptions	18,203	4,551	-	22,754
Insurance	31,788	7,947	-	39,735
Legal and accounting	3,570	5,355	-	8,925
Office expense	3,636	3,636	-	7,272
Printing	6,572	730	-	7,302
Postage	335	37	-	372
Processing fees	-	-	11,184	11,184
Repairs and maintenance	12,360	-	-	12,360
Supplies - other expenses	2,405	-	183,363	185,768
Telephone	5,045	1,260	-	6,305
Training	33,990	8,498	-	42,488
Travel	6,245	-	-	6,245
Utilities	5,611	1,403	-	7,014
Volunteer activities	9,226	-	-	9,226
	<u>9,226</u>	<u>-</u>	<u>-</u>	<u>9,226</u>
TOTAL	<u>\$ 546,069</u>	<u>\$ 153,823</u>	<u>\$ 206,493</u>	<u>\$ 906,385</u>

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

BIG BROTHERS BIG SISTERS OF ACADIANA, INC.

STATEMENT OF CASH FLOWS  
Year Ended December 31, 2023

CASH FLOWS FROM OPERATING ACTIVITIES

Decrease in net assets	\$ (18,678)
Adjustments to reconcile decrease in net assets to net cash provided by operating activities:	
Depreciation	7,707
Decrease (increase) in:	
Accounts receivable	(2,185)
Prepaid expenses	(208)
Increase (decrease) in:	
Accounts payable	3,105
Other liabilities	<u>2,808</u>
Total adjustments	<u>11,227</u>
Net cash used by operating activities	<u>(7,451)</u>
NET DECREASE IN CASH	(7,451)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>429,011</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 421,560</u>

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



BIG BROTHERS BIG SISTERS OF ACADIANA, INC.

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Entity

Big Brothers Big Sisters of Acadiana, Inc. (the Organization) is a non-profit corporation organized under the laws of the State of Louisiana. The primary purpose of the Organization is to meet the unique needs of at-risk youth from single-parent homes by providing positive adult role models through individually matched relationships that foster an improved sense of well-being.

Basis of Accounting

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

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

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

Revenue with and without Donor Restrictions

Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. Contributions of property and equipment are reported as net assets with donor restrictions if the donor restricted the use of the property or equipment to a particular program, as are contributions of cash restricted to the purchase of property and equipment.

Otherwise, donor restrictions on contributions of property and equipment or assets restricted for purchase of property and equipment are considered to expire when the assets are placed in service.

All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

BIG BROTHERS BIG SISTERS OF ACADIANA, INC.

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Donated Services and Materials

Donated services and equipment are reflected in the accompanying statements at their estimated values at the date of receipt. The donations of services are recognized if the services (a) create or enhance nonfinancial assets or (b) require specialized skills that are provided by individuals possessing these skills and would typically need to be purchased if not provided by donations. Donated services that could be reasonable estimated are reflected in the statement of activities as public support and revenue and are allocated on the statement of functional expenses between program services and supporting services. A substantial number of volunteers have donated significant amounts of time in the Organization’s program services that could not be reasonable estimated. No amounts have been reflected in the financial statements for volunteer services as they are not of a specialized nature.

Income Taxes

The Organization qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore has no provision for federal income taxes. In addition, the Organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the code. It is also exempt from Louisiana income tax. However, should the Organization engage in activities unrelated to its exempt purpose, taxable income could result. The Organization had no material unrelated business income for the fiscal year under audit.

Accounting Standards Codification 740 (ASC 740) requires that a tax position be recognized or derecognized based on a “more than not” threshold. This applies to positions taken or expected to be taken in a tax return where there is uncertainty about whether a tax position will ultimately be sustained upon examination. The Organization has evaluated its tax positions and determined that it does not have any uncertain tax positions that meet the requirements of ASC 740. Accordingly, implementation of ASC 740 did not have any impact on the accompanying financial statements.

Property and Equipment

Property and equipment are stated at cost for assets purchased and at fair value at the date of donation for contributed assets. Donations of property and equipment are recorded as support at their estimated fair market value and are reported as without donor restrictions unless the donor has restricted the donated assets for a specific purpose.

