

WOMEN WITH A VISION, INC.

FINANCIAL AUDIT

FOR THE PERIOD ENDING

DECEMBER 31, 2016

Women With A Vision, Inc.

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Charles F. Dismukes, Jr.
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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of
Women With A Vision, Inc.
1226 N Broad Street
New Orleans, L.A. 70119

I have audited the accompanying financial statements of Women With A Vision, Inc. (a nonprofit organization) (The Organization), which comprise the statement of financial position as of December 31, 2016, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related summary of significant accounting policies and notes to financial statements.

Management Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these combined 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.

Auditor's Responsibility

My responsibility is to express an opinion on these combined financial statements based on my audit. I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the combined financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the combined 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 combined 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 combined financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of Women With A Vision, Inc. and affiliates as of December 31, 2016, and the changes in its net assets and its cash flows for the year 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*, I have also issued my report dated June 22, 2018 on my consideration of Women With A Vision, Inc.'s internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Women With A Vision, Inc.'s internal control over financial reporting and compliance.



Charles Dismukes, CPA
Kenner, LA
June 22, 2018

Charles F. Dismukes, Jr.
Certified Public Accountant
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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**

To the Board of Directors
Women With A Visions, Inc.
New Orleans, Louisiana

I 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 Women With A Vision, Inc. (a nonprofit organization) (The Organization) which comprise the consolidated statement of financial position as of December 31, 2016, 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 June 22, 2018.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Women With A Vision's consolidated 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, I do not express such an opinion. The results of our tests disclosed no instances of noncompliance and other matters that are required to be reported under *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing my audit of the consolidated financial statements, I considered Women With A Vision's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Women With A Vision's internal control. Accordingly, I do not express an opinion on the effectiveness of Women With A Vision'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.

My 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 I did not identify any deficiencies in internal control that we consider to be material weakness. However, material weaknesses may exist that have not been identified.

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.

Under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.



Charles Dismukes, CPA
Kenner, LA
June 22, 2018

Women With A Vision
Statement of Financial Position
As of December 31, 2016

Assets

Current Assets		
Cash	662,856	
Other Current Assets		
Employee Advances	1,015	
Prepaid Expenses	12,313	
Total Other Current Assets	<u>13,328</u>	
Total Current Assets	<u>676,184</u>	
Fixed Assets		
Land	5,000	
Building	45,000	
Improvements	61,600	
Furniture and Equipment	2,870	
Accum Depr-Building	(5,522)	
Accum Depr-Improvements	<u>(10,570)</u>	
Total Fixed Assets	<u>98,378</u>	
Total Assets	<u><u>774,562</u></u>	

Liabilities and Net Assets

Liabilities		
Current Liabilities		
Credit Cards	19	
Total Credit Cards	<u>19</u>	
Other Current Liabilities		
Current Portion of Long Term Debt	2,078	
Payroll Liabilities	<u>666</u>	
Total Current Liabilities	<u>2,763</u>	
Long Term Liabilities		
Commerical Loan	<u>30,782</u>	
Total Long Term Liabilities	<u>30,782</u>	
Total Liabilities	<u>33,545</u>	
Net Assets		
Unrestricted	736,772	
Net Income	4,245	
Total Net Assets	<u>741,017</u>	
Total Liabilities & Net Assets	<u><u>774,562</u></u>	

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

Women With A Vision Inc.
Statement of Activities
For the Year Ended December 31, 2016

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Support and Revenues			
Federal Grants		138,635	\$ 138,635
Private Grants	244,195	398,635	642,830
Contributions	66,990		66,990
Contract Income	16,965		16,965
Other Income	25,731		25,731
Satisfaction of Program Restrictions	<u>537,270</u>	<u>(537,270)</u>	
 Total Revenues	 <u>891,151</u>	 <u>-</u>	 <u>891,151</u>
 Expenses			
Program Services	658,232		658,232
Supporting Services:			
General and Administrative	228,674		228,674
 Total Expense	 <u>886,906</u>		 <u>886,906</u>
 Change in Net Assets	 4,245		 4,245
Beginning Net Assets as of December 31, 2015	<u>736,772</u>		<u>736,772</u>
Ending Net Assets as of December 31, 2016	<u>\$ 741,017</u>		<u>\$ 741,017</u>

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

Women With A Vision
Statement of Functional Expenses
For the Year Ended December 31, 2016

