

**VOLUNTEER INSTRUCTORS
TEACHING ADULTS, INC.**

Lafayette, Louisiana

Financial Report

Year Ended June 30, 2021

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WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON, L.L.C.

Certified Public Accountants
100 Petroleum Drive, 70508
P.O. Box 80569 • Lafayette, Louisiana 70598-0569
(337) 232-3637 • Fax (337) 235-8557
www.wmdh.com

INDEPENDENT AUDITORS' REPORT

JOHN W. WRIGHT, CPA *
JAMES H. DUPUIS, CPA *
JAN H. COWEN, CPA *
LANCE E. CRAPPELL, CPA, CGMA *
MICAH R. VIDRINE, CPA *
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TINA B. VIATOR, CPA
STEPHANIE L. WEST, CPA, MBA

The Board of Directors
Volunteer Instructors Teaching Adults, Inc.
Lafayette, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of Volunteer Instructors Teaching Adults, Inc. (VITA) (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of VITA as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 10, 2021, on our consideration of VITA'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 VITA'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 VITA's internal control over financial reporting and compliance.

*Wright, Moore, DeHart,
Dupuis & Hutchinson, LLC*

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, LLC
Certified Public Accountants

Lafayette, Louisiana
November 10, 2021

FINANCIAL STATEMENTS

VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.

**STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021**

ASSETS

CURRENT ASSETS

Cash	\$ 172,721
Investments	652,730
Contracts and Grants Receivable	45,235
Other Receivables	<u>4,225</u>
Total Current Assets	<u>874,911</u>

PROPERTY AND EQUIPMENT (NET)	10,728
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OTHER ASSETS

Security Deposits	<u>4,280</u>
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TOTAL ASSETS	<u>\$ 889,919</u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accrued Payroll and Related Liabilities	16,206
Deferred Revenue	<u>5,000</u>
Total Current Liabilities	<u>21,206</u>

TOTAL LIABILITIES	<u>21,206</u>
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NET ASSETS

Net Assets Without Donor Restrictions	<u>868,713</u>
Total Net Assets	<u>868,713</u>

TOTAL LIABILITIES AND NET ASSETS	<u>\$ 889,919</u>
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The accompanying notes are an integral part of these statements.

VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021**

NET ASSETS WITHOUT DONOR RESTRICTIONS	
PUBLIC SUPPORT	
Contributions	\$ 6,570
Grants	428,100
Donated Services and Facilities	23,621
Investment Income	12,494
Fundraising Income	150
Unrealized Holding Loss	(10,895)
Other Income	1,251
Total Public Support	<u>461,291</u>
 REVENUES	
PPP Loan Forgiveness	<u>65,915</u>
Total Revenues	<u>65,915</u>
 TOTAL PUBLIC SUPPORT AND REVENUES	
	<u>527,206</u>
 EXPENSES	
Program Services	428,540
Supporting Services	<u>75,623</u>
Total Expenses	<u>504,163</u>
 CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	
	<u>23,043</u>
 CHANGE IN NET ASSETS	
	23,043
 NET ASSETS AT BEGINNING OF YEAR	
	<u>845,670</u>
 NET ASSETS AT END OF YEAR	
	<u>\$ 868,713</u>

The accompanying notes are an integral part of these statements.

VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021**

	PROGRAM SERVICES	SUPPORTING SERVICES	TOTAL
Compensation and Related Expenses			
Salaries	\$ 240,141	\$ 42,378	\$ 282,519
Employee Benefits			
Medical	23,345	4,120	27,465
Retirement Plan	6,481	1,144	7,625
Payroll Taxes	17,583	3,103	20,686
	287,550	50,745	338,295
Advertising	1,118	197	1,315
Bank Charges	184	32	216
Computer Expense	10,453	1,845	12,298
Contract Services	6,633	1,171	7,804
Depreciation	954	168	1,122
Donated Services and Facilities	20,078	3,543	23,621
Dues and Fees	359	63	422
Employee and Board Meetings	1,098	194	1,292
Fines & Penalties	1	-	1
Insurance	3,056	539	3,595
Office Expense	14,169	2,500	16,669
Postage	218	38	256
Professional Services	9,827	1,734	11,561
Rent	54,073	9,542	63,615
Repairs and Maintenance	2,129	376	2,505
Telephone and Utilities	6,132	1,082	7,214
Training Material and Activities	7,752	1,368	9,120
Travel, Conferences and Training	2,727	481	3,208
Tutor Training	29	5	34
TOTAL	\$ 428,540	\$ 75,623	\$ 504,163

The accompanying notes are an integral part of these statements.

VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021**

CASH FLOWS FROM OPERATING ACTIVITIES

Increase in Net Assets	\$ 23,043
Adjustments to Reconcile Change in Net Assets to Net Cash (Used In) Operating Activities:	
Depreciation	1,122
Unrealized Loss on Investments	10,895
Extinguishment of Debt	(65,915)
Changes in Current Assets and Liabilities:	
Contracts and Grants Receivable	(29,293)
Other Receivables	1,067
Accounts Payable	(9,495)
Accrued Payroll and Related Liabilities	<u>1,110</u>
Net Cash (Used In) Operating Activities	<u>(67,466)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of Fixed Assets	(5,592)
Payment of Security Deposits	(4,280)
Purchase of Securities	<u>(115,001)</u>
Net Cash (Used In) Investing Activities	<u>(124,873)</u>

NET DECREASE IN CASH	(192,339)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>365,060</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 172,721</u>

The accompanying notes are an integral part of these statements.

VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Volunteer Instructors Teaching Adults, Inc. (VITA) is a nonprofit community-based educational organization founded in May 1982 for the purpose of providing free educational and literacy services in the Lafayette and Opelousas area to individuals (age 17 and over) whose English reading skills are very limited. The English as a Second Language (ESL) portion of VITA teaches a diverse student population with a number of native languages. Specially trained volunteers who can teach reading, writing, and English speaking skills provide goal-oriented tutoring, e.g. High School Equivalency Test (HiSET) instruction. Individual and small group tutoring sessions are held for a minimum of two (2) hours twice each week in community locations at a time and place convenient to both tutors and students. VITA provides the professional training, materials and support that enable the volunteers to be effective tutors. Primary funding is provided by annual grants from the Louisiana Community and Technical College System through federal and state adult education money available under the Workforce Investment Act of 1998. In September 2008, VITA assumed responsibility for the St. Landry Parish Adult Education program. Through partnership with South Louisiana Community College (SLCC), VITA enrolled students in the Opelousas area, conducting classes at the Opelousas T.H. Harris campus.

Basis of Presentation

The Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Basis of Accounting

The financial statements of VITA, Inc. have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Donor Restricted and Without Donor Restrictions Support

Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends, or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. Contributions of property and equipment are reported as net assets with donor restrictions if the donor restricted the use of the property or equipment to a particular program, as are contributions of cash restricted to the purchase of property and equipment. If donors specify a length of time over which the property or equipment must be used, the restrictions expire evenly over the required period; otherwise, the restriction expires when the assets are placed in service. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the 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 donor restrictions. As of June 30, 2021, the Organization has \$-0- in net assets with donor restrictions.

Cash and Cash Equivalents

For the purpose of the statement of cash flows, the organization considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Investments

The Organization carries investments in marketable securities with readily determinable fair values in the Statement of Financial Position. Unrealized gains and losses are included in the change in net assets in the accompanying Statement of Activities.

Allowance for Doubtful Accounts

An allowance for doubtful accounts has not been established, as it is VITA's policy to use the direct write-off method for accounts that are deemed to be uncollectible.

Use of this method does not result in a material difference from the valuation method required by generally accepted accounting principles of the United States of America. The Organization generally does not require collateral, and the majority of its receivables are unsecured. The carrying amount for accounts receivable approximates fair value.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Property and Equipment

The Organization capitalizes all expenditures in excess of \$500 for property and equipment at historical cost. Donated property and equipment are valued at fair market value at the time of donation. If donors stipulate how the assets must be used, the contributions are recorded as with donor restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as without donor restriction support.

Depreciation is computed using the straight-line method over the assets' useful lives. Depreciation expense was \$1,122 for the year ended June 30, 2021.

Deferred Revenue – Grants and Exchange Transactions

Some grants are actually "exchange transactions" that do not qualify as contributions under FASB-ASC 958. In such cases, revenue is not recognized until the services required by the grant are rendered. Until the revenue is recognized, any cash or grant receivable asset must be offset by a "deferred or unearned revenue" liability. These exchange transactions differ from contributions in that the method or type of services reimbursed is stipulated by the granting authority and not by the nonprofit organization.

VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Compensated Absences

Under FASB-ASC 710, an employer generally is required to accrue a liability for employees' rights to receive compensation for future absences. The amount of the compensation is included in salaries and compensated absences expense. VITA's policy does not allow unused compensated absences to carry over beyond the end of each calendar year. A liability for earned, but unused compensated absences at June 30, 2021, has been recorded at \$4,250, and is included in accrued payroll and related liabilities in the statement of financial position.

Income Taxes

VITA qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes.

The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Organization believes it is no longer subject to tax return examinations for the periods prior to 2018.

