

The Finance Committee and The Board of Directors
The Whole Person, Inc.
Kansas City, Missouri

We have audited the consolidated financial statements of The Whole Person, Inc. (the Organization), for the year ended September 30, 2020, and have issued our report thereon dated January 11, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 6, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended September 30, 2020, other than the Organization implementing Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) "2019-06, Intangibles - Goodwill and Other (Topic 350), Business Combination (Topic 805), and Not-for-Profit Entities (Topic 958)". As a part of adopting ASU 2019-06, the Organization is amortizing its intangible assets over a 10-year period beginning in 2020. The adoption of ASU 2019-06 was made on a prospective basis, so no adjustment to the 2019 financial statements was necessary. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Allowance for bad debts. Accounts receivable are reported at net expected payments. A provision has been made for uncollectible amounts based on historical collection information and existing economic conditions.
- Functional expenses. Management's estimate of the allocation of functional expense in the statement of activities is based on management's judgement regarding the expenses incurred by function.
- Intangible assets. The Organization amortizes its intangible assets using the straight-line method over their estimated useful lives.
- Depreciation. The Organization depreciates its property and equipment using the straight-line method over their estimated useful lives.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Attached are copies of our proposed adjustments to the financial statements that will be recorded by management. In addition, none of the misstatements detected as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole. Also attached is a summary of the uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the attached management representation letter dated January 11, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Finance Committee, the Board of Directors, and management of The Whole Person, Inc., and is not intended to be and should not be used by anyone other than these specified parties.

Wendling Noe Nelson & Johnson LLC

Topeka, Kansas
January 11, 2021

Client: 8612 - The Whole Person, Inc.
 Engagement: 20-AUD - The Whole Person, Inc.
 Period Ending: 9/30/2020
 Trial Balance: TB
 Workpaper: 1500 - Adjusting journal entries report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		4302		
To adjust the Kansas payroll accrual as of 09/30/2020.				
01.22010	Payroll Liabilities - Accrued Payroll (MO,KS)		145,764.04	
01.53010	Wages/Taxes MO PCA & KS DSW - PCSW Wages - Kansas			145,764.04
Total			145,764.04	145,764.04

The Whole Person, Inc.
 Waived adjusting journal entries
 09/30/2020

					Increase (decrease)							
w/p ref	Account number	Account description	Debit	Credit	Effect on current assets	Effect on non-current assets	Effect on current liabilities	Effect on non-current liabilities	Effect on beginning net assets	Effect on ending net assets	Effect on change in net assets without donor restrictions	Change in net assets with donor restrictions
		RR										
		WAJE <1>										
T 1550.1	01.16101	Fixed Assets - Office FFE and Software	190,375.00			190,375.00						
	01.62001	Depreciation Expense	63,458.33							(63,458.33)	(63,458.33)	
	01.16102	Accumulated Depreciation Office FFE and Software		126,916.66		(126,916.66)						
	01.32000	Retained Earnings		126,916.67					126,916.67	126,916.67		
		<i>To adjust for ECM project capital costs expensed in FY 2018.</i>										
T 8000		RR										
		WAJE <2>										
	01.41173	Federal/State/Local Grants - Cares Act - 2020 Home Health	13,489.55							(13,489.55)	(13,489.55)	
	01.40110	Contributions - Foundations	40,000.00							(40,000.00)	(40,000.00)	
	01.12155	Accrued Accounts Receivable	10,000.00		10,000.00							
	01.41174	Federal/State/Local Grants - NCOA Grant - Federal Pass-thru		10,000.00						10,000.00	10,000.00	
	01.20000	Accounts Payable		53,489.55			(53,489.55)					
		<i>To adjust grant revenue for conditional grants not yet earned and record a receivable for grant funds earned but not yet received.</i>										
4304		WAJE <3>										
	01.22105	Payroll Liabilities - Accrued Vacation/PTO	59,995.40				59,995.40					
	01.52000	Wages/Staff/PTEB - Salaries and Wages		53,557.76						53,557.76	53,557.76	
	01.56002	Wages/Staff/PTEB - FICA		4,097.15						4,097.15	4,097.15	
	01.56008	Wages/Staff/PTEB - Pensions		2,340.49						2,340.49	2,340.49	
		<i>To adjust the PTO liability as of 09/30/2020.</i>										
		Current year uncorrected misstatements	377,318.28	377,318.28	10,000.00	63,458.34	6,505.85	-	126,916.67	79,964.19	(46,952.48)	-
		Effect of current year from prior year waived entries			-	-	-	-	-	-	T 63,560.25	T (63,560.25)
			377,318.28	377,318.28	10,000.00	63,458.34	6,505.85	-	126,916.67	79,964.19	16,607.77	(63,560.25)



January 11, 2021

Wendling Noe Nelson & Johnson LLC
623 SW 10th Avenue, Suite 300
Topeka, Kansas 66612-1679

This representation letter is provided in connection with your audits of the consolidated financial statements of The Whole Person, Inc. (the Organization), which comprise the statements of financial position as of September 30, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

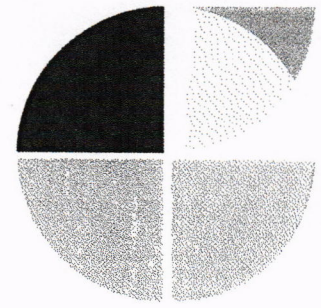
We confirm, to the best of our knowledge and belief, as of January 11, 2021, the following representations made to you during your audits.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 6, 2017, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
- We acknowledge our responsibility 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.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable. We have also concurred with the fair value measurements as listed in Note L.

- Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.



MISSION

The Whole Person connects people with disabilities to the resources they need by supporting independent choice and advocating for positive change in the community.

VISION

The Whole Person envisions a fully accessible community where opportunities and choices are not limited by disability.



3710 Main Street
Kansas City, MO 64111
816-561-0304

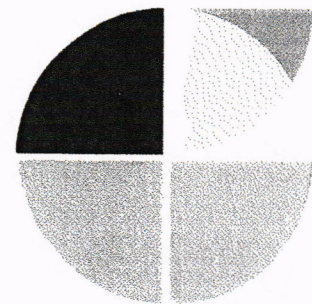
thewholeperson.org





The Whole Person

People with Disabilities Leading Independent Lives



- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of uncorrected misstatements is attached to the representation letter.
- The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- Material concentrations have been appropriately disclosed in accordance with U.S. GAAP.
- Guarantees, whether written or oral, under which the Organization is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.
- We have reviewed and approved the adjustments proposed as a result of your audit. The adjustments will be recorded to the general ledger of the Organization.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - Additional information that you have requested from us for the purpose of the audits.
 - Unrestricted access to persons within the Organization from whom you determined it necessary to obtain audit evidence.
 - Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - All significant contracts and grants.
- All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the Organization and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's financial statements communicated by employees, former employees, grantors, regulators, or others.

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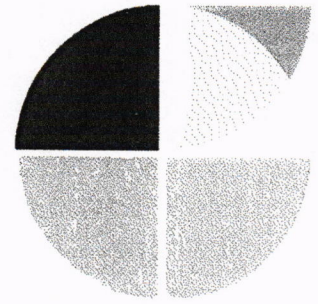
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- We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
- We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP.
- We have disclosed to you the identity of the Organization's related parties and all the related-party relationships and transactions of which we are aware.
- The Organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral, except as disclosed in the financial statements.
- We are responsible for compliance with the laws, regulations, provisions of contracts and grant agreements, including any related audit requirements, applicable to us. The Organization expended less than \$750,000 in federal financial assistance for each of the years ended September 30, 2020 and 2019, thus, the Organization is not required to have an audit under the Uniform Guidance. We will also take the necessary actions to comply with other audit requirements such as those required from grant funds received from the Kansas Department for Children and Families (DCF) and have instructed you to not perform any additional procedures related to these programs.
- The Organization is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Organization's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.
- Receivables recorded in the financial statements represent valid claims against debtors for services rendered on or before the statements of financial position date and have been appropriately reduced to their estimated net realizable value. Adequate provision has been made for uncollectible accounts receivable.
- We have identified to you any activities conducted having both fundraising and program or management and general components (joint activities) and have allocated the costs of any joint activities in accordance with the provisions of FASB ASC 958-720-45.
- In regard to the financial statement preparation and nonattest services performed by you, we have:
 - Assumed all management responsibilities.
 - Designated an individual who has suitable skill, knowledge, or experience to oversee the services.
 - Evaluated the adequacy and results of the services performed.
 - Accepted responsibility for the results of the services.



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People with Disabilities Leading Independent Lives

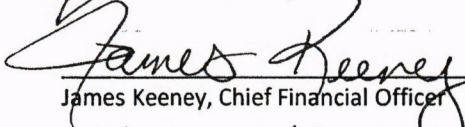
- We understand that your audits were conducted in accordance with auditing standards generally accepted in the United States of America as defined and described by the American Institute of Certified Public Accountants and were, therefore, designed primarily for the purpose of expressing an opinion on the financial statements of the Organization taken as a whole, and that your tests of the accounting records and other auditing procedures were limited to those that you considered necessary for that purpose.

Yours very truly,

The Whole Person, Inc.


 Julie DeJean, Chief Executive Officer

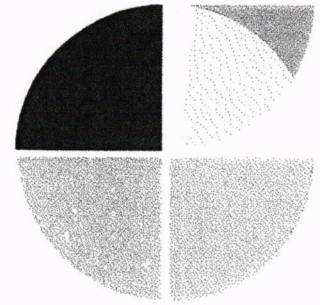
1/27/21
 Date


 James Keeney, Chief Financial Officer

1/27/21
 Date


 Melanie Middlebrook, Director of Finance

1/28/21
 Date



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The Whole Person, Inc.
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