	<u>Program Services</u>	<u>Supporting Sevices</u>	<u>Total</u>
		<u>General & Administrative</u>	
Accounting Fees	5,590	1,863	7,453
Contractural Services	55,171	18,390	73,561
Depreciation	6,034	2,012	8,046
Insurance	8,218	2,740	10,958
Meetings & Events	15,151	5,050	20,201
Other	13,090	13,624	26,714
Payroll Tax	30,986	10,329	41,315
Purchased Services	6,559	2,186	8,745
Rent	34,094	11,365	45,459
Salaries & Wages	398,656	132,886	531,542
Stipends and Incentives	11,008	3,670	14,678
Supplies	28,357	9,452	37,809
Telephone and Internet	1,868	623	2,491
Travel & Conference	39,133	13,045	52,178
Utilities	4,317	1,439	5,756
	<u>658,232</u>	<u>228,674</u>	<u>886,906</u>
Total Expenses	<u>658,232</u>	<u>228,674</u>	<u>886,906</u>

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

Women With A Vision
Statement of Cash Flows
For the Year Ended December 31, 2016

Cash Flows From Operating Activities:

Increase in Net Assets	\$	4,245
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Adjustments to Reconcile Changes in Net Assets to Net Cash Provided by Operating Activities:

Depreciation Expense		8,046
Decrease in Accounts Receivable		1,834
Decrease in Prepaid Expenses		8,800
Decrease in Accounts Payable		<u>(1,236)</u>

Net Cash Provided by Operating Activities		<u>21,689</u>
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Cash Flows From Investing Activities:

None Noted		<u>0</u>
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Net Cash Provided by Investing Activities		<u>0</u>
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Cash Flows From Financing Activities:

Decrease in Long Term Liabilities		<u>(1,762)</u>
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Net Cash Provided by Financing Activities		(1,762)
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Increase in Cash		<u>19,927</u>
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Cash Beginning of Year		<u>642,929</u>
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Cash End of Year	\$	<u><u>662,856</u></u>
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The accompanying notes are an integral part of these financial statements.

Women With A Vision, Inc.
Notes to Financial Statements
December 31, 2016

1) Organization

Women With A Vision, Inc. (The Company) is a nonprofit incorporated under the laws of the State of Louisiana on December 5, 1991. Women With a Vision, Inc. is a community-based organization comprised of health care professionals and community activists serving low-income families in the City of New Orleans, Louisiana. Women With A Vision, Inc.'s mission is to promote healthcare and disease prevention by providing health education and early intervention strategies. Women With A Vision, Inc. provides HIV, AIDS, and substance abuse prevention and intervention services to communities with individuals with high-risk behaviors.

(2) Summary of Significant Accounting Policies

(a) Financial Statement Presentation

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

The Company has adopted Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-For-Profit Organizations." Under SFAS No. 117, the Company is required to report information regarding its statement of income according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Company is required to present a statement of cash flows. As permitted by the statement, the Company does not use fund accounting.

(b) Revenue Recognition

The Company has also adopted SFAS No. 116, "Accounting for Contributions Received and Contributions Made." Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions.

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

(c) Cash and Cash Equivalents

Cash and cash equivalents include bank deposits.

(d) Concentration of Unrestricted Revenues and Gains

The Company received approximately 26.37% of its total unrestricted revenues and gains from the U. S. Department of Health and Human Services federal programs. Also, the organization received approximately 67.34 % of its total unrestricted revenues and gains from a Public Welfare Foundation.

(e) 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 amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

(f) Income Taxes

The Company is exempt from federal and state income taxes under Internal Revenue Code Section 501 (c) (3).

The Company is not aware of any course of action or series of events that have occurred that might adversely affect the Company's tax status.

In addition, The Company qualifies for the charitable contribution deduction under Section 170 (b) (1) (a) and has been classified as an organization other than a private foundation under Section 509 (a) (2).

(g) Property and Equipment

Acquisitions of property and equipment in excess of \$2,500 are capitalized. Lesser amounts are expensed.

Depreciation is calculated using the straight-line method over the estimated useful lives as follows:

Computers	5 years
Copiers	5 years
Furniture and Fixtures	5 years

(h) Contributed Services

The value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded. In addition, many individuals volunteer their time that assists the Organization, but these services do not meet the criteria for recognition as contributed services.

(i) Functional Expenses

Expenses are charged directly to program or supporting services based on specific identification, if possible. For those expenses where specific identification is not practical, an allocation of shared expenses is done.

3. Description of Program and Supporting Services

1. To reduce the risk of HIV transmission among African-American males, African-American females at risk of heterosexual transmission, commercial sex workers, injection drug users, and high risk youth by effecting behavior change through the provision of appropriate risk reduction techniques through street outreach intervention utilizing a multi-service mobile facility in high risk areas of New Orleans;
 - a. To provide street outreach in zip codes 70113, 70115, 70118, 70119, 70125, utilizing a multi-service mobile facility;
 - b. Conduct outreach during nontraditional hours;
 - c. Promote risk reduction with appropriate techniques and supplies;
 - d. Conduct outreach to commercial sex workers.
2. Purchase a van for HIV/AIDS outreach services;
3. Provide outreach services by parking the van in various areas of the City and providing condoms, cleaning kits, HIV/AIDS prevention literature;
4. Provide the City with a programmatic audit no later than one year after the agency's fiscal year end performed in accordance with State of LA Code of Ethics.