Fair Value Considerations

Fair value is used to measure financial and certain nonfinancial assets and liabilities measured or disclosed at fair value on a recurring basis (at least annually). Fair value is defined as the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants. The fair value hierarchy established and prioritized fair value measurements into three levels based on the nature of the inputs. The hierarchy gives the highest priority to inputs based on market data from independent sources (observable inputs – Level 1) and the lowest priority to a reporting entity's internal assumptions based upon the best information available when external market data is limited or unavailable (unobservable inputs – Level 3).

The fair value option allows entities to choose, at specified election dates, to measure eligible financial assets and financial liabilities at fair value that are not otherwise required to be measured at fair value. If an entity elects the fair value option for an eligible item, changes in that item's fair value in subsequent reporting periods must be recognized in current earnings. The fair value option was not elected for the measurements of any eligible assets or liabilities.

The estimated fair values of each entity's short-term financial instruments (primarily cash and cash equivalents, receivables, accounts payables, accrued expenses, short-term debt and lines of credit) approximate their individual carrying amounts due to the relatively short period between their origination and expected realization or payment. Based on market rates for similar loans, the fair value of long-term debt approximates their carrying value.

VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

(B) FEDERAL, STATE AND LOCAL GRANT AWARDS

Federal Funds

Louisiana Community and Technical College System (LCTCS) ALN: 84.002A	\$ 218,164
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State Funds

Louisiana Community and Technical College System (LCTCS)	154,733
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Local Funds

Lafayette Consolidated Government (LCG)	14,203
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Other Funds

United Way of Acadiana	36,000
Dollar General	5,000

Total Grant Awards	\$ 428,100
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(C) PROPERTY AND EQUIPMENT

Property and Equipment consist of the following:

Furniture and Fixtures	\$	30,168
Equipment		82,125
Total		112,293
Less: Accumulated Depreciation		(101,565)
Net Property and Equipment	\$	10,728

(D) PAYCHECK PROTECTION PROGRAM

On June 24, 2020, the Organization was granted a loan from BancorpSouth in the aggregate amount of \$65,915, pursuant to the Paycheck Protection Program (the "PPP"). Established as part of the Coronavirus Aid, Relief and Economic Security Act ("Cares Act"), the PPP provides loans to qualifying businesses in the amount of up to 2.5 times the business' average monthly payroll expenses. PPP loans and accrued interest are forgivable after a "covered period" (eight or twenty-four weeks) as long as the borrower maintains its payroll levels and uses the loan proceeds for eligible purposes, including payroll, benefits, rent, and utilities. The PPP loan was forgiven on April 27, 2021. The forgiven amount is reported as PPP loan forgiveness in the financial statements.

(E) ADVERTISING

The Organization uses advertising to promote its programs among the individuals it serves. The cost of this advertising is expensed as incurred. Advertising costs totaled \$1,315 for the year ended June 30, 2021.

VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

(F) CONTRIBUTED SERVICES AND FACILITIES (IN-KIND)

Contributed services of volunteers are recognized in the statement of activities if the services received: a) create or enhance non-financial assets (land, building, etc.), b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donations.

Amounts meeting these criteria have been recognized in the following area:

Donated Rent	\$ <u>23,621</u>
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(G) OPERATING LEASE

The Organization rents the St. Landry space on a month-to-month basis for a total amount of \$1,950 per year, payable in three installments of \$650 due September 30th, February 28th and June 30th of each respective calendar year.

The Organization entered a new seven (7) year term lease for office space in Lafayette beginning on June 1, 2021. The future minimum lease payments are as follows:

2022	\$ 49,200
2023	49,380
2024	51,360
2025	51,360
2026	51,550
Thereafter	<u>102,810</u>
Total Minimum Future Lease Payments	\$ <u>355,660</u>

The current rent paid at St. Landry is at a discounted rate. This discounted portion of both the office space and computer lab in both locations is recorded in the line item "Donated Services and Facilities" in the Statement of Activities. As of June 30, 2021, the amount was \$23,621.

Rent expense totaled \$63,615 for the year ended June 30, 2021.

(H) VOLUNTEER HOURS

The value of donated services from volunteer tutors is not recognized in the financial statements. Approximately 37 volunteer tutors donated 4,138 hours of time in tutoring 1,056 students, (592 in Lafayette and 464 in St. Landry) in the various literacy programs in Lafayette and St. Landry. Because these donated services do not meet the criteria as described in Note F, they are not recorded as donated services income or expense in the financial statements.

