EISNERAMPER

UNITED WAY OF SOUTHEAST LOUISIANA

SINGLE AUDIT REPORT

JUNE 30, 2025

UNITED WAY OF SOUTHEAST LOUISIANA

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

To the Board of Trustees
United Way of Southeast Louisiana

Report on Compliance for the Major Federal Program

Opinion on Each Major Federal Program

We have audited United Way of Southeast Louisiana's ("UWSELA's") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of UWSELA's major federal programs for the year ended June 30, 2025. UWSELA's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, UWSELA 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 June 30, 2025.

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 ("GAAS"), the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States ("*Government Auditing Standards")*; 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of UWSELA 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 opinion on compliance for each of the major federal programs. Our audit does not provide a legal determination of UWSELA's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

UWSELA's 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 UWSELA's federal programs.

Auditors' 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 UWSELA'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 UWSELA's compliance with the requirements of each of the major federal programs 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 UWSELA'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 UWSELA'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 UWSELA'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.

Report on Internal Control over Compliance

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 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.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies may exist that were not identified.

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.

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

We have audited the financial statements of UWSELA as of and for the year ended June 30, 2025, and have issued our report thereon dated October 10, 2025, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Purpose of this Report

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.

EisnerAmper LLP

EISNERAMPER LLP
Metairie, Louisiana
December 8, 2025

UNITED WAY OF SOUTHEAST LOUISIANA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2025

GRANTOR	ASSISTANCE LISTING NUMBER	AWARD NUMBER	EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
U.S. Department of Health & Human Services				
Direct:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SM087570	$ 1,250,886	$ 487,840
Pass-through program from:				
State of Louisiana Department of Children and Family Services				
Temporary Assistance for Needy Families (TANF)	93.558	2101LA TANF	241,356	-
Child Support Services	93.563	1363936001, 2000894571	77,066	-
U.S. Department of the Treasury				
Direct:				
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009	23VITA0304 35-523, 24VITE0076 35-524	177,014	26,441
Pass-through program from:				
St. Tammany Parish Government				
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	None	70,937	-
Pass-through program from:				
City of New Orleans, State of Louisiana				
COVID-19: Coronavirus Relief Fund	21.019	SLT-1835, SLT7352	576,675	-
U.S. Department of Agriculture				
Pass-through program from:				
State of Louisiana Department of Children and Family Services				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)	10.561	LA420142	116,174	-
U.S. Department of Homeland Security				
Direct:				
Emergency Food and Shelter National Board Program	97.024	Phase 39 - EMW-2021-FS-00010 Phase CARES - EMW-2020-FS-00007 Phase ARPA-R - EMW-2021-FS-00008 Phase 40 - EMW-2022-FS-00002 Phase 41 - EMW-2023-FS-00007	3,248	-
U.S. Department of Homeland Security				
Pass-through program from:				
Jefferson Parish				
Second Chance Act Reentry Initiative	16.812	15PBJA-21-GG-02884-SCAX	380,561	261,992
U.S. Environmental Protection Agency				
Direct:				
Environmental and Climate Justice Community Change Grants Program	66.616	None	50,000	-
Total Expenditures of Federal Awards			$ 2,943,917	

See the accompanying notes to schedule of expenditures of federal awards.

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards ("the Schedule") includes the federal grant activity of United Way of Southeast Louisiana ("UWSELA") under programs of the federal government for the fiscal year ended June 30, 2025. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of UWSELA, it is not intended to and does not present the financial position, changes in net assets, or cash flows of UWSELA. UWSELA is defined in Note 1 to the financial statements for the year ended June 30, 2025. All federal awards received directly from federal agencies are included on the schedule, as well as federal awards passed-through other government agencies, as applicable.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting, which is described in Note 1 to the UWSELA financial statements for the year ended June 30, 2025. Such expenditures are recognized following the cost principles contained in accordance with the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this schedule may differ from amounts presented, or used in the preparation of, the basic financial statements.

3. Relationship to Financial Statements

Federal revenues of $2,943,917 are included in the Statement of Activities in the category "Grant and program revenue."

4. De Minimis Cost Rate

During the year ended June 30, 2025, UWSELA elected to use the de minimis cost rate as covered in §200.414 of the Uniform Guidance. The de minimis cost rate was 10% on federal awards issued before September 30, 2024. The rate increased to 15% for federal awards issued on or after October 1, 2024.

UNITED WAY OF SOUTHEAST LOUISIANA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

(1) Summary of Independent Auditors' Results

Financial Statements

The type of report issued on the financial statements:	Unmodified opinion
Internal control over financial reporting:	
a. Material weakness(es) identified?	No
b. Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to the financial statements noted?	No

Federal Awards

Internal controls over major program:	
c. Material weakness(es) identified?	No
d. Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance for major program:	Unmodified opinion
Any audit findings which are required to be reported under the Uniform Guidance?	No
Identification of major programs:	
City of New Orleans, State of Louisiana Coronavirus Relief Fund	21.019
State Department of Louisiana Children and Family Services Temporary Assistance for Needy Families	93.558
Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
Auditee qualified as a low-risk auditee under Section 530 of The Uniform Guidance:	Yes

(2) Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards:*

None reported

(3) Findings and Questioned Costs Relating to Federal Awards:

None reported