Cooperative Agreement to Improve the Health Status of Minority Populations

1. To reduce the risk of HIV transmission among African American males who have sex with men, African American females at risk for heterosexual transmission, commercial sex workers, injection drug users and high risk youth by effecting behavior change with risk reduction techniques in the 70113, 70115, 70117, 70118, 70119, and 70125 zip code areas through street outreach intervention.
2. To provide a full time street outreach intervention in 70113, 70115, 70117, 70118, 70119, and 70125 zip code areas targeting the following high risk areas for an estimated 3,250 people per quarter. It is anticipated that each person will receive a safer sex package, which will contain five (5) condoms for a total annual distribution of 65,000 condoms.
3. The street outreach teams will consist of two individuals who will have attended the Office of Public Health sanctioned street outreach training and the three day Client Centered HIV Counseling Training.
4. Street outreach will be conducted during nontraditional hours including evenings and weekends.

5. The street outreach workers will promote risk reduction techniques during one-on-one interactions with people during appropriate times in the targeted high-risk areas. They will also increase knowledge and awareness as they discuss modifications of specific behaviors and hand out condoms and bleach kits
6. The street outreach workers will make referrals for STD/HIV and substance abuse treatment, HIV prevention counseling and testing and distribute resource cards and needle vouchers.
7. The street outreach workers will also target African American women and commercial sex workers to educate them on technique to negotiate safe sex with their partners.
8. To reduce the risk of HIV infection, particularly for female heterosexual partners and infants, by providing confidential HIV antibody testing and one-on-one client centered risk reduction counseling for people who are high risk for HIV infection.
9. To provide confidential HIV antibody testing using the Orasure, oral fluid collection devices, with one-on-one client focused pre and post test counseling for five (5) people per week who are high risk for HIV infection. This service will be provide one day a week at the Women With A Vision, Inc.'s storefront location across the street from the C. J. Peete Public Housing Development and one day every other week at three additional sites.
10. To provide HIV prevention counseling based on the CDC Prevention Counseling Model with empowers clients to assess their own risk behaviors and to develop a realistic and incremental plan for behavior change. The HIV prevention counseling will be conducted in accordance with the State of Louisiana HIV counseling, testing, referral guidelines and other related policies
11. To increase post test counseling to the excepted 75% or at least the national average of 60%. Post test counseling will include partner notification and referrals for follow-up medical and case management.
12. To inform clients of the importance of contracting and counseling sex and/or needle sharing partners.

Drug Abuse Research Programs

The activities of Women With A Vision, Inc's – Drug Abuse Research Programs include the following:

1. Jointly with the adherence project staff develop rapid assessment procedure qualitative instruments to be used in community interviews described in the Adherence Project Proposal. This instrument has several components including, but not limited to a general community guide, drugs and alcohol guide, HIV guide, treatment and adherence history guide and a social network guide.

2. Locate all clinic parties interviewed and conduct in-depth interviews (N=200) over the life of the project. Since RAPS are amendable to modification and this time may not all be necessary, for the purposes of planning, subcontractor should program two hours per interview, for a total of 400 hours of interviews over the life of the project. Tulane requires the timely delivery of contact information to subcontractor. All such contact will be handled in the strictest confidence.
3. Conduct key interviews in the community to assist in defining adherence issues such as drug use and adherence logistics issues adherence, and other important community factors that affect adherence. For purposes of planning, twenty-five (25) interviews will be carried out, lasting approximately two (2) hours, for a total of fifty (50) of interview time.
4. Transcribe, on a timely basis, interview notes and guides in Microsoft Word and prepare summaries (on a schedule to be determined) of all interviews and topics. For purposes of planning, subcontractor should anticipate four (4) hours of transcription per interview, for a total of 1600 hours.
5. Maintain a log of interviews, including date and time of interview, interviewer and other details.
6. Participate in Adherence Project executive committee and other activities as needed and negotiated with the Adherence Project Principal Investigator.
7. Maintain strict confidentiality of all data.

Epidemiologic Research Studies of AIDS and HIV Infection in Selected Population Groups

The activities of Women With A Vision, Inc.'s – Epidemiologic Research Studies of AIDS and HIV Infection in Selected Population Groups include the following:

1. Recruitment of African American subjects through community contacts. This task will be shared because of the large number of contacts necessary to recruit subjects.
2. Prescreening of potential African American subjects
3. Introducing the project to potential African American subjects.
4. Direct communication with Tulane University Medical Center the number of contacts have been made, and the number of potential subjects who have agreed to be interviewed at the community sites.
5. Reporting to Tulane University Medical Center the number of contacts that have been made, and the number of potential subjects who have agreed to be interviewed at the community sites.

