

April 22, 2024

To the Board of Directors  
Teachers of English to Speakers of Other Languages, Inc. DBA TESOL International Association  
Alexandria, Virginia

We have audited the financial statements of Teachers of English to Speakers of Other Languages, Inc. DBA TESOL International Association (TESOL) for the year ended October 31, 2023, and we will issue our report thereon dated April 22, 2024. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 25, 2024. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Teachers of English to Speakers of Other Languages, Inc. DBA TESOL International Association are described in Note 1 to the financial statements. As described in Note 1, TESOL adopted the Financial Accounting Standards Board's Accounting Standards Update (ASU) No. 2016-02, *Leases (Topic 842)*, and all subsequently issued clarifying ASUs as of November 1, 2022. We noted no transactions entered into by TESOL during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the allocation of expenses by function is based on an analysis of the hours and resources spent on TESOL's program services and supporting activities. We evaluated the key factors and assumptions used to develop the estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Disagreements with Management*

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

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated April 22, 2024. Attached is a copy of management's written representations.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to TESOL's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as TESOL's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

With respect to the other information included with the annual report, we will obtain and read the final version of the other information and compare selected amounts or other items in the other information with such amounts or other items in the financial statements to consider whether a material inconsistency exists between the other information and the financial statements. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or provide any assurance on the other information.

This information is intended solely for the use of the board of directors and management of Teachers of English to Speakers of Other Languages, Inc. DBA TESOL International Association and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Wegner CPAs, LLP



Glenn Miller, CPA  
Partner

## **Teachers of English to Speakers of Other Languages DBA TESOL International Association**

To Wegner CPAs, LLP

This representation letter is provided in connection with your audit of the financial statements of Teachers of English to Speakers of Other Languages, Inc. DBA TESOL International Association (TESOL), which comprise the statements of financial position as of October 31, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of the surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of April 22, 2024, the following representations made to you during your audit.

### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 8, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
3. We acknowledge our responsibility for 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
6. There are no known related-party relationships or transactions which need to be accounted for or disclosed in accordance with U.S. GAAP.
7. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
8. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to TESOL's accounts.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. Material concentrations have been appropriately disclosed in accordance with U.S. GAAP.

11. Guarantees, whether written or oral, under which TESOL is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.

### **Information Provided**

12. We have provided you with:

- a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
- b. Additional information that you have requested from us for the purpose of the audit.
- c. Unrestricted access to persons within TESOL from whom you determined it necessary to obtain audit evidence.
- d. Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.

13. All material transactions have been recorded in the accounting records and are reflected in the financial statements.

14. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

15. We have no knowledge of any fraud or suspected fraud that affects TESOL and involves:

- a. Management,
- b. Employees who have significant roles in internal control, or
- c. Others where the fraud could have a material effect on the financial statements.

16. We have no knowledge of any allegations of fraud or suspected fraud affecting TESOL's financial statements communicated by employees, former employees, grantors, regulators, or others.

17. We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.

18. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.

19. We have disclosed to you the names of all of TESOL's related parties and all the related-party relationships and transactions, including any side agreements.

20. TESOL has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

21. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.

22. We are responsible for understanding and complying with, and have complied with, the requirements of the Paycheck Protection Program. The required certification concerning the necessity of the loan requests were made in good faith. We acknowledge our loans may be subject to future review by the U.S. Small Business Administration (SBA) and have disclosed this contingency in the financial

statements. We are not aware of any facts or circumstances that suggest our loans would not withstand review by the SBA.

23. We are responsible for understanding and complying with, and have complied with, the provisions of the Internal Revenue Code related to claiming the Employee Retention Credit. We acknowledge our claim may be subject to future review by the Internal Revenue Service (IRS) and have disclosed this contingency in the financial statements. We are not aware of any facts or circumstances that suggest our claim would not withstand review by the IRS.
24. Teachers of English to Speakers of Other Languages, Inc. DBA TESOL International Association is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize TESOL's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.
25. The final version of the documents to be included in the annual report will be provided to you as soon as available, and prior to the issuance of the annual report.
26. In regard to the tax services, preparation of the financial statements and supplementary information, and bookkeeping services performed by you, we have—
  - Assumed all management responsibilities.
  - Overseen the services by designating an individual who possesses suitable skill, knowledge, and/or experience.
  - Evaluated the adequacy and results of the services performed.
  - Accepted responsibility for the results of the services.
  - Ensured that the data and records are complete and we have sufficient information to oversee the services.

We have carefully read this letter before signing it and understand, while you have provided the language of this letter to us, we are making these representations to you. We understand our obligation to carefully consider the possibility that any of the representations are not accurate. We have inquired of other members of management or employees of Teachers of English to Speakers of Other Languages, Inc. DBA TESOL International Association to the extent necessary to obtain a high degree of assurance that these representations are true. We know that you will be relying on them in the issuance of your report.



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Rosa Aronson  
Interim Executive Director