

**VOLUNTEER INSTRUCTORS  
TEACHING ADULTS, INC.**

Lafayette, Louisiana

Financial Report

Year Ended June 30, 2020

## TABLE OF CONTENTS

	Page
<b>INDEPENDENT AUDITORS' REPORT</b>	1-2
<b>FINANCIAL STATEMENTS</b>	
Statement of Financial Position	4
Statement of Activities	5
Statement of Functional Expenses	6
Statement of Cash Flows	7
<b>NOTES TO FINANCIAL STATEMENTS</b>	8-15
<b>SUPPLEMENTAL INFORMATION</b>	
<b>INTERNAL CONTROL, COMPLIANCE AND OTHER GRANT INFORMATION</b>	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements <i>Performed in Accordance with Government Auditing Standards</i>	18-19
Schedule of Findings and Questioned Costs	20
Summary Schedule of Prior Audit Findings	21

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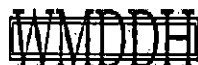
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## INDEPENDENT AUDITORS' REPORT

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, 2020, 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, 2020, 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 18, 2020, 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 18, 2020

## **FINANCIAL STATEMENTS**

**VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.**

**STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2020**

**ASSETS**

**CURRENT ASSETS**

Cash	\$ 365,060
Investments	548,624
Contracts and Grants Receivable	15,942
Other Receivables	<u>5,292</u>
Total Current Assets	<u>934,918</u>

**PROPERTY AND EQUIPMENT (NET)**

6,259

**TOTAL ASSETS**

\$ 941,177

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accounts Payable	\$ 9,495
Accrued Payroll and Related Liabilities	15,096
Deferred Revenue	5,000
Current Portion of Notes Payable	<u>3,270</u>
Total Current Liabilities	<u>32,861</u>

**LONG-TERM LIABILITIES**

Long-Term Debt (Less Current Maturities)	<u>62,645</u>
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**TOTAL LIABILITIES**

95,506

**NET ASSETS**

Net Assets Without Donor Restrictions	<u>845,671</u>
Total Net Assets	<u>845,671</u>

**TOTAL LIABILITIES AND NET ASSETS**

\$ 941,177

The accompanying notes are an integral part of these statements.

**VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2020**

**NET ASSETS WITHOUT DONOR RESTRICTIONS**

**PUBLIC SUPPORT**

Contributions	\$ 4,434
Grants	474,046
Donated Services and Facilities	31,421
Investment Income	15,282
Fundraising Income	50
Unrealized Holding Gain	13,583
Other Income	<u>47</u>
Total Public Support and Revenues	<u>538,863</u>

**EXPENSES**

Program Services	466,522
Supporting Services	<u>82,327</u>
Total Expenses	<u>548,849</u>

**CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS** (9,986)

**CHANGE IN NET ASSETS** (9,986)

NET ASSETS AT BEGINNING OF YEAR 855,657

NET ASSETS AT END OF YEAR \$ 845,671

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, 2020**

	PROGRAM SERVICES	SUPPORTING SERVICES	TOTAL
<b>Compensation and Related Expenses</b>			
Salaries	\$ 270,102	\$ 47,665	\$ 317,767
Employee Benefits			
Medical	30,106	5,313	35,419
Retirement Plan	8,026	1,416	9,442
Payroll Taxes	18,320	3,233	21,553
	326,554	57,627	384,181
Advertising	170	30	200
Bank Charges	90	16	106
Computer Expense	7,822	1,380	9,202
Contract Services	10,042	1,772	11,814
Depreciation	1,539	272	1,811
Donated Services and Facilities	26,708	4,713	31,421
Dues and Fees	2,008	354	2,362
Employee and Board Meetings	1,437	254	1,691
Insurance	2,029	358	2,387
Miscellaneous	41	7	48
Office Expense	3,397	600	3,997
Postage	229	40	269
Printing	1,792	316	2,108
Professional Services	10,403	1,836	12,239
Rent	56,040	9,889	65,929
Repairs and Maintenance	2,551	450	3,001
Telephone and Utilities	6,158	1,087	7,245
Training Material and Activities	5,007	884	5,891
Travel, Conferences and Training	2,416	426	2,842
Tutor Training	89	16	105
	\$ 466,522	\$ 82,327	\$ 548,849
<b>TOTAL</b>	<b>\$ 466,522</b>	<b>\$ 82,327</b>	<b>\$ 548,849</b>

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, 2020**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Decrease in Net Assets	\$ (9,986)
Adjustments to Reconcile Change in Net Assets to Net Cash Flows From Operating Activities:	
Depreciation	1,811
Changes in Current Assets and Liabilities:	
Contracts and Grants Receivable	(1,424)
Other Receivables	(228)
Accounts Payable	4,104
Accrued Payroll and Related Liabilities	(1,157)
Deferred Revenue	<u>(5,000)</u>
Net Cash (Used In) Operating Activities	<u>(11,880)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchase of Fixed Assets	(5,295)
Purchase of Securities	<u>(32,582)</u>
Net Cash (Used In) Investing Activities	<u>(37,877)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	
Proceeds from Long-Term Debt	<u>65,915</u>
Net Cash Provided By Financing Activities	<u>65,915</u>
NET INCREASE IN CASH	16,158
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>348,902</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 365,060</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, 2020**

#### **(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, 2020, the Organization has \$-0- in net assets with donor restrictions.

**VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**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.

**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 \$1,811 for the year ended June 30, 2020.

**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, 2020

(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, 2020 has been recorded at \$3,814, 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 2017.

