

**Families Helping Families Region 7  
Shreveport, Louisiana**

**Financial Statements**

**As of and for the Years Ended June 30, 2023 and 2022**

Families Helping Families Region 7  
Shreveport, Louisiana

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# COOK & MOREHART

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## Independent Auditors' Report

To the Board of Directors  
Families Helping Families Region 7  
Shreveport, Louisiana

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of Families Helping Families Region 7, (a nonprofit corporation) which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Families Helping Families Region 7 as of June 30, 2023 and 2022, 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.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). 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 Families Helping Families Region 7 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 of 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 and Families Helping Families Region 7's ability to continue as a going concern for 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 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 GAAS 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgement 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 Families Helping Families Region 7'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Families Helping Families Region 7'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 accompanying other supplementary information listed in the table of contents as Schedule of Compensation, Benefits, and Other Payments to Agency Head and shown on page 14 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 GAAS. 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 19, 2023, on our consideration of Families Helping Families Region 7's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to solely 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 Region 7'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 Region 7's internal control over financial reporting and compliance.



Cook & Morehart  
Certified Public Accountants  
December 19, 2023

Families Helping Families Region 7  
Shreveport, Louisiana  
Statements of Financial Position  
June 30, 2023, and 2022

ASSETS

	2023	2022
Current assets:		
Cash and cash equivalents	\$ 154,827	\$ 125,742
Grant receivable	38,721	54,720
Prepaid expenses	2,373	2,805
Total current assets	195,921	183,267
Operating lease right-of-use assets	20,455	38,779
Property and equipment		
Depreciable, net		850
Non-depreciable	9,900	
Total non-current assets	30,355	39,629
Total Assets	\$ 226,276	\$ 222,896

LIABILITIES AND NET ASSETS

Current liabilities:		
Accounts payable and accrued liabilities	\$ 6,253	\$ 6,455
Right-of-use operating lease liabilities, current	18,859	18,324
Total current liabilities	25,112	24,779
Right-of-use operating lease liabilities, less current portion	1,596	20,455
Total Liabilities	26,708	45,234
Net assets:		
Without donor restrictions	199,568	177,662
Total net assets	199,568	177,662
Total Liabilities and Net Assets	\$ 226,276	\$ 222,896

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

Families Helping Families Region 7  
 Shreveport, Louisiana  
 Statement of Activities  
 For the Year Ended June 30, 2023

	<u>Total Without Donor Restrictions</u>
<b>REVENUES AND OTHER SUPPORT</b>	
Contractual revenue	\$ 301,786
Contributions of financial assets	5,667
Miscellaneous	2,137
Total revenue and other support	<u>309,590</u>
<b>EXPENSES</b>	
Program	204,249
Mangement and general	83,435
Total expenses	<u>287,684</u>
Changes in net assets	21,906
Net assets as of beginning of year	<u>177,662</u>
Net assets as of end of year	<u><u>\$ 199,568</u></u>

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

Families Helping Families Region 7  
 Shreveport, Louisiana  
 Statement of Activities  
 For the Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUES AND OTHER SUPPORT</b>			
Contractual revenue	\$ 312,149	\$	\$ 312,149
Contributions of financial assets	1,418		1,418
Miscellaneous	1,013		1,013
Release of restriction	44,206	(44,206)	
Total revenue and other support	358,786	(44,206)	314,580
<b>EXPENSES</b>			
Program	184,283		184,283
Mangement and general	74,105		74,105
Total expenses	258,388		258,388
 Changes in net assets	 100,398	 (44,206)	 56,192
Net assets as of beginning of year	77,264	44,206	121,470
Net assets as of end of year	\$ 177,662	\$	\$ 177,662

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

Families Helping Families Region 7  
 Shreveport, Louisiana  
 Statements of Functional Expenses  
 For the Years Ended June 30, 2023 and 2022

