



WHARTON CPA, LLC

MEMBER OF BDO

FACE TO FACE ENRICHMENT PROGRAM

Accountant's Review and Attestation Reports,
With Financial Statements and
Notes To the Financial Statements
As of And For The Year Ended December 31, 2020

WHARTON CPA, LLC

P.O. Box 870847 • New Orleans, LA 70187

Phone: (504) 401-9581 • Email: Brendel@bwhartoncpa.com

**Face To Face Enrichment Program
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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Director's of
Face To Face Enrichment Program
New Orleans, Louisiana

I have reviewed the accompanying statement of financial position of Face to Face Enrichment Program (a non-profit corporation) as of December 31, 2020, and the related statement of activities 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 Service 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.

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 and the Schedule of Functional Expenses 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

Wharton CPA, LLC
New Orleans, Louisiana
June 24, 2021

**Face To Face Enrichment Center
Statement of Financial Position
As of December 31, 2020**

<u>Assets</u>	
Cash	\$ 58,832
Grants Receivable	<u>0</u>
Total Current Assets	58,832
<u>Fixed Assets</u>	
Furniture & Equipment (net)	<u>0</u>
Total Fixed Assets	<u>0</u>
Total Assets	<u><u>\$ 58,832</u></u>
<u>Liabilities and Net Assets</u>	
Retirement Contribution Payable	\$ 239
Insurance Payable	7,283
Salary and Taxes Payable	<u>1,073</u>
Total Liabilities	8,595
<u>Net Assets</u>	
Without Donor Imposed Restrictions	<u>50,237</u>
Total Net Assets	<u>50,237</u>
Total Liabilities and Net Assets	<u><u>\$ 58,832</u></u>

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

**Face To Face Enrichment Center
Statement of Activities
For the Year Ended December 31, 2020**

Revenues, Gains, and Other Support

Government Grants & Contracts	\$ 432,965
Other Income	12,077
	<u>12,077</u>

Total Revenues, Gains, and Other Support 445,042

Program Services

Alternative to Detention	103,297
Tracker Services	114,597
Mentoring Youth Involved in the Juvenile Justice System	162,683
	<u>162,683</u>

Total Program Expense 380,577

Support Services

General and Administrative	<u>11,503</u>
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Total Expenses 392,080

Change In Net Assets 52,962

Net Assets At Beginning Of Year (2,725)

Net Assets At End Of Year \$ 50,237

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

**Face To Face Enrichment Center
Statement of Cash Flows
For the Year Ended December 31, 2020**

Cash Flows From Operating Activities:

Changes in Net Assets	\$ 52,962
Adjustments to Reconcile Net Revenues over Expenditures to Net Cash Provided by Operating Activities	
Changes in Operating Assets and Liabilities	
Retirement Contribution Payable	24
Accounts Payable	(80)
Insurance Payable	5,927
Salaries and Taxes Payable	<u>(1)</u>
 Net Cash Provided by Operating Activities	 58,832

Cash Flows From Investing Activities:

Purchase/Sale of Investments, Securities, and Fixed Assets	0
Net Cash Used by Investing Activities	0

Cash Flows From Financing Activities:

Net Cash Provided by Financing Activities	<u>0</u>
Net Cash Increase for Period	58,832
Cash, At Beginning of Period, January 1, 2020	<u>0</u>
Cash, At End of Period, December 31, 2020	<u><u>\$ 58,832</u></u>

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

Face To Face Enrichment Program
Notes to the Financial Statements
For the Year Ended December 31, 2020

1. Summary of Significant Accounting Policies

General – Face to Face Enrichment Center is a non-profit organization located in Gonzales, Louisiana. Face to Face Enrichment Center is committed to providing educational, mentoring, and outreach services to residents of Southeast Louisiana in an effort to improve lives.

Basis of Accounting – Face to Face Enrichment Center’s financial statements are prepared on the accrual basis of accounting, whereby revenue is recorded when earned and expenses are recorded when incurred.

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 Face to Face Enrichment Center. The estimated useful lives of these assets range from 3 to 5 years.

