

# **VISTA MARIA AND SUBSIDIARIES**

## **REQUIRED COMMUNICATIONS**

Years ended December 31, 2022 and 2021

Audit Committee of  
Vista Maria and Subsidiaries

To the Audit Committee:

Auditing standards require that we communicate to the audit committee (or its equivalent) certain matters regarding our audit work. We have prepared the following summary of required communications for the information of the Audit Committee. We will be pleased to discuss these matters further with the Committee, should the Committee so desire.

It has been a pleasure having the opportunity to be of service to you and Vista Maria and Subsidiaries. Should you have any questions about these communications, this letter or other matters, please contact us at your convenience.

*UHY LLP*

Farmington Hills, Michigan  
April 28, 2023

**1. The auditor's responsibility under generally accepted auditing standards**

*The auditor should communicate the level of responsibilities assumed for the internal control structure, illegal acts and other matters under generally accepted auditing standards.*

As stated in our engagement letter, our responsibility, as described by auditing standards, is to express an opinion about whether the consolidated financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with generally accepted auditing standards. We confirm that our audit was conducted as planned and was designed to provide reasonable, but not absolute, assurance that any material misstatements in the consolidated financial statements would be detected.

**2. Significant accounting policies**

*Management is responsible for the selection and use of appropriate accounting policies. The auditor should verify that the Audit Committee is informed about the initial selection of and changes in significant accounting policies, as well as the methods used to account for significant unusual transactions.*

In July 2016, the FASB issued ASU 2016-2, *Leases (Topic 842)*. The ASU requires that assets and liabilities be recognized from all leases, except for leases with a term of 12 months or less. The ASU is effective for fiscal year beginning after December 15, 2021, and was if effect for the year ended December 31, 2022. Management had determined there is no potential impact of the effective ASU to the Organization's accounting and financial reporting. The existing operating lease for Vista Maria is considered immaterial, and the ASU is not yet effective for Insight.

**3. Management judgments, accounting estimates, and our conclusions regarding the reasonableness of those estimates**

*The Audit Committee should be informed about the process used by management in forming particularly sensitive accounting estimates and the basis for the auditor's conclusions regarding the reasonableness of those estimates. Accounting estimates are based on Management's knowledge and experience about past and current events and assumptions about future events.*

Certain amounts in the Organization's consolidated financial statements require management to make estimates and assumptions. During the course of our audit work, we gain an understanding of the processes utilized by management in developing significant estimates, and evaluate the reasonableness of the estimates. We have concluded that these estimates are reasonable, within the context of the consolidated financial statements as a whole.

#### **4. Significant audit adjustments**

*All significant audit adjustments arising from the audit, whether or not recorded by the Organization, should be communicated to the Audit Committee.*

There were no uncorrected misstatements, or no adjustments that were passed on as part of the audit process.

#### **5. Other information in documents containing audited consolidated financial statements**

*The Audit Committee should be informed as to the auditor's responsibility for information in a document containing audited consolidated financial statements, as well as any procedures performed, and the results.*

Our responsibility with respect to information in a document does not extend beyond the financial information identified in our report. Therefore, we generally will not perform any procedures to corroborate other information contained in a document. However, we will read such information and consider whether it, or the manner of its presentation, is materially inconsistent with the consolidated financial statements. We are not aware of any such information included with the audited consolidated financial statements.

#### **6. Disagreements with management**

*Disagreements with management, whether or not satisfactorily resolved, about matters that could be significant to the entity's consolidated financial statements or the auditor's report should be communicated to the Audit Committee.*

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

#### **7. Consultation with other accountants about accounting and auditing matters**

*When the auditor is aware that management has consulted with other accountants about significant accounting or auditing matters, the auditor's views about the subject of the consultation should be communicated to the Audit Committee.*

We are not aware of any such consultations, other than the normal communications with the InSight Youth and Family Connections, Inc. auditors as it relates that that separate audit.

**8. Major issues discussed with management in connection with the retention of our services**

*Any major issues that were discussed with management in connection with the auditor's initial or recurring retention should be communicated to the Audit Committee.*

There were no such issues discussed with management prior to our appointment.

**9. Difficulties encountered in performing the audit**

*Serious difficulties encountered in dealing with management that relate to the performance of the audit are required to be brought to the attention of the Audit Committee.*

There were no such difficulties during our engagement.

**10. Internal control issues noted and recommendations**

*Internal control issues and deficiencies should be brought to the attention of the Audit Committee.*

There were no such internal control issues were noted.