

## **THE WHOLE PERSON, INC.**

### **Audit Services RFQ**

TWP-2026-002

## **Question Responses**

- I believe several questions below can be answered if we are able to get a copy of the prior year audit report, single audit report (if applicable), internal control letter, governance letter, and the Missouri VR examination report. Can these be provided? **The TWP has elected not to send out the prior year audit report, but suggests referring to public available information.**
- Can you provide a breakdown of federal funding streams and confirm whether a single audit has been required historically?  
**The Independent Living Discretionary Grant Program authorized Under Title VII, Chapter I, Subchapter C of the *Rehabilitation Act, as Amended by the Workforce Innovation and Opportunity Act (WIOA) of 2014*. The organization was not required to have a single audit in FY25, nor will it be required in FY26, but did have a single audit in FY24.**
- Have there been any recent findings (material weaknesses, significant deficiencies, or questioned costs)? **Material weaknesses in internal controls for the areas of audit adjusting entries, segregation of duties and foundation accounting**
- Are funds primarily direct or passed through state agencies, and are there multiple pass-through entities? **Federal funds are direct and fee for service funds are passed through state agencies. There are no pass-through entities.**
- If TWP does act as a pass-through entity, how formalized is their subrecipient monitoring? **n/a**
- Any compliance or reporting complexities due to operating across Missouri and Kansas? **No**
- What is the scope and expectation of the Missouri VR examination, and has it historically been performed by the same firm as the audit?  
<https://dese.mo.gov/media/pdf/il-audit-parameters>  
**This has historically been performed by the same firm as the financial audit.**
- Any complexity with consolidation between TWP Inc. and the Foundation (intercompany activity, eliminations)?  
**No, there has not been any intercompany activity for the past couple of years.**

- Are there significant restricted funds, endowments, or board designations?  
Insignificant restricted funds or board designations; no endowments
- What are the primary revenue streams (grants vs. reimbursement vs. contributions), and any known challenges with conditional contributions or grant recognition? The primary revenue streams are government grants (reimbursement basis) and government fees for services. There are no known challenges with conditional contributions or grant recognition.
- Can you provide an overview of TWP Home Health operations (size, payer mix)? Follow this link for an overview of Home Health Care services. <https://thewholeperson.org/home-health-care/> Current payers are Medicaid and Medicare. Current patient census is 7.
- Have there been any issues historically with cost report filings, audits, or reimbursements? Historically, there have been no issues with the cost report filings. There have been issues with the financial audit with regard to internal controls and overstatements of AR/revenue.
- How are services aligned to funding sources and compliance requirements?  
The Whole Person is a Center for Independent Living and is required to provide Independent Living core services in order to receive funding. More information is provided here: <https://acl.gov/programs/aging-and-disability-networks/centers-independent-living>
- Are any funding streams tied to performance outcomes or participant metrics?  
Federal funding streams are tied to providing independent living services. Fee for service is based on a per participant care plan which is established by MO & KS Medicaid with a set rate for reimbursement based on hours of service.
- What controls are in place around documenting client eligibility for federally funded programs? Written policies and procedures, documenting services provided on a daily basis in a program called CIL Suite, maintaining personnel files in order to document the number of employees who have significant disabilities, established funding from sources other than Title VII, outreach services to reach unserved or underserved populations, standardized applications, case management notes and annual program performance reports (PPR) that are submitted to the ACL.
- Any recent changes in finance leadership or internal controls? The CFO has been in place for a year and a half; The Staff Accountant and the Accounts Payable Clerk have been in place for just over a year.

Implemented a new accounting system in March that has many built in internal controls including role-based access controls so that users can only access the modules necessary for their specific jobs, journal entries must be approved by someone other than the originator, accounts payable cannot approve invoices, accounts receivable and cash receipts cannot approve their own batches.

Accounts receivable is reconciled each month for accuracy and collectability.

Additionally, invoices and reimbursements must be approved by the department supervisor and also the EXL member over that department.

Checks under \$1,000 are signed by the CAO unless the CAO approved the invoice. In that case, the check is signed by the CFO.

All new vendors must be approved by the EXL team before adding to the system.

- What is the ideal timeline (start date and issuance date) for the audit?  
Typically, the preliminary audit is performed in mid-November, and the full audit occurs near the middle of December.
- What is driving the RFQ (rotation, service concerns, capacity, pricing)?  
Rotation. The same firm has been performing the audit since 2018.
- What accounting software is used by TWP?  
SGA - Stock, Garber and Associates.