(I) CONCENTRATION OF CREDIT RISK

The majority of VITA's revenues and accounts receivable are from grants awarded through the Louisiana Community and Technical College System (LCTCS). The contracts are administered by LCTCS under programs which are funded primarily by federal government grants. If federal funding levels for the programs are reduced, or if the contracts are not renewed, the impact on VITA could be severe.

VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

(J) EMPLOYEE BENEFIT PLAN

VITA sponsors a Simple IRA retirement plan for its employees with an employer match up to 3% of the employees' contributions. For the fiscal year ended June 30, 2021, the employer match was \$7,625.

(K) FINANCIAL INSTRUMENTS

Financial instruments that potentially subject VITA to concentrations of credit risk consist principally of temporary cash investments. The Organization places its temporary cash investments with one high quality financial institution. On June 30, 2021, the Organization had cash balances within the FDIC limits at this financial institution and investment accounts in excess of SIPC limits.

The fair values of VITA's financial instruments are as follows:

Cash and short-term investments – The carrying amount approximates fair value because of the short maturities of those investments.

	Fair Value	Quoted Prices In Active Markets For Identical Assets (Level 1)
Certificates of Deposit	\$ 652,730	\$ 652,730

Financial assets valued using level 1 inputs are based on unadjusted quoted market prices within active markets.

(L) NONCOMPLIANCE WITH GRANTOR RESTRICTIONS

Financial awards from federal, state, and local governmental entities in the form of grants are subject to special audit. Such audits could result in claims against the Organization for disallowed costs or noncompliance with grantor restrictions. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined at this date.

(M) COMPENSATION, BENEFITS AND OTHER PAYMENTS TO EXECUTIVE DIRECTOR

A detail of compensation, benefits, and other payments paid to the Executive Director, April Porterfield, for the year ended June 30, 2021:

Purpose	Amount
Salary and Related Benefits	\$ 42,210
Benefits - Insurance	\$ 5,167
Benefits - Retirement	\$ 1,266
Conference Travel	\$ 868

VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

(N) LIQUIDITY AND AVAILABILITY

The Organization has \$222,181 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditures consisting of cash of \$172,721 and receivables of \$49,460. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date.

The Organization strives to maintain liquid financial assets sufficient to cover six months of general expenditures. Financial assets in excess of daily cash requirements are invested in certificates of deposit and money market funds. These assets are reported in the investments account on the Statement of Financial Position. The investments may be redeemed either at future specified redemption dates or currently by incurring a penalty.

(O) DONATED TUTOR SITES

The value of approximately fifty (50) free tutoring sites at libraries, recreation buildings, offices, schools, churches, etc. is not recognized in the financial statements. Because these donated sites do not meet the criteria as described in Note F, they are not recorded in the financial statements. These sites provide vital, free services to VITA's tutoring programs in Lafayette and Opelousas.

(P) CLIENT SERVICES PROVIDED

For the year ended June 30, 2021, VITA provided 15,965 hours of tutoring and classroom hours to 1,056 students in the Lafayette and Opelousas areas. These clients are from diverse backgrounds with twelve different native languages.

(Q) SUBSEQUENT EVENTS

Subsequent events were evaluated through November 10, 2021, which is the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

**INTERNAL CONTROL, COMPLIANCE
AND OTHER GRANT INFORMATION**

WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON, L.L.C.

Certified Public Accountants
100 Petroleum Drive, 70508
P.O. Box 80569 • Lafayette, Louisiana 70598-0569
(337) 232-3637 • Fax (337) 235-8557
www.wmddh.com

INDEPENDENT AUDITORS' 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

JOHN W. WRIGHT, CPA *

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The Board of Directors
Volunteer Instructors Teaching Adults, Inc.
Lafayette, Louisiana

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 Volunteer Instructors Teaching Adults, Inc. (VITA) (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 10, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered VITA's internal control over financial reporting (internal control) as a basis for designing 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 VITA's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether VITA'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 financial statements. 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.

*Wright, Moore, DeHart,
Dupuis & Hutchinson, LLC*

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, LLC
Certified Public Accountants

Lafayette, Louisiana
November 10, 2021

VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

We have audited the financial statements of VITA, as of and for the year ended June 30, 2021, and have issued our report thereon dated November 10, 2021. 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 audit of the financial statements as of June 30, 2021, resulted in an unmodified opinion.

Section I - Summary of Auditors' Reports

a. *Report on Internal Control and Compliance Material to the Financial Statements*

Internal Control

Significant Deficiencies	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Material Weaknesses	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Compliance

Noncompliance Material to Financial Statements	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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b. *Federal Awards*

N/A

Section II - Financial Statement Findings

There were no findings in the current year.

Section III - Federal Awards Findings and Questioned Costs

N/A

VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2021**

There were no prior year findings.