

A GALVANIZED INNOVATIVE APPROACH TO LEADING EXCELLENCE PLANNING SOLUTIONS, INC. (A.G.I.L.E. Planning Solutions, Inc.)

Accountant's Review and Attestation Reports,
With Financial Statements and
Notes To the Financial Statements
As of And For The Year Ended December 31, 2023

WHARTON CPA, LLC

A.G.I.L.E. Planning Solutions, Inc. Table of Contents

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors of A.G.I.L.E. Planning Solutions, Inc. New Orleans, Louisiana

I have reviewed the accompanying statement of financial position of A.G.I.L.E. Planning Solutions, Inc. (a non-profit corporation) as of December 31, 2023, and the related statement of activities, functional expenses, and cash flows for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of agency management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management's Responsibility for 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

My responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

I am required to be independent of A.G.I.L.E. Planning Solutions, Inc. and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my review.

Accountant's Conclusion

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Other Matter Paragraph

The accompanying schedule of compensation, benefits, and other payments to the agency head are presented for purposes of additional analysis and is not a required part of the financial statements. The information is the representation of management. I have reviewed the information and, based on my review, I am not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. I have not audited the supplementary information and, accordingly, do not express an opinion on such information

Wharton CPA, LLC

New Orleans, Louisiana

Wharton CPA, LLC

September 22, 2024

A.G.I.L.E. Planning Solutions, Inc. Statement of Financial Position As of December 31, 2023

<u>Assets</u>

Cash Grants Receivable	\$ 218,426 413,000
Total Assets	\$ 631,426
Liabilities and Net Assets	
Liabilities Accounts Payable	\$ 15,861
Total Liabilities	\$ 15,861
Net Assets	
Without Donor Restrictions With Donor Restrictions	286,792 328,773
Total Net Assets	615,565
Total Liabilities and Net Assets	\$ 631,426

A.G.I.L.E. Planning Solutions, Inc. Statement of Activities For the Year Ended December 31, 2023

SUPPORT AND OTHER REVENUES:	 out Donor strictions	With Donor Restrictions	Total
Government Grants Foundation and Trust Grants Contract Revenue Net Assets Released from Restrictions	\$ - 100,000 91,558 542,787	417,936 453,624 - (542,787)	\$ 417,936 553,624 91,558
Total support and other revenues	 734,345	328,773	1,063,118
Functional Expenses			
Baton Rouge Community Street Team CHANGE Heal the Block Management & General	561,485 32,302 775 5,357	- - - -	561,485 32,302 775 5,357
Total Expenses	599,919	-	599,919
Change in Net Assets	134,426	328,773	463,199
Net Assets At Beginning Of Year	 152,366	_	152,366
Net Assets At End Of Year	\$ 286,792	\$ 328,773	\$ 615,565

A.G.I.L.E. Planning Solutions, Inc. Statement of Functional Expenses For the Year Ended December 31, 2023

Baton Rouge Account Community Street Team		CHANGE Heal The Block		Management & General	Total Expenses	
Payroll Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising & Marketing	3,941	-	=	-	3,941	
Bank Charges & Fees	4	-	-	-	4	
Grants & Awards	5,621	-	-	-	5,621	
Computer & Internet	14,336	-	-	646	14,982	
Staff Training & Development	3,053	-	-	1,645	4,698	
Contract Services	489,823	32,302	=	-	522,125	
Dues & Subscriptions	418	-	-	-	418	
Rent, Parking, Utilities	88	-	-	-	88	
Insurance Expense	191	-	-	191	382	
Meals & Entertainment	29	-	-	-	29	
Office Supplies	7,875	-	=	-	7,875	
Books, Subscriptions, Reference	214	-	-	-	214	
Supplies	258	-	-	-	258	
Telephone, Telecommunications	5,892	-	-	-	5,892	
Website/Technology	1,548	-	-	216	1,764	
Professional Fees	4,608	-	775	1,200	6,583	
Wellness and Events	3,781	-	-	-	3,781	
Conference and Meetings	1,514	-	-	-	1,514	
Travel Expense	18,291			1,459	19,750	
Total Expenses	\$ 561,485	\$32,302	\$ 775	\$ 5,357	\$ 599,919	

A.G.I.L.E. Planning Solutions, Inc. Statement of Cash Flows For the Year Ended December 31, 2023

Cash Flows From Operating Activities:

Changes in Net Assets Adjustments to Reconcile Net Revenues over Expenditures to Net Cash Provided by Operating Activities Changes in Operating Assets and Liabilities	\$ 463,199
Grants Receivable Accounts Payable	 (298,000) 12,361
Net Cash Provided by Operating Activities	177,560
Cash Flows From Investing Activities:	
Purchase/Sale of Investments, Securities, and Fixed Assets	 -
Net Cash Used by Investing Activities	-
Cash Flows From Financing Activities:	
Net Cash Provided by Financing Activities	 _
Net Cash Increase for Period	177,560
Cash, At Beginning of Period, January 1, 2023	 40,866
Cash, At End of Period, December 31, 2023	\$ 218,426
Supplemental Discolsures of Cash Flow Information	
Cash paid during the year for:	
Interest	\$ -
Income Taxes	\$ _

A.G.I.L.E. Planning Solutions, Inc. Notes to the Financial Statements For the Year Ended December 31, 2023

1. Summary of Significant Accounting Policies

General – A.G.I.L.E Planning Solutions is a non-profit organization located in Baton Rouge, Louisiana. A.G.I.L.E Planning Solutions' goal is to maintain a sustainable eco-system that contributes and safeguards the social innovation, positive transformation, and efficacy of underserved communities.

Basis of Accounting – A.G.I.L.E Planning Solution's financial statements are prepared on the accrual basis of accounting, whereby revenue is recorded when earned and expenses are recorded when mourred.

Furniture and Equipment – Improvements which significantly extend the useful life of an asset and purchases of buildings, land, furniture and equipment are capitalized. The straight-line method of depreciation is used for the assets owned by A.G.I.L.E Planning Solutions.

Income Taxes – A.G I.L E Planning Solutions has been determined to be tax exempt under Section 501 (c) 3 of the Internal Revenue Code. Tax years 2021, 2022, and 2023 remain open for potential examination of taxing authorities. The agency's financial exposure would exist as it relates to potential unrelated business income.

Use of Estimates—The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures in the financial statements and accompanying notes. Accordingly, actual results could differ from those estimates.

Functional Expenses – Expenses are charged to each program based on direct expenditures incurred. Any expenditure not directly chargeable is allocated to a program based on management's estimates.

Cash - Cash is comprised of cash on hand and in banks.

2. **Net Assets** - Financial Accounting Standards Board (FASB) Accounting Standards Codification "ASC" 958, Not-for-Profit Entities, requires net assets and changes in net assets be reported for in two classifications. A description of the two types of Net Assets categories is described below:

Net Assets with donor imposed restrictions – Gifts of cash and other assets which have donor imposed restrictions or requirements that limit the use of the donation. A donor restriction ends when a time restriction is met or a purpose restriction is accomplished. As restrictions are met, assets are reclassified as unrestricted net assets.

Net Assets without donor imposed restrictions – Gifts of eash and other assets absent of donor imposed restrictions.

As of December 31, 2023, A.G.I.L.E Planning Solutions had both net assets with and without donor imposed restrictions.

A.G.I.L.E. Planning Solutions, Inc. Notes to the Financial Statements (Continued) For the Year Ended December 31, 2023

Net Assets (Continued) - Amounts received with donor stipulations that limit the use of the donated assets are reported as restricted support. When the donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restriction and are reported in the statement of activities as net assets released from restrictions

Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized.

- **3. Program Revenue**-Programs, consulting fees, and exchange-type grants and contracts, revenue is recognized when earned in accordance with ASC 606, Revenue from Contracts with Customers. Program fees and payments under exchange-type grants and contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively.
- **4. Grant Receivable** Grant receivable consists of billings on a cost reimbursement contract that were unpaid at December 31, 2023.
- 5. Economic Dependency-A.G.I.L.E Planning Solutions receives its funding from government grants. The continuance of this program is dependent upon the agency's ability to gain renewal of contracts and grants as well as to obtain new funding.
- **6. Board of Directors Compensation**-The Executive Director of the agency also serves as the Board Chairperson. There were payments made to the Executive Director and Board Chairperson in the amount of \$59,985,26 during the year ended December 31, 2023 for contract services.
- 7. Subsequent Events Management has evaluated subsequent events through the date that the financial statements are available to be issued. September 22, 2024, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.



A.G.I.L.E. Planning Solutions, Inc.

Schedule of Compensation. Benefits and Other Payments to Agency Head or Chief Executive Officer

Year Ended 2023

Agency Head Name: Sateria Tate-Alexander

Purpose	Amount
Salary	59,985.26
Benefits-insurance	
Benefits-retirement	
Benefits-Other	
Car allowance	
Vehicle provided by government	
Per diem	
Reimbursements	
Travel	
Registration fees	
Conference travel	
Continuing professional education	
fees	
Housing	
Unvouchered expenses*	
Special meals	
Total	59,985.26

^{*}an example of an unvouchered expense would be a travel advance

A.G.I.L.E. Planning Solutions, Inc. Schedule of Findings and Questioned Costs For the Year Ended December 31, 2023

2023-1 Late Report Filing

Condition: The agency did not complete its reporting requirements within the timeframe set by the Louisiana State audit law.