6. Report to Tulane University Medical Center the number of subjects who reported to the community sites to be interviewed.
7. Prepare reports and communications.

Management and General

Includes the functions necessary to maintain an equitable social service program; ensure and adequate working environment; provide coordination and articulation of the Organization's program strategy through the Office of the Executive Director; secure proper administrative functioning of the Board of Directors; and manage the financial and budgetary responsibilities of the organization.

4. Financial Instruments (Concentration of Credit Risk Arising From Grants Receivable)

Financial instruments that potentially subject The Company to concentrations of credit risk consist principally of grants receivable. The Company administers and participates in various grants/programs. Concentrations of credit risk with respect to grants receivable from federal, state and local governments are limited due to the power of federal, state, and local governments to raise funds. As of December 31, 2016, The Company had no significant concentrations of credit risk.

5. Leases (Operating Lease)

The Company currently maintains a month-to-month lease agreement in the amount of \$3,200 per month.

6. 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.

7. Property and Equipment

Property and equipment consists of the following:

	12/31/16
Land	\$ 5,000
Building	45,000
Building Improvements	61,600
Furniture and Fixtures	<u>2,870</u>
Total Fixed Assets	114,470
Less: Accumulated Depreciation	<u>(16,092)</u>
Net Property and Equipment	<u>\$ 98,378</u>

Depreciation expense for the year ended 2016 was \$8,046.

8. Commercial Loan Payable

Commercial Loan payable consisted of the following at December 31, 2016:

Commercial loan payable to Gulf Coast Bank financial institution, interest fixed at 6.25% with monthly interest payments until December 31, 2017. Commercial loan interest expense as of December 31, 2017 is \$1,967.21. This loan was collateralized with real property located at 1820 N. Claiborne Avenue, New Orleans, LA.

9. Contingencies

The Organization is, from time to time, involved in certain claims and legal actions arising in the normal course of business. The Organization is not aware of any pending lawsuits, but the Organization believes that any potential claims resulting from litigation and not covered by insurance would not materially affect the consolidated financial statements.

10. Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 22, 2018, and determined that there were no subsequent events requiring disclosure. No events occurring after this date have been evaluated for inclusion in these consolidated financial statements.

Women With A Vision
Schedule of Compensation, Benefits,
and Other Payments to Agency Head
For the Year Ended December 31, 2016

	<u>Deon Haywood</u> <u>Executive Director</u>
Time served	01/01/2016 - 12/31/2016
Salary	\$ 102,013
Benefits - insurance	8,268
	<hr/>
Total Compensation & Benefits	<u><u>110,281</u></u>

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

Women With a Vision
Schedule of Findings and Responses
For the Year Ended December 31, 2016

Section I Summary of Auditor's Reports

1. The auditor's report expresses an unmodified opinion on the financial statements of Women With a Vision.
2. No significant deficiencies in internal control relating to the audit of the financial statements were reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Governmental Auditing Standards*.
3. One instances of noncompliance material to the financial statements of Women With a Vision was reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Governmental Auditing Standards*.
4. No management letter was issued for the year ended December 31, 2016.

Section II Financial Statement Findings

2016-001 Non-Compliance with Louisiana's Financial Reporting Laws

Criteria: Women With a Vision is required to provide an annual financial report to the Louisiana Legislative Auditor no later than six months after its year end.

Condition: Women With a Vision failed to comply with these laws, submitting the required report after the required deadline.

Effect: Women With a Vision is not in compliance with Louisiana Revised Statutes 24:513 and 24:514.

Recommendation: The Board of Directors should put policies and procedure into place to ensure that annual reports are filed in a timely manner.

Management's Response: See Management's Corrective Action Plan for their response.

Women With a Vision
Management's Corrective Action Plans

June 22, 2018

Louisiana Legislative Auditor

Women With a Vision respectfully submits the following corrective action plan for the year ended December 31, 2016.

Name and address of independent public accounting firm:

Charles F. Dismukes, Jr., CPA
4328 Delaware Avenue
Kenner, LA 70065
Contact: Charles F. Dismukes, Jr.

Audit Period: 01/01/2016 – 12/31/2016

The findings from the December 31, 2016 schedule of findings and responses and the management letter items are discussed below. The findings are numbered consistently with the number assigned in the schedule of findings and responses.

Section II Financial Statement Findings

Significant Deficiency

2016-001 Non-Compliance with Louisiana's Financial Reporting Laws

Recommendation: The Board of Directors should put policies and procedures into place to ensure that annual reports are filed in a timely manner.

Response: The late filing of the report was due to audit timing and health issues on the part of key entity personnel. Women With a Vision will work with its independent auditors to ensure compliance with financial reporting requirements in the future.

If there are any questions regarding this plan, please call Deon Haywood at (504) 301-0428.

Sincerely,



Signature

6/22/18

Date