Depreciation is computed based on the estimated useful lives of the assets using the straight-line method. The estimated useful lives of the principal classes of assets are as follows:

Furniture and equipment	5-7
Building	30

BIG BROTHERS BIG SISTERS OF ACADIANA, INC.

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Expenditures for major renewals and betterments with a cost of \$1,000 or more that extend the useful lives of property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred. Depreciation expense for the year ended December 31, 2023 was \$7,707.

Cash and Cash Equivalents

For financial statement purposes, the Organization considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

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 following:

1. Reported amounts of assets and liabilities.
2. Disclosure of contingent assets and liabilities at the financial statement date.
3. Reported amounts of revenues and expenses during that period.

Actual amounts could differ from estimates.

Compensated Absences

Compensated absences for personal time have not been accrued since they cannot be reasonably estimated. The Organization's policy is "use it or lose it." If employees do not use their accrued PTO for a quarter, they will lose it and it will be expenses in the quarter earned. During the year ended December 31, 2023, the Organization incurred \$388 in wages related to the payout of compensated absences.

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. The Statement of Functional Expenses presents the natural classification of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Advertising

Advertising costs are expensed as incurred. Advertising expense was \$61,080 for 2023, of which \$51,338 represent in-kind donations.

BIG BROTHERS BIG SISTERS OF ACADIANA, INC.

Notes to Financial Statements

NOTE 2 AVAILABILITY AND LIQUIDITY

The following represents the Organization’s financial assets available for general expenditures, that is, without donor or other restrictions limiting their use as of December 31, 2023:

Financial assets at year end:

Cash and cash equivalents	\$ 421,560
Accounts receivable	2,270
Grant and support funds receivable	28,009
Prepaid expenses	<u>8,562</u>
Total financial assets available	<u>\$ 460,401</u>

NOTE 3 GRANT AND SUPPORT FUNDS RECEIVABLE

Grant and Support funds receivable at December 31, 2023, consisted of the following:

Big Brothers Big Sisters of America	\$ 481
Lafayette Consolidated Government	750
Mentoring Opportunities for Youth Initiative	11,460
Children's Trust Fund	8,521
Crime Victim Assistance	<u>6,797</u>
Total	<u>\$ 28,009</u>

NOTE 4 NET ASSETS WITH DONOR RESTRICTIONS - TEMPORARY

Net Assets are released from donor restrictions by incurring expenses satisfying the purpose or time restrictions specified by donors. For the year ended December 31, 2023, \$313,080 was released from restrictions.

NOTE 5 OPERATING LEASES

The Organization is the lessor of additional space in their office building under an operating lease that began on November 1, 2021 and expired on October 31, 2023 with monthly payments of \$1,870. On January 1, 2024 a new lease was created with a lease term of January 1, 2024 to June 30, 2024 with monthly payments of \$2,500.

NOTE 6 RETIREMENT PLAN

Big Brothers Big Sisters of Acadiana, Inc. began offering its employees the opportunity to participate in a “Simple IRA” retirement plan in July 1999. All eligible employees who work full time or over 30 hours per week may contribute from one percent (1%) of their

BIG BROTHERS BIG SISTERS OF ACADIANA, INC.

Notes to Financial Statements

NOTE 6 RETIREMENT PLAN (CONTINUED)

gross pay upward. Big Brothers Big Sisters of Acadiana, Inc. matches their contribution up to three percent (3%) of gross pay. The associated expense for 2023 was \$2,444.

NOTE 7 CONCENTRATION OF CREDIT RISK

The majority of the Organization revenues and grants receivable are from sub grants of U.S. Department of Justice Grants through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. A change in this funding could substantially affect the operations of the Organization.

NOTE 8 LINE OF CREDIT AND COMMITMENTS

The Organization has a \$60,500 line of credit with Farmers Merchant Bank and Trust. The line of credit is secured by a building and lot. There were no borrowings against the line of credit as of December 31, 2023.