Income Taxes – Face to Face Enrichment Center has been determined to be tax exempt under Section 501 (c) 3 of the Internal Revenue Code. Tax years 2018, 2019, and 2020 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 cash and other assets absent of donor imposed restrictions. As of December 31, 2020, Face to Face Enrichment Center had net assets without donor imposed restrictions.

3. Economic Dependency

Face to Face Enrichment Center 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.

4. Board of Directors Compensation

The board of directors operates on a voluntary basis, as such there were no payments made to any board member during the year ended December 31, 2020 for services.

5. COVID-19 Impact

COVID-19 has not significantly impacted the agency or its financial resources to date. Management does not expect its future performance to be impacted by the virus either.

SUPPLEMENTAL INFORMATION

**Face To Face Enrichment Center
Schedule of Functional Expenses
For the Year Ended December 31, 2020**

	<u>Alternative to Detention</u>	<u>Tracker Services</u>	<u>Mentoring Youth Involved in the Juvenile Justice System</u>	<u>Management & General</u>	<u>Total Expenses</u>
Payroll Expenses	\$ 83,130	\$ 95,006	\$ 118,759	\$ 3,040	\$ 299,935
Advertising & Marketing	4,310	-	4,316	0	8,626
Travel	-	-	2,057	0	2,057
Dues and Subscription	519	-	0	0	519
License Renewals	105	-	0	0	105
Insurance	1,089	-	5,727	0	6,816
Job Supplies	239	284	1,236	0	1,759
Office Supplies & Softwar	430	-	6,397	540	7,367
Meals & Entertainment	522	-	899	0	1,421
Postage & Shipping	24	-	28	0	52
Bank Charges & Fees	200	-	0	0	200
Equipment Rental	1,045	3,761	0	0	4,806
Office Rent	4,800	4,800	16,504	0	26,104
Utilities	150	328	3,127	0	3,605
Telecommunications	200	306	2,556	0	3,062
Legal Services	6,534	6,534	0	0	13,068
Repairs & Maintenance	-	-	0	1,814	1,814
Reimbursable Expense	-	3,578	0	5,706	9,284
Miscellaneous	-	-	1,077	403	1,480
Total Expenses	<u>\$ 103,297</u>	<u>\$ 114,597</u>	<u>\$ 162,683</u>	<u>\$ 11,503</u>	<u>\$ 392,080</u>

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

Face To Face Enrichment Program

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

Year Ended 2020

Agency Head Name: Gabriclle Johnson

Purpose	Amount
Salary	89,741.74
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	89,741.74

*an example of an unvouchered expense would be a travel advance

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

June 1, 2021

Wharton CPA, LLC
P.O. Box 870847
New Orleans, Louisiana 70187
_____ (Auditors)

In connection with your review of our financial statements as of December 31, 2020 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of June 1, 2021.

Federal, State, and Local Awards

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes No

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes No

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes No

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes No

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes No

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes No

Prior Year Comments

We have resolved all prior-year recommendations and/or comments.

N/A no prior year findings

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

<i>Yadell G. Shins</i>	Treasurer
<i>Shannon Bullock</i>	President



Face to Face Enrichment Program
Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the Face to Face Enrichment Program and the Louisiana Legislative Auditor:

I have performed the procedures enumerated below, which were agreed to by the Face to Face Enrichment Program 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, 2020, 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, 2020:

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
Office of Juvenile Justice	10/1/19-9/30/22	16.736	162,683.00
Louisiana DPS/Youth Services	4/1/18-3/31/21		114,597.00
Louisiana DPS/Youth Services	11/1/20-10/31/21		103,297.00
Total Expenditures			380,577.00

The Agency represented that they received two state government grant awards during the fiscal year ended December 31, 2020.

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 were three separate funding sources, from which 6 disbursements were randomly selected during the period of January 1, 2020 through December 31, 2020.

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 the Agency is only required to post a notice of each meeting and the accompanying agenda on the door of the Agency's office building. Although management has asserted that such documents were properly posted, no evidence was provided to support management's assertion other than an unmarked copy of the notices and agenda.

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.
State Audit Law

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

The agency's report was submitted to the Legislative Auditor before the statutory due date of June 30, 2021.

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 were no prior year exceptions or comments.

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

New Orleans, LA

June 24, 2021