



Luther Speight & Company, LLC
Certified Public Accountants and Consultants

URBAN SUPPORT AGENCY, INC.

SHREVEPORT, LOUISIANA

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT**

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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Luther Speight & Company, LLC
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Urban Support Agency, Inc.
Shreveport, Louisiana

Opinion

We have audited the accompanying financial statements of Urban Support Agency, Inc. (the Agency), a nonprofit organization, which comprise the statement of financial position as of June 30, 2022, 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 present fairly, in all material respects, the financial position of the Agency as of June 30, 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 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 the Agency 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 opinions.

Responsibilities of Management 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, 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 the Agency'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 the Agency'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 the Agency'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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Compensation, Benefits and Other Payments to the Agency Head on page 18 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 auditing standards generally accepted in the United States of America. 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 March 27, 2023, on our consideration of the Agency'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 the effectiveness of the Agency's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Agency's internal control over financial reporting and compliance.



Luther Speight & Company CPAs
New Orleans, Louisiana
March 27, 2023

URBAN SUPPORT AGENCY, INC.
STATEMENT OF FINANCIAL POSITION
AS OF JUNE 30, 2022

Assets:

Cash	\$ 44,577
Grants Receivable	176,913
Total Assets	<u>221,490</u>

Liabilities:

Accounts Payable	136,510
Payroll Tax Payable	26,966
Total Liabilities	<u>163,476</u>

Net Assets:

Without Donor Restrictions	58,014
Total Net Assets	<u>58,014</u>

Total Liabilities and Net Assets

\$ 221,490

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

URBAN SUPPORT AGENCY, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED 30, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
GRANT AND SUPPORT			
Department of Education	\$ -	\$ 731,616	\$ 731,616
Caddo Commission	-	13,000	13,000
Caddo School Board	10,251	-	10,251
City of Shreveport	47,999	-	47,999
Other Income	1,631	-	1,631
Releases From Restrictions	744,616	(744,616)	-
Total Grant and Support	<u>804,497</u>	<u>-</u>	<u>804,497</u>
EXPENDITURES			
Program Services			
21st Century Learning	732,942	-	732,942
Pandemic Recovery Education	41,551	-	41,551
Summer Accelerate Enrichment	10,251	-	10,251
Caddo Parish Commission	750	-	750
Total Program Services	<u>785,494</u>	<u>-</u>	<u>785,494</u>
Support Services			
Management and General	2,543	-	2,543
Total Support Services	<u>2,543</u>	<u>-</u>	<u>2,543</u>
Change in Net Assets	16,460	-	16,460
Net Assets, Beginning of Year	<u>41,554</u>	<u>-</u>	<u>41,554</u>
Net Assets, End of Year	<u>\$ 58,014</u>	<u>\$ -</u>	<u>\$ 58,014</u>

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

URBAN SUPPORT AGENCY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Program Services</u>				<u>Support Services</u>		
	21st Century Learning Centers	Pandemic Recovery Education	Summer Accelerate Enrichment	Caddo Parish Commission	Total Program Services	Management & General	Total Expenses
Personnel	\$ 521,770	32,635	9,408	\$ -	\$ 563,813	\$ -	\$ 563,813
Fringes	48,570	2,732	720	-	52,022	25	52,047
Professional Services	67,684	336	-	600	68,620	-	68,620
Rent	33,520	-	-	-	33,520	-	33,520
Transportation	13,476	622	-	-	14,098	-	14,098
Supplies	24,125	5,226	123	150	29,624	952	30,576
Travel	5,638	-	-	-	5,638	492	6,130
Insurance	15,952	-	-	-	15,952	-	15,952
Communication	2,207	-	-	-	2,207	1,074	3,281
Total Expenses	<u>\$ 732,942</u>	<u>\$ 41,551</u>	<u>\$ 10,251</u>	<u>\$ 750</u>	<u>\$ 785,494</u>	<u>\$ 2,543</u>	<u>\$ 788,037</u>

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

**URBAN SUPPORT AGENCY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	16,460
Adjustments to Reconcile Net Income to Net Cash:	
Increase in Grants Receivables	(5,180)
Increase in Accounts Payable	107,696
Decrease in Accrued Payroll	(90,777)
Decrease in Payroll Tax Liabilities	(1,360)