Under the terms of the loan agreement, the Organization is required to maintain insurance and pay applicable taxes for the collateralized building and provide yearly financial records to the bank. The Organization was in compliance with these covenants at December 31, 2023.

NOTE 9 FINANCIAL INSTRUMENTS

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of temporary cash investments. The Organization places its temporary cash investments with one high quality financial institution. At times, amounts may be in excess of FDIC insurance limits of \$250,000. Total uninsured cash balances at December 31, 2023 were \$172,889. the organization believes it is not exposed to any significant credit risk on its cash balances.

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

Cash and cash equivalents – The carrying amount approximates fair value due to the initial maturities of the instruments being three months or less.

Line of credit and note payable – Fair value approximates carrying value since stated rates are similar to rates currently available to the Organization for debt with similar terms and remaining maturities.

NOTE 10 NONCOMPLIANCE WITH GRANTOR RESTRICTIONS

Financial awards from federal, state, and local governmental entities in the form of grants are subject to special audit. Such audits could result in claims against the Organization for disallowed costs or noncompliance with grantor restrictions. No provision has been made

BIG BROTHERS BIG SISTERS OF ACADIANA, INC.

Notes to Financial Statements

NOTE 10 NONCOMPLIANCE WITH GRANTOR RESTRICTIONS (CONTINUED)

for any liabilities that may arise from such audits since the amounts, if any, cannot be determined at this date.

NOTE 11 COMPENSATION & OTHER BENEFITS TO EXECUTIVE DIRECTOR

During the year ended December 31, 2023, the executive director, Kalli Christ, received the following benefits.

Kalli Christ, Executive Director

Salary	<u>\$ 74,235</u>
Total	<u><u>\$ 74,235</u></u>

NOTE 12 SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 19, 2024, the date the financial statements were available to be issued.

## INTERNAL CONTROL AND COMPLIANCE



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**DARNALL SIKES  
& FREDERICK**  
A CORPORATION OF CERTIFIED  
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OTHER LOCATIONS:  
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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*

To the Board of Directors of  
Big Brothers Big Sisters, 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 Big Brothers Big Sisters of Acadiana, 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, and have issued our report thereon dated June 19, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Big Brothers Big Sisters of Acadiana, 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 our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Big Brothers Big Sisters of Acadiana, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Big Brothers Big Sisters of Acadiana, 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 or significant deficiencies may exist that were not identified.



## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Big Brothers Big Sisters of Acadiana'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 statements. 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.

## ***Darnall, Sikes & Frederick***

A Corporation of Certified Public Accountants

Lafayette, Louisiana

June 19, 2024

BIG BROTHERS BIG SISTERS OF ACADIANA, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2023

Part I: Summary of Auditor's Results

FINANCIAL STATEMENTS

Auditor's Report – Financial Statements

An unmodified opinion has been issued on Big Brothers Big Sisters of Acadiana, Inc.'s financial statements as of and for the year ended December 31, 2023.

Control and Significant Deficiencies and Material Weaknesses – Financial Reporting

There were no significant deficiencies or material weaknesses in internal control over financial reporting disclosed during the audit of the financial statements.

Material Noncompliance – Financial Reporting

There were no instances of noncompliance material to the financial statements disclosed during the audit of the financial statements.

FEDERAL AWARDS

This section is not applicable for the year ended December 31, 2023.

Part II: Findings Relating to an Audit in Accordance with *Government Auditing Standards*

This section is not applicable for the fiscal year ended December 31, 2023.

Part III: Federal Awards Findings and Questioned Costs

This section is not applicable for the year ended December 31, 2023.

BIG BROTHERS BIG SISTERS OF ACADIANA, INC.

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
Year Ended December 31, 2023

No prior year findings were noted; therefore, no response is deemed necessary.

BIG BROTHERS BIG SISTERS OF ACADIANA, INC.

MANAGEMENT'S CORRECTIVE ACTION PLAN  
Year Ended December 31, 2023

Response to Findings:

No current year findings were noted; therefore, no response is necessary.