	2023		
	Program Expenses	Management and General	Total
Personnel	\$ 116,884	\$ 50,388	\$ 167,272
Fringe benefits	8,971	3,855	12,826
Office expense	27,374	6,844	34,218
Occupancy	18,968	4,742	23,710
Insurance	5,527		5,527
Depreciation	250		250
Advertising	8,559		8,559
Miscellaneous	19	14,023	14,042
Professional services	14,332	3,583	17,915
Travel	3,365		3,365
	<u>\$ 204,249</u>	<u>\$ 83,435</u>	<u>\$ 287,684</u>

	2022		
	Program Expenses	Management and General	Total
Personnel	\$ 92,253	\$ 46,157	\$ 138,410
Fringe benefits	6,563	3,531	10,094
Office expense	29,685	7,421	37,106
Occupancy	18,780	4,695	23,475
Insurance	5,102		5,102
Depreciation	732		732
Advertising	10,050		10,050
Miscellaneous	981	8,642	9,623
Professional services	14,637	3,659	18,296
Travel	5,500		5,500
	<u>\$ 184,283</u>	<u>\$ 74,105</u>	<u>\$ 258,388</u>

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

Families Helping Families Region 7  
Shreveport, Louisiana  
Statements of Cash Flows  
For the Years Ended June 30, 2023 and 2022

	2023	2022
Operating Activities		
Changes in net assets	\$ 21,906	\$ 56,192
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	250	732
Amortization on operating leases	18,824	
Gain on sale of asset	(400)	
(Increase) decrease in:		
Grants receivable	15,999	(13,144)
Prepaid expenses	432	(1,917)
Increase (decrease) in:		
Repayments of operating lease liabilities	(18,824)	
Accounts payable and accrued liabilities	(202)	(11,750)
	37,985	30,113
Net cash provided by operating activities		
Investing Activities		
Proceeds from sale of asset	1,000	
Purchase of fixed assets	(9,900)	
	(8,900)	
Net cash (used in) investing activities		
Net increase in cash and cash equivalents	29,085	30,113
Cash and cash equivalents as of beginning of year	125,742	95,629
Cash and cash equivalents as of end of year	\$ 154,827	\$ 125,742

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

Families Helping Families Region 7  
Shreveport, Louisiana  
Notes to Financial Statements  
June 30, 2023 and 2022

(1) Summary of Significant Accounting Policies

A. Nature of Activities

Families Helping Families Region 7 (FHF7) is a private, nonprofit corporation governed by a board of directors and administered by a professional staff. FHF7's goal is to provide information and referral, education and training and peer to peer support to individuals with disabilities and their families. The support for FHF7 comes primarily from state funds through contracts—grants from the State of Louisiana, Department of Health and Hospitals and other organizations.

B. Basis of Accounting

The financial statements of FHF7 have been prepared on the accrual basis of accounting.

C. Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and reported revenues and expenses. Actual results could differ from those estimates.

D. Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards. Under those standards, 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: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objective of the organization. These net assets may be used at the discretion of FHF7's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of FHF7 or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities. FHF7 has adopted a policy to classify donor restricted contributions as without donor restrictions to the extent that donor restrictions were met in the year the contribution was received.

E. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, FHF7 considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

(Continued)

Families Helping Families Region 7  
Shreveport, Louisiana  
Notes to Financial Statements  
June 30, 2023 and 2022  
(Continued)

F. Advertising Costs

FHF7 uses advertising to promote its services among the community it serves. The costs of advertising are expensed as incurred. For the years ended June 30, 2023, and 2022 advertising cost totaled \$8,559, and \$10,050, respectively, and are included in advertising on the Statements of Functional Expenses.

G. Property and Equipment

It is the policy of FHF7 to capitalize all fixed assets with a unit cost of \$500 or more. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. The Federal Government has a reversionary interest in property purchased with federal funds. Its disposition as well as the ownership of any proceeds therefrom is subject to federal regulations. Depreciation is provided on the straight-line method over the estimated useful lives of the assets.