CASH PROVIDED BY OPERATING ACTIVITIES 26,839

NET CHANGE IN CASH 26,839

CASH - BEGINNING OF YEAR 17,738

CASH - END OF YEAR \$ 44,577

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

URBAN SUPPORT AGENCY, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Urban Support Agency, Inc. (the Agency) is a non-profit organization incorporated under the laws of the State of Louisiana on July 19, 1996. The Agency was established to provide tutorial and housing related services to targeted persons or families in need. Funding from donations and grants are utilized for this purpose.

Basis of Accounting

The financial statements of the Agency are prepared on the accrual basis. Accordingly, revenue is recorded when earned and expenses are recorded when incurred.

Basis of Presentation

Financial statement presentation follows the recommendations of the FASB ASC 958-210, *Not-For-Profit Entities*. Under ASC 958-210, the Agency may report information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions.

Net Assets

Net Assets are included in one of the following two classes of net assets, depending on the presence and type of donor-imposed restrictions.

- *Net Assets Without Donor Restrictions* – Net assets without donor restrictions include funds that are not subject to donor-imposed restrictions. As of June 30, 2022, all the Agency's net assets were in this category.
- *Net Assets With Donor Restrictions* – Net assets with donor restrictions include funds that are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. 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. As of June 30, 2022, the Agency had no net assets with donor restrictions.

URBAN SUPPORT AGENCY, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Agency considers all cash in demand deposits and investments purchased with a maturity date of three months or less to be cash equivalents. For the year ended June 30, 2022, the Agency did not have any cash equivalents. When the Agency has checks in excess of the bank balance, the amount is reclassified to accounts payable on the Statement of Financial Position.

Uses 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 the reported revenues and expenses. Actual results could differ from those estimates.

Economic Dependency

Approximately 91% of the Agency's funding is federal funds passed through the State of Louisiana's Department of Education. The Agency's continued operations are substantially dependent upon continued funding from these funding sources.

Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized at a functional basis in the statement of activities. Accordingly, program and support service expenses are specifically identified with or allocated to the Agency's various functions. Expenses requiring allocation include services provided by the Agency's management and administrative staff to specific program-related activities. Expense allocations are prorated based on a percentage of time or actual usage.

Income Tax Status

The Agency is a not-for-profit organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and comparable state law as a charitable organization whereby only unrelated business income, as defined by Section 509 (a)(1) of the Code is subject to federal income tax. The Agency currently has no unrelated business income. Accordingly, no provision for income taxes has been recorded. The Agency's Forms 990, *Return of Organization exempt from Income Tax*, are subject to examination by the IRS for three years after they are filed.

URBAN SUPPORT AGENCY, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

Revenue Recognition

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions.

A contribution or promise to give contains a donor or grantor condition when both of the following are present:

- An explicit identifying of a barrier, that is more than trivial, that must be overcome before the revenue can be earned and recognized.
- An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised, if the condition is not met.

Unconditional contributions, or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor, are recorded as revenue with or without donor restrictions, depending on the existence and nature of any 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. Conditional contributions are recognized when the barriers to entitlement are overcome and the promises become unconditional. Unconditional contributions are recognized as revenue when received. Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award. Exchange transactions are reimbursed based on a predetermined rate for services performed. The revenue is recognized in the period the service is performed.

Recent Accounting Pronouncements

In 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*, which is intended to improve financial reporting on leasing transactions. ASU No. 2016-02 will require lessees to recognize right of use assets and lease obligations for operating and finance leases under terms greater than 12 months. ASU No. 2016-02 is effective for fiscal years beginning after December 15, 2020, with early adoption permitted. ASU No. 2016-02 must be applied modified retrospectively. On June 3, 2020, FASB issued ASU No. 2020-05, *Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842)* that extended the effective date for certain entities, including the Organization, to annual periods beginning after December 15, 2022. The Organization is currently evaluating the effects of this ASU.