(B) FEDERAL, STATE AND LOCAL GRANT AWARDS

**Federal Funds**

Louisiana Community and Technical College System (LCTCS) CFDA: 84.002A \$ 284,244

**State Funds**

Louisiana Community and Technical College System (LCTCS) 149,150

**Local Funds**

Lafayette Consolidated Government (LCG) 3,269

**Other Funds**

United Way of Acadiana 27,383  
Dollar General 10,000

Total Grant Awards \$ 474,046

**VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**(C) PROPERTY AND EQUIPMENT**

Property and Equipment consist of the following:

Furniture and Fixtures	\$ 30,168
Equipment	76,534
Total	<u>106,702</u>
Less: Accumulated Depreciation	(100,443)
Net Property and Equipment	<u>\$ 6,259</u>

**(D) LONG-TERM NOTES PAYABLE**

Long-term debt consisted of the following as of June 30, 2020:

In June 2020, the Organization was granted a loan from BancorpSouth in the aggregate amount of \$65,915, pursuant to the Paycheck Protection Program (the "PPP"). The Loan, which was in the form of a Note dated June 24, 2020, matures on March 24, 2026 and bears interest at a rate of 1.0% per annum, payable monthly commencing on April 24, 2021. The Note may be prepaid at any time prior to maturing with no prepayment penalties.

Total Long-Term Notes Payable	\$ 65,915
Less: Current Maturities	<u>(3,270)</u>
Total Long-Term Debt	<u>\$ 62,645</u>

Maturities of long-term debt are as follows:

Year Ending June 30:	
2021	\$ 3,270
2022	12,962
2023	13,072
2024	13,204
2025	13,336
Thereafter	<u>10,071</u>
Total	<u>\$ 65,915</u>

The Organization may be eligible for loan forgiveness of up to the full principal amount and any accrued interest owing under this Note pursuant to Section 1106 of the CARES Act and the PPP Rules.

The Organization intends to use the proceeds for purposes consistent with the PPP. While the Organization currently believes that its use of the loan proceeds will meet the conditions for forgiveness of the loan, it cannot be assured that actions that could cause the Organization to be ineligible for forgiveness of the loan in whole or in part will not occur.

**VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**(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 \$200 for the year ended June 30, 2020.

**(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 areas:

Donated Rent	\$ 23,621
Donated Professional Services	7,800
Total	<u>\$ 31,421</u>

**(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 30<sup>th</sup>, February 28<sup>th</sup> and June 30<sup>th</sup> of each respective calendar year.

Since the expiration of a three-year lease agreement ending September 1, 2018, the Organization rents the Lafayette space on a month-to-month basis for a total of \$5,332 per month.

The current rent paid at St. Landry and Lafayette 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, 2020, the amount is \$23,621.

**(H) VOLUNTEER HOURS**

The value of donated services from volunteer tutors is not recognized in the financial statements. Approximately 82 volunteer tutors donated 12,136 hours of time in tutoring 1,196 students, (859 in Lafayette and 337 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, 2020**

**(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, 2020, the employer match was \$9,442.

**(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. At June 30, 2020, 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	\$ 548,624	\$ 548,624

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 former Executive Director, Jennifer Burris, for the year ended June 30, 2020:

Purpose		
Salary	\$	60,000
Benefits -Retirement	\$	2,077
Conference Travel	\$	806

**VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**(N) NEW ACCOUNTING PRONOUNCEMENT**

*Revenue Recognition*

In May 2014, the Financial Accounting Standards Board (“FASB”) issued ASU 2014-09, *Revenue from Contracts with Customers*, or Accounting Standards Codification Topic 606 (“ASC 606”), which supersedes the revenue recognition requirements in ASC 605, *Revenue Recognition* (“ASC 605”). This literature is based on the principle that revenue is recognized to depict the transfer of goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The accounting guidance also requires additional disclosure regarding the nature, amount, timing, and uncertainty of revenue and cash flows arising from customer contracts including significant judgments and changes in judgments, as well as assets recognized from costs incurred to obtain or fulfill a contract. On July 1, 2019, the Organization adopted ASC 606.

*Statement of Cash Flows*

In November 2016, FASB issued ASU 2016-18, *Statement of Cash Flows (Topic 230): Restricted Cash*. The ASU amends FASB ASC 230-10-45-4 to require that restricted cash and cash equivalents be included in the total cash and cash equivalents at the beginning and end of the period for which changes are shown in the statement of cash flows. The ASU clarifies that transfers between cash and cash equivalents are not part of an entity’s operating, investment, and financing activities and should not be reported as cash flow activities in the statement of cash flows. The standard does not change the definition of restricted cash or restricted cash equivalents. On July 1, 2019, the Organization adopted ASU 2016-18. Adoption of this standard had no effect on the financial statements.

**(O) LIQUIDITY AND AVAILABILITY**

The Organization has \$386,294 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditures consisting of cash of \$365,060 and receivables of \$21,234. 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.



**VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**(P) DONATED TUTOR SITES**

The value of approximately fifty-three (53) 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.

**(Q) CLIENT SERVICES PROVIDED**

For the year ended June 30, 2020, VITA provided 31,624 hours of tutoring and classroom hours to 1,196 students in the Lafayette and Opelousas areas. These clients are from diverse backgrounds with twelve different native languages.

**(R) SUBSEQUENT EVENTS**

Subsequent events were evaluated through November 18, 2020, which is the date the financial statements were available to be issued.

**SUPPLEMENTAL INFORMATION**

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

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## 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

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, 2020, 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 18, 2020.

### 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) 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 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 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 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 18, 2020

**VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2020**

We have audited the financial statements of VITA, as of and for the year ended June 30, 2020, and have issued our report thereon dated November 18, 2020. 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, 2020 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, 2020**

There were no prior year findings.