

**East Feliciana Drug and Alcohol Awareness Council  
Clinton, Louisiana**

Independent Accountant's Review Report  
Year Ended September 30, 2022

Donald R. Ford, CPA, LLC  
Certified Public Accountant  
A Limited Liability Company

**East Feliciana Drug and Alcohol Awareness Council  
Clinton, Louisiana**

**Reviewed Financial Statements  
For the Year Ended September 30, 2022**

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**DONALD R. FORD**

**CERTIFIED PUBLIC ACCOUNTANT  
A LIMITED LIABILITY COMPANY  
MEMBER**

AMERICAN INSTITUTE OF CPAS  
SOCIETY OF LOUISIANA CPAS

Board of Directors  
East Feliciana Drug and Alcohol Awareness Council  
Clinton, Louisiana

I have reviewed the accompanying financial statements of East Feliciana Drug and Alcohol Awareness Council (a nonprofit organization), which comprise the statement of financial position as of September 30, 2022, the related statement of activities, the statement of functional expenses for the year then ended, the statement of cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accrual basis of accounting; this includes determining that the accrual basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible 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.

**Accountant's Responsibility**

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with the accrual basis of accounting. I believe that the results of my procedures provide a reasonable basis for my conclusion.

I am required to be independent of East Feliciana Drug and Alcohol Awareness Council and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my review.

**Accountant's Conclusion**

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the accrual basis of accounting.

**Other Matter**

The supplementary information schedule titled Schedule of Compensation, Benefits and Other Payments to Agency Head is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to my review engagement, however, I have not audited or reviewed the information and, accordingly, do not express an opinion, a conclusion, not provide any assurance on such information.

*Donald Ford*

Zachary, Louisiana  
April 10, 2023

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**EAST FELICIANA DRUG AND ALCOHOL AWARENESS COUNCIL  
STATEMENT OF ACTIVITIES  
YEAR ENDED SEPTEMBER 30, 2022**

	<b>Without Donor Restrictions</b>
<b>REVENUES AND OTHER SUPPORT</b>	
Revenues from grants	\$ 220,378
Contributions and support	25,675
Other income	3,545
Total revenues and other support	249,599
<b>EXPENSES</b>	
Program services (Awareness)	176,064
Supporting services:	
Management and general	39,773
Fundraising	-
Total support services	39,773
Total expenses	215,837
Change in net assets	33,762
Net assets at beginning of year	\$ 37,649
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ 71,411</b>

See accompanying notes and independent accountants' compilation report.

**EAST FELICIANA DRUG AND ALCOHOL AWARENESS COUNCIL  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED SEPTEMBER 30, 2022**

	<u>Supporting Services</u>			<b>Total Supporting Services</b>	<b>Total Expenses</b>
	<b>Awareness</b>	<b>Management and General</b>	<b>Fundraising</b>		
Accounting fees	-	4,930	-	4,930	4,930
Advertising and promotion	-	540	-	540	540
Compensation & Other Benefits	940	-	-	-	940
Depreciation Expense	-	1,502	-	1,502	1,502
Insurance	-	2,565	-	2,565	2,565
Lease expense	-	2,292	-	2,292	2,292
Occupancy	2,096	6,289	-	6,289	8,385
Office expenses	2,297	6,891	-	6,891	9,188
Payroll Fees	2,012	-	-	-	2,012
Payroll Tax Expense	10,812	-	-	-	10,812
Professional services	-	2,868	-	2,868	2,868
Program- Related Expenses	7,761	-	-	-	7,761
Repairs & Maintenance	-	5,248	-	5,248	5,248
Salaries and wages	125,311	2,263	-	2,263	127,573
Supplies	1,462	4,386	-	4,386	5,848
Travel	23,373	-	-	-	23,373
<b>TOTAL</b>	<b><u>176,064</u></b>	<b><u>39,773</u></b> ✓	<b><u>-</u></b>	<b><u>39,773</u></b>	<b><u>215,837</u></b>

See accompanying notes and independent accountants' review report.

**EAST FELICIANA DRUG AND ALCOHOL AWARENESS COUNCIL  
STATEMENT OF CASH FLOWS  
YEAR ENDED SEPTEMBER 30, 2022**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in net assets	<u>\$ 33,762</u>
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:	
Depreciation	<u>1,502</u>
Net cash provided by (used in) operating activities	<u>35,264</u>
Net increase (decrease) in cash and cash equivalents	35,264
<b>Cash and cash equivalents, beginning of year</b>	<u>30,141</u>
<b>Cash and cash equivalents, end of year</b>	<u>\$ 65,405</u>

See accompanying notes and independent accountants' compilation report.

**EAST FELICIANA DRUG AND ALCOHOL AWARENESS COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2022**

**Note 1 - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES**

**A. Nature of Activities**

East Feliciana Drug and Alcohol Awareness Council is a nonprofit organization that is dedicated to educating communities on the dangers of substance use toward engaging youth, families, business owners, and other stakeholders in East Feliciana Parish. The East Feliciana Drug Council was started in December 2010 and consists of individuals representing 12 sectors relating to the Drug Free Communities Coalitions of America. The main areas of focus include educational opportunities for residents within the parish, education on prescription drug misuse, decreasing alcohol and marijuana usage among the youth, educating alcohol outlet vendors on proper ID checks for underage individuals trying to purchase alcohol, and responsible vendor certification. The vision is to create a climate of health, wellness, and substance-free living for the people of East Feliciana Parish.

**B. Basis of Presentation**

The accompanying financial statements have been prepared on the accrual basis, which is a basis of accounting principles generally accepted in the United States of America.

**C. Net Asset Classification**

**Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objective of the organization. These net assets may be used at the discretion of East Feliciana Drug and Alcohol Awareness Council's management and board of directors.

**Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by action of East Feliciana Drug and Alcohol Awareness Council or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

**D. Cash and Cash Equivalents**

The agency considers all cash and amounts due from depository institutions, interest-bearing deposits in other banks, and federal funds sold to be cash equivalents for purposes of the statement of cash flows.

**E. Revenue Recognition**

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restrictions contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), 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 restrictions.

**EAST FELICIANA DRUG AND ALCOHOL AWARENESS COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2022**

**F. Property and Equipment**

The Organization records all property and equipment at cost. Depreciation is computed using the straight-line method over the estimated useful life of the vehicles, which is five years. Depreciation expense as of September 30, 2022 was \$1,502.

Vehicles	7,508
Less accumulated depreciation	<u>(1,502)</u>
	<u>6,006</u>

**G. Tax Exempt Status**

East Feliciana Drug and Alcohol Awareness is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

**H. Functional Expenses Allocation**

The cost of providing the various programs and supporting services are summarized on a functional basis in the statement of activities. Certain costs are allocated among program and supporting services benefited.

**I. Advertising**

For the period ending September 30, 2022, East Feliciana Drug and Alcohol Awareness had \$540 in advertising expenses.

**2. LIQUIDITY AND AVAILABILITY OF RESOURCES**

The Organization assets are sequenced according to their nearness of conversion to cash and liabilities sequenced according to the nearness of their maturity and use of cash.

The Organization's goal is generally to maintain financial assets to meet operating expenses for up to one year. The Organization's assets consisted of cash without donor restrictions of \$65,405 at September 30, 2022.

**3. SUBSEQUENT EVENTS**

These financial statements considered subsequent events through April 10, 2023, the date the financial statements were available to be issued.

No other events were noted that require recording or disclosure in the financial