URBAN SUPPORT AGENCY, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2 – GRANTS RECEIVABLE

Grants receivable are amounts due from the grantor awarding agency as reimbursement of costs incurred to provide the services defined and agreed upon in the contracts. The Agency was owed \$176,913 by the grantor awarding agency on June 30, 2022. The Agency received the full amount owed during July 2022. An allowance for doubtful accounts was not necessary on June 30, 2022.

NOTE 3 – SUMMARY OF GRANT FUNDING

Urban Support Agency recorded grant revenues from the following programs for fiscal 2022:

21st Century Community Learning Centers	\$ 731,616
Caddo Parish Commission	13,000
Caddo School Board	10,251
City of Shreveport	47,999
	<u>\$ 802,866</u>

Grant revenues are reported as without donor restrictions due to the restrictions placed on those funds by the funding sources being met in the same reporting period as the revenue is earned.

NOTE 4 – LINE OF CREDIT

The Agency has available an unsecured revolving line of credit with a financial institution with a maximum of \$20,000. The line of credit is evaluated and renewed annually. Borrowings under the line of credit bear interest at 9.25%. The outstanding balance on the line of credit was \$0 on June 30, 2022.

NOTE 5 – COMMITMENTS

Urban Support Agency, Inc has an agreement to lease space for its main office. The terms of the lease are thirty days (month-to-month) and renew at the first of each month thereafter. Lease Expense for the year ended June 30, 2022, was \$33,520.

NOTE 6 – CONTINGENCIES

As of June 30, 2022, there were no matters relating to existing or possible litigation, questioned costs nor refunds of grant proceeds.

URBAN SUPPORT AGENCY, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7 – COMPENSATED ABSENCES

The Agency does not have an accrued paid-time off policy. Substantially all employees are part time, and therefore do not earn or accrue paid-time off. Therefore, management did not record a liability for compensated absences.

NOTE 8 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

Financial assets available for general expenditures, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

Cash	\$	44,577
Grants Receivable		176,913
	\$	<u>221,490</u>

NOTE 9 – CONCENTRATION OF CREDIT RISK

The Agency maintains cash balances at one financial institution in Shreveport, Louisiana. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. The Agency's cash balances were not in excess of FDIC insurance on June 30, 2022.

NOTE 10 - SUBSEQUENT EVENTS

Management evaluated subsequent events as of March 27, 2023, which is the date these financial statements were available to be issued. Management has noted that there are no additional disclosures or adjustments to these financial statements required.



Luther Speight & Company, LLC
Certified Public Accountants and Consultants

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

To the Board of Directors of
Urban Support Agency, Inc.
Shreveport, LA

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 Urban Support Agency, Inc. (a nonprofit organization)(the Agency), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 27, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Agency's internal control over financial reporting (internal control) to determine the 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 the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency'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 may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as Finding #2022-01.

Urban Support Agency, Inc.'s Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Luther Speight & Company CPAs

New Orleans, Louisiana

March 27, 2023

**URBAN SUPPORT AGENCY, INC.
SUMMARY OF AUDITOR'S RESULTS
JUNE 30, 2022**

Section I – Summary of Auditor’s Results

Financial Statements

An unmodified opinion was issued on the financial statements of the auditee.

Internal control over financial reporting:

Material weakness(es) identified? Yes X No

Significant deficiency(s) identified
not considered to be material weaknesses? Yes X None Reported

Noncompliance material to financial statements noted? X Yes No

Federal Awards

Urban Support Agency, Inc. did not receive federal awards in excess of \$750,000 during the year ended June 30, 2022, and, therefore, is exempt from the audit requirements under the Uniform Guidance.

No Separate Management Letter Issued

URBAN SUPPORT AGENCY, INC.
SCHEDULE OF FINDINGS AND MANAGEMENT RESPONSES
JUNE 30, 2022

**FINDING #2022-01 – TIMELY SUBMISSION OF ANNUAL AUDIT REPORT -
NONCOMPLIANCE**

CRITERIA:

Louisiana state statute 2:511 – 2:559, Louisiana Audit Law, states that quasi-public entities with more than \$500,000 in revenue must submit their audited annual financial reports to the Louisiana Legislative Auditor (LLA) within six (6) months of the close of the auditee’s fiscal year.