Criteria: The Louisiana State audit law (LRS 24:513) requires the agency to complete its reporting requirements to the State within six (6) months following the end of its fiscal year.

Cause: A previously engaged CPA did not complete the review attestation timely and the agency had to engage a different CPA.

Effect: The review attestation is late and not in compliance with State reporting requirements timeline.

Recommendation: It is recommended that the Agency meet its reporting obligations under the Louisiana State audit law.

LOUISIANA ATTESTATION QUESTIONNAIRE (For Attestation Engagements of Quasi-public Agencies)

8/20/24	(Date Transmitted)
Wharton CPA, LLC	(CPA Firm Name)
PO Box 870847	(CPA Firm Address)
New Orleans, LA 70187	(City, State Zip)
matters identified below, as of 12/31/23	reed-upon procedures to the control and compliance (date) and for the year then ended, and as 513 and the <i>Louisiana Governmental Audit Guide</i> , we
Federal, State, and Local Awards	
We have detailed for you the amount of federal, grant and grant year.	state, and local award expenditures for the fiscal year, by
	Yes [X] No [] N/A []
All transactions relating to federal, state, and loca accounting records and reported to the appropria	
	Yes [X] No [] N/A []
The reports filed with federal, state, and local again and supporting documentation.	encies are properly supported by books of original entry
	Yes [X] No [] N/A []
administer, to include matters contained in the	equirements of all federal, state, and local programs we OMB Compliance Supplement, matters contained in the s allowed and unallowed, and reporting and budget
	Yes [X] No [] N/A []
Open Meetings	
42:11 through 42:28 (the open meetings law). N 0043 and the guidance in the publication "Op	e been posted as an open meeting as required by R.S. ote: Please refer to Attorney General Opinion No. 13- en Meeting FAQs," available on the Legislative -profit agency is subject to the open meetings law.
Budget	Yes [X] No [] N/A []
For each federal, state, and local grant we have	ded the purpose and duration, and for state grants
	Yes [X] No [] N/A []

Reporting				
We have had our financial statements reviewed in accordance with R.S. 24:513.				
	Yes [X]	No []	N/A	[]
We did not enter into any contracts that utilized state funds as defined in R.S. 39 were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was R.S. 24:513 (the audit law).				
	Yes [X]	No []	N/A	[]
We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation benefits and other payments to the agency head, political subdivision head, or ch				
	Yes [X]	No []	N/A	[]
We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjude and fees assessed or imposed; the amounts collected; the amounts outstanding the amounts disbursed, and the amounts received from disbursements.				
	Yes [X]	No []	N/A	[]
Prior-Year Comments				
We have resolved all prior-year recommendations and/or comments.				
	Yes [X]	No[]	N/A [K]
General				
We acknowledge that we are responsible for the Agency's compliance with the foregulations and the internal controls over compliance with such laws and regulations.		laws and	d	
	Yes [X]	No[]	N/A []
We acknowledge that we are responsible for determining that that the procedure appropriate for the purposes of this engagement.	s perform	ned are		
	Yes [X]	No[]	N/A [1
We have evaluated our compliance with these laws and regulations prior to make representations.	ng these			
	Yes [X]	No[]	N/A []
We have provided you with all relevant information and access under the terms of	of our agr	eement.		
	Yes [X]	No[]	N/A []
We have disclosed to you all known noncompliance of the foregoing laws and recontradictions to the foregoing representations.	gulations	, as well	as ar	ıу
	Yes [X]	No[]	N/A []

Yes [X] No [] N/A []

We are not aware of any material misstatements in the information we have provided to you.

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes [X] No [] N/A [
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We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [X] No [] N/A []

The previous responses have been made to the best of our belief and knowled

	Secretary	Date	
	Treasurer_	Date	
Sateria Tate	President 26/09/24	Date	

Signature:

Sateria Tate (Sep 27, 2024 08:44 CDT)

Email: sateriata@agileps.org



A.G.I.L.E. Planning Solutions, Inc.

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the A.G.I.L.E. Planning Solutions, Inc. and the Louisiana Legislative Auditor:

I have performed the procedures enumerated below, which were agreed to by the A.G.I.L.E. Planning Solutions, Inc. and the Louisiana Legislative Auditor (the specified parties), on the Agency's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2023, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Agency's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, I make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.

The Agency provided us with the following list of expenditures made for federal grant awards received during the fiscal year ended December 31, 2023:

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
American Rescue Plan (ARP)	01/01/23-12/31/23	93.498	417,935.70
Total Expenditures			417,935.70

The Agency represented that they received one federal government grant award through the City of Baton Rouge during the year ended December 31, 2023.

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.

There was one separate funding sources, from which 6 disbursements were randomly selected during the period of January 1, 2023 through December 31, 2023.

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

Each of the selected disbursements agreed to the amount and payee in the supporting documentation.

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

All of the disbursements were coded to the correct fund and general ledger account.

Report whether the selected disbursements were approved in accordance with the Agency's policies and procedures.

The Agency's policies and procedures state that the executive director must approve all disbursements. Documentation supporting each of the selected disbursements included the signature of the executive director.

For each selected disbursement made for federal grant awards, obtain the Compliance Supplement for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the Compliance Supplement, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

Activities allowed or unallowed

I compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed. No exceptions were noted.

Eligibility

I compared documentation for each of the selected disbursements with program compliance requirements related to eligibility. No exceptions were noted.

Reporting

I compared documentation for each of the selected disbursements with program compliance requirements related to reporting. No exceptions were noted.

5. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency's financial records, and report whether the amounts in the close-out reports agree with the Agency's financial records.

Not Applicable. There were no close-out reports due for the period under review.

Open Meetings

6. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

Management represented that there were no board meetings held in 2023, nor through the date of this report.

Budget

7. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

The Agency provided documentation that comprehensive budgets were submitted to the applicable federal grantor agency as well as the State agency for the grants exceeding five thousand dollars. These budgets included the purpose and duration of the grant program.

8. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The agency's report was not submitted to the Legislative Auditor before the statutory due date of June 30, 2024. This report is considered late and not in compliance with the State audit law.

9. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2), and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

The Agency's management represented that the Agency did not enter into any contracts during the fiscal year that were subject to the public bid law.

Prior-Year Comments

10. Obtain and report management's representation as to whether any prior year suggestions, exceptions, recommendations, and/or comments have been resolved.

There was no prior year report.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. I was not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Agency's compliance with the foregoing matters. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the Agency's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Wharton CPA, LLC

Wharton CPA, LLC

New Orleans, LA

September 22, 2024



Sateria Tate-Alexander 4000 Gus Young Baton Rouge, LA. 70802 **Phone:** 225-806-8621

Email: SateriaTA@agilePS.org

October 11, 2024

Ms. Brendel Wharton Wharton, CPA P.O. Box 870847 New Orleans, LA 70187

RE: 2023 Review Attestation Response

Dear Ms. Wharton,

We hope this letter finds you well. We are writing to provide a response to the findings in response to the Accountant's Review and Attestation Report developed by your firm for the fiscal year 2023. Please find below our responses addressing the specific citings:

6. Evidence of Meeting Agendas in Compliance with Louisiana Revised Statute 42:11 through 42:28 (Open Meetings Law)

ACCOUNTANTS' REVIEW:

Management represented that there were no board meetings held in 2023, nor through the date of this report.

A.G.I.L.E. RESPONSE:

Our organization is currently undergoing a restructuring phase, which includes the recruitment and selection of new board members. We anticipate resuming quarterly board meetings once the board selection process is finalized. At that time, we will ensure that all meetings are conducted in compliance with the Louisiana Open Meetings Law (R.S. 42:11–42:28) and that all required agendas are posted accordingly.

8. Timely Reporting in Accordance with R.S. 24:513

ACCOUNTANTS' REVIEW:

The agency's report was not submitted to the Legislative Auditor before the statutory due date of June 30, 2024. This report is considered late and not in compliance with the State audit law.

A.G.I.L.E. RESPONSE:

We initially engaged an auditor in March 2024 and promptly provided all requested information. However, the auditor became unresponsive, leading to delays and missed communications. As the June 2024 deadline approached, we contacted the Louisiana Legislative Auditor to disengage from the original firm and subsequently engaged Wharton CPA. Due to the initial auditor's failure to produce the audit timely and their lack of responsiveness, we were required to start from scratch with Wharton CPA, which inevitably resulted in a delay.



We appreciate your attention to these matters and remain committed to ensuring full compliance with all applicable statutes and requirements. Should you require any further information or clarification, please do not hesitate to contact us.

Thank you for your time and assistance.

Respectfully,