H. Restricted and Unrestricted Revenue

Support that is restricted by the donor is reported as an increase in net assets without donor restriction if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restriction, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net asset with donor restrictions are reclassified to net assets without donor restriction and reported in the statement of activities as net assets released from restrictions.

The majority of FHF7's contractual revenue is derived from fixed fee cost reimbursable state contracts, which are conditioned upon certain performance requirements. Revenue is recognized as performance obligations under the contracts are satisfied. Performance obligations are typically to provide support services to individuals and their families. Advances under the agreements are recorded as contract liabilities until such time as the performance obligations are met.

I. Income Tax Status

FHF7 is a non-profit corporation and is exempt from state and federal income taxes under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to FHF7's tax-exempt purpose is subject to taxation as unrelated business income. FHF7 had no such income for this audit period. The Organization's Form 990, Return of Organization Exempt from Income Tax, for the years ended June 30, 2020, 2021, 2022, and 2023 are subject to examination by the IRS, generally three years after they were filed.

J. Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the Statements of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses are allocated to functions based upon management's equitable determination.

(Continued)

Families Helping Families Region 7  
Shreveport, Louisiana  
Notes to Financial Statements  
June 30, 2023 and 2022  
(Continued)

(2) Concentrations of Credit Risk

FHF7 maintains cash balances at a financial institution located in the Shreveport area. Accounts at that institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2023 and 2022, total cash balances held at financial institutions were \$154,787 and \$125,742, respectively, all of which was secured by FDIC insurance.

Concentrations of credit risk with respect to grant receivables are limited due to these amounts being due from governmental agencies under contractual terms. As of June 30, 2023 and 2022, FHF7 had no significant concentrations of credit risk in relation to grant receivables.

(3) Third Party Reimbursement

During the year ended June 30, 2023 and 2022, FHF7 received contractual revenue from state and other grants in the amount of \$301,786 and \$312,149, respectively. The continued existence of these funds is based on annual contract renewals with various funding sources.

(4) Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities at June 30, 2023 and 2022 consisted of the following:

	2023	2022
Accrued leave	\$ 960	\$ 2,520
Payroll taxes payable	3,517	3,240
Accounts payable	1,776	695
	\$ 6,253	\$ 6,455

(5) Operating Leases

FHF7 leases office space under a long-term, non-cancellable operating lease. The lease expires on July 31, 2024. The discount rate of 2.88% represents the risk-free discount rate using a period comparable with that of the individual lease term.

The right-of-use operating assets and operating lease liabilities at June 30, 2023 and 2022, are as follows:

	2023	2022
Lease Assets		
Operating lease right-of-use assets	\$ 20,455	\$ 38,779
Lease Liabilities		
Operating lease liabilities as June 30	\$ 20,455	\$ 38,779
Less current portion	( 18,859)	( 18,324)
Operating lease liabilities	\$ 1,596	\$ 20,455

(Continued)

Families Helping Families Region 7  
Shreveport, Louisiana  
Notes to Financial Statements  
June 30, 2023 and 2022  
(Continued)

Total lease costs were as follows:

Operating lease costs	<u>\$ 19,200</u>	<u>\$ 19,150</u>
Weighted-average remaining lease term – months	<u>13</u>	<u>25</u>
Weighted-average discount rate	<u>2.88%</u>	<u>2.88%</u>

Future minimum payments required under operating leases that have an initial or remaining non-cancelable lease term in excess of one year are as follows:

For the Year Ending June 30,	Principle	Interest	Total
2024	\$ 18,859	\$ 341	\$ 19,200
2025	1,596	4	1,600
Total lease payment	<u>\$ 20,455</u>	<u>\$ 345</u>	<u>\$ 20,800</u>

(6) Liquidity and Availability of Financial Assets

FHF7 monitors its liquidity so that it is able to meet its operating needs and other contractual commitments while maximizing the investment of its excess operating cash. FHF7 has the following financial assets that could readily be made available within one year of the balance sheet to fund expenses without limitations:

Financial assets at year-end:	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 154,827	\$ 125,742
Grant receivables	<u>38,721</u>	<u>54,720</u>
Total financial assets	<u>193,548</u>	<u>180,462</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 193,548</u>	<u>\$ 180,462</u>

In addition to financial assets available to meet general expenditures over the year, FHF7 operates with a balanced budget and anticipates covering its general expenditures using the income generated from contractual agreements with governmental agencies and contributions. The Statement of Cash Flows identifies the sources and uses of FHF7's cash and shows positive cash generated by operations of \$37,985 and \$30,113, for June 30, 2023 and 2022, respectively.

(7) Commitments

FHF7 has a commitment for a signed contract of \$19,800 for the development of a new database. As of June 30, 2023, approximately \$9,900 had been incurred on the contract, with remaining balance to be incurred subsequent to June 30, 2023.

(Continued)

Families Helping Families Region 7  
 Shreveport, Louisiana  
 Notes to Financial Statements  
 June 30, 2023 and 2022  
 (Continued)

(8) Net Assets

Net assets at June 30, 2023 and 2022, consisted of the following:

Net Assets Without Donor Restrictions:	2023	2022
Undesignated	\$ 189,668	\$ 176,812
Net investment in property and equipment	9,900	850
Total net assets without donor restrictions	199,568	177,662
Total Net Assets	\$ 199,568	\$ 177,662

(9) Property and Equipment

Property and equipment at June 30, 2023, with estimated depreciable life, are summarized as follows:

Software development in progress		\$ 9,900
Furniture, fixtures, equipment	5 – 10 years	8,494
Accumulated depreciation		( 8,494)
		\$ 9,900

Depreciation expense for the year ended June 30, 2023 was \$250.

Property and equipment at June 30, 2022, with estimated depreciable life, are summarized as follows:

Furniture, fixtures, equipment	5 – 10 years	\$ 11,494
Accumulated depreciation		( 10,644)
		\$ 850

Depreciation expense for the year ended June 30, 2022 was \$732.

(10) Subsequent Events

Subsequent events have been evaluated through December 19, 2023, the date the financial statements were available to be issued.

(11) Adoption of New Accounting Pronouncement

Effective July 1, 2021, FHF7 adopted FASB ASC 842, *Leases*. FHF7 determines if an arrangement contains a lease at inception based on whether the Organization has the right to control the asset during the contract period and other facts and circumstances. The Organization elected the package of practical expedients permitted under the transition guidance within the new standard, which among other things, allowed it to carry forward the historical lease classification.

The adoption of FASB ASC 842 resulted in the recognition of operating right-of-use-assets and operating lease liabilities. Results for periods beginning prior to July 1, 2021, continue to be reported in accordance with our historical accounting treatment. The adoption of FASB ASC 842 did not have a material impact on the Organization's statement of activities or cash flows.

Families Helping Families Region 7  
Shreveport, Louisiana  
Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the Year Ended June 30, 2023

Agency Head: Chanel Jackson, Executive Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 69,903

# COOK & MOREHART

*Certified Public Accountants*

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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*

Independent Auditors' Report

To the Board of Directors  
Families Helping Families Region 7  
Shreveport, 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 Families Helping Families Region 7 (a nonprofit organization), which comprise the statement of financial position as of June 30, 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 December 19, 2023.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Families Helping Families Region 7'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 Families Helping Families Region 7's internal control. Accordingly, we do not express an opinion on the effectiveness of Families Helping Families Region 7'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 Families Helping Families Region 7'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.



Cook & Morehart  
Certified Public Accountants  
December 19, 2023

Families Helping Families Region 7  
Shreveport, Louisiana  
Summary Schedule of Audit Findings  
June 30, 2023 and 2022

**Summary Schedule of Prior Year Audit Findings**

There were no findings for the prior audit period ended June 30, 2022.

**Summary Schedule of Current Year Audit Findings**

There are no findings for the current audit period ended June 30, 2023.