CONDITION:

The Organization did not remit the annual audited financial statements to the Louisiana Legislative Auditor within six months of their year-end. A non-emergency extension for filing the audit report was granted by the Legislative Auditor. The non-emergency extension requires a late audit finding be included in the report.

CAUSE:

The Organization had delays in providing key data for the audit and Statewide Agreed-Upon procedures that contributed to the late submission of the Organization’s audit report.

EFFECT:

The Organization was not in compliance with certain provisions of the Louisiana Audit Law referenced above regarding timely submissions.

RECOMMENDATION:

The Organization should implement policies and procedures to ensure timely submission of its independent audit report to the Legislative Auditor.

MANAGEMENT RESPONSE:

Management will ensure data is provided in a timely manner to meet all future deadlines.

URBAN SUPPORT AGENCY, INC.
JUNE 30, 2022
STATUS OF PRIOR YEAR FINDINGS

There were no findings noted during the prior year ended June 30, 2021.

URBAN SUPPORT AGENCY, INC.
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO THE AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED JUNE 30, 2022

Agency Head Name: Mr. Billy Wayne, Executive Director

Purpose	Amount
Salary	\$54,000
Fringe Benefits	4,131
Benefits-insurance	-
Benefits-retirement	-
Benefits-Section 125	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	4,225
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses*	-
Special meals	-



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URBAN SUPPORT AGENCY, INC.

AGREED UPON PROCEDURES REPORT

FOR THE YEAR ENDED JUNE 30, 2022



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**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors of
Urban Support, Inc.
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2021 through June 30, 2022. Urban Support, Inc's management is responsible for those C/C areas identified in the SAUPs.

Urban Support, Inc. has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2021, through June 30, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):

a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget

Results: *The written policies and procedures appropriately address the required elements above.*

- b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes

Results: *The written policies and procedures properly address how purchases are initiated, and the process for preparing and approving purchase orders and requisitions. However, there is no mention of what controls are in place to ensure compliance.*

Management Response: *The Policy and Procedures manual list the guidelines for control under each non-payroll disbursement. It states that the Educational Liaison, Project Director, or Secretary initiates the purchase. Then it is forwarded to the Fiscal Manager to verify that purchases are allowable, then Executive Director initials then forwards to Secretary to place order.*

- c) **Disbursements**, including processing, reviewing, and approving

Results: *The written policies and procedures appropriately address the Entity's disbursements. However, there is no mention of what the process of reviewing and approving of disbursements is.*

Management Response: *Processing, reviewing, and approving are included under the Purchasing and Expenditure Process Policies and Procedures in the manual. The Secretary verifies the items received against the invoice then forwards it to Fiscal Manager to verify the invoice and write a check for payment. Invoice and check are forwarded to the Executive Director for approval and signatures. Once approved and signed it is returned to the Fiscal Manager for distribution.*

- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

Results: *No information regarding deposits/collections was found in the Entity's policies and procedures.*

Management Response: *21st CCLC deposits are made electronically from the state directly into the specified account for 21st CCLC. City Prep deposits are made electronically from the city directly into the City Prep account. If we are approved for a Commission Program, one check is received for the year and deposited into the Commission Account. The Fiscal Manager fills out the deposit slip and the Executive Director deposits the check.*

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

Results: The written policies and procedures appropriately address the required elements above.

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process

Results: The written policies and procedures contain information regarding contractual obligations of Urban Support Inc. Although there is mention of term agreements, there is no mention of conditions, legal review, or details of the approval or monitoring process.

Management Response: Contracts are presented to LDOE prior to initiation. Review and approval processes are done by programmatic director and executive director in accordance with LDOE guidelines.

- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases)

Results: Not applicable to Entity, as they do not utilize credit cards.

- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers

Results: The written policies and procedures state that travel expenses entail one of two out-of-state conferences approved within the budget. However, there is no mention of dollar thresholds by category of expense.

Management Response: Dollar threshold by category of expense is controlled through state travel guidelines (The Louisiana Travel Policy Manual).

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.

Results: Not applicable to the Entity.

- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

Results: *Not applicable to the Entity.*

- k) **Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Results: *No information regarding identification of critical data and frequency of data backups, storage of backups in a separate physical location isolated from the network, periodic testing/verification that backups can be restored, use of antivirus software on all systems, timely application of all available system and software patches/updates, and identification of personnel, processes, and tools needed to recover operations after a critical event noted in the Entity's Policies and Procedure Manual.*

Management's Response: *Backups are scheduled on a nightly basis via the Windows backup utility. This backup utility can create file and folder backups, as well as system images backups, to be used for recovery in the event of data corruption, hard disk drive failure, or malware infection. USA also has a secondary backup of all fiscal matters by way of its Accounting Software Sage. It backs up nightly per schedule set by the organization. Endpoint protection software is McAfee. It was manually installed on all machines it scans the machines for malicious threats daily. If a threat is identified, it is quarantined by the software immediately. Software updates are programmed to update automatically. Major operating system upgrades are handled manually. Accounting software is updated manually by IT staff annually. The Tech Consultant is our IT personnel that handles our processes, and uses the aforementioned tools needed to recover operations after critical event.*

- l) **Sexual Harassment**, including R.S.42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Results: *Not applicable to the Entity.*

Board or Finance Committee

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

Results: *We noted that Urban Support Inc. conducts board meetings in April and October of each year.*

- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

Results: *We noted the Entity reports on the nonprofit accounting model. The Entity's board minutes reference budget approval from DOE. However, there is no mention of budget comparison to any fund. In addition, there is no mention of financial activity relating to public funds.*

Management Response: *A Periodic Expense Report is submitted to the LDOE quarterly. This report compares budget-to-actual.*

- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

Results: *Not applicable, as the Entity is a nonprofit.*

Bank Reconciliations

3. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from

the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:

Results: *List of bank accounts and management's representation were obtained. We selected the month of June 2022 for the testing below.*

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

Results: *We noted that Urban Support Agency has four bank accounts. We noted that the bank reconciliations were initialed and reviewed. However, we were unable to verify that reconciliations were prepared within 2 months of the related statement's closing date.*

Management's Response: *Bank statements are reconciled within 2 months of the closing date. They are initialed by the Assistant Bookkeepers when they are reconciled and reviewed by the Fiscal Manager. We will start dating the reconciliations and the Fiscal Manager initialing and dating also.*

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

Results: *We noted that the bank reconciliations were initialed as reviewed. However, we were unable to confirm whether the initials were those of management or a board member who does not handle cash, post ledgers or issue checks.*

Management's Response: *Bank reconciliations were initialed by the Assistant Bookkeepers when they are reconciled and reviewed by the Fiscal Manager. The Fiscal Manager will start dating and initialing the reconciliations. The Executive Director will start initialing and dating the reconciliations also.*

- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Results: *We noted that Urban Support Agency's outstanding items on the bank reconciliations only include check numbers and amounts. We were unable to verify if the outstanding items are over 12 months, as the items were not dated.*

Management Response: *We will start putting dates of outstanding items on the bank reconciliations.*

Collections

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

Results: Per management, the deposit site is Urban Support Agency, Inc. located at 9051 Mansfield Road, Building A, Shreveport, La. 71118. 21st CCLC deposits are made directly to the 21st CCLC account from the state. City PREP deposits are made directly to the City PREP account from the City.

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

Results: Per management, the Executive Director picks up the check from the commission office and the Caddo Parish School Board Office. He initials the check stub and brings it to the Fiscal Manager. She makes copies and fills out the deposit slip. She returns the check and deposit slip to the Executive Director. He takes it to the bank and makes the deposit. He returns paperwork to Fiscal Manager to record the deposit and file.

- a) Employees responsible for cash collections do not share cash drawers/registers.
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.
 - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.
6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

Results: Per management, there is no access to cash. No cash is collected; therefore, they do not have a bond.

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under “Bank Reconciliations” above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
 - a) Observe that receipts are sequentially pre-numbered.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
 - d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - e) Trace the actual deposit per the bank statement to the general ledger.

***Results:** We noted that the Entity’s collections were supported by proper documentation. We noted that deposits were made within one business day. We noted no exceptions when tracing the deposits to the bank statements and to the general ledgers.*

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

8. Obtain a listing of locations that process payments for the fiscal period and management’s representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

***Results:** All payments are processed at Urban Support Agency, Inc. located at 9051 Mansfield Road, Building A, Shreveport, La. 71118.*

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
 - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - b) At least two employees are involved in processing and approving payments to vendors.

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

Results: Employees involved in non-payroll purchasing and payment include the Secretary/Office Manager, Educational Liaison, Program Director, and Fiscal Manager. The Secretary/Office Manager, Educational Liaison or Program Director initiates the request. The request is forwarded to the Fiscal Manager to verify purchases are allowable. She forwards to Executive Director for his approval. He returns it to the Secretary/Office Manager to place an order.

- 10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:
 - a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
 - b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

Results: We tested the non-payroll disbursements and found no exceptions.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

- 11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

Results: We noted that Urban Support Agency does not have Credit Cards or Fuel Cards. AUP steps regarding credit cards are not applicable.

- 12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

Results: We noted that Urban Support Agency does not have Credit Cards or Fuel Cards. AUP steps regarding credit cards are not applicable.

- a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]
 - b) Observe that finance charges and late fees were not assessed on the selected statements.
13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

Results: We noted that Urban Support Agency does not have Credit Cards or Fuel Cards. AUP steps regarding credit cards are not applicable.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
- a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

Results: Not applicable.

- b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

Results: Reimbursements were issued using actual costs. We noted that lodging and gas reimbursements were supported by itemized receipts. However, we noted that meal expenses lack receipt/invoice documentation.

Management Response: Meal allowances are paid according to the Louisiana Travel Policy guidelines. They are paid the amount designated in the Louisiana Travel Policy per meal.

- c) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

Results: Each reimbursement was supported by documentation detailing the business/public purchase for the charge.

- d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results: We noticed that most reimbursements were properly approved. However, we noted that two reimbursements were approved by the recipient of the reimbursement.

Management Response: The Executive Director approves all travel reimbursements. The Board of Directors has given him the authority to approve his travel reimbursements and report back to the board. The reimbursements must be in accordance with the Louisiana Travel Policy guidelines. Receipts for hotel, taxi, parking, and airfare must be provided with the reimbursement form. The fiscal manager checks all reimbursement forms submitted for payment to make sure guidelines are followed.

Contracts

- 15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

Results: Management stated that the entity did not engage in any contracts during the fiscal year.

- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

- b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
- c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).
- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

Payroll and Personnel

16. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

Results: LSC noted the pay rates of the selected employees' personnel files agreed to the payroll register provided by the Entity.

17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)
- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.
- c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
- d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

Results: LSC noted the pay rates of the selected employees' personnel files agreed to the payroll register provided by the Entity. In addition, LSC has verified daily attendance as daily time logs were provided. Furthermore, we noted that employees did not accumulate sick/leave hours during the fiscal year.

18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

Results: LSC was informed by Urban Support Agency's management that there were no employee terminations during the fiscal year ending June 2022.

19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Results: All employer and employee portions of third-party payroll and related amounts have been paid, and any associated forms have been filed by required deadlines.

Ethics

Results: Not applicable as the Entity is a non-profit.

Debt Service

Results: Not applicable as the Entity is a non-profit.

Fraud Notice

20. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Results: Management confirmed there were no misappropriations of public funds and assets during the fiscal year ended June 30, 2022.

21. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Results: We noted the required notice is not posted on the Entity's website.

Management Response: To be completed by Agency staff. We will post it to Agency's website.

Information Technology Disaster Recovery/Business Continuity

22. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

Results: Per management, the system is backed up daily to an external drive located in the accounting office at 9051 Mansfield Rd, Shreveport, LA.

- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

Results: After speaking with the client, we were notified that backups can be restored from Windows and Sage Software. A test was successfully completed on both the platform and operating system during the month of February 2023.

- c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

Results: We were able to obtain the entity's computer list and their related locations. We also obtained their current antivirus software information and noted no exceptions.

Sexual Harassment

Results: Not applicable as the Entity is a non-profit.

We were engaged by Urban Support Agency, Inc to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Urban Support Agency, Inc and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, 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 LLA as a public document.



Luther Speight & Company CPAs
New Orleans, Louisiana
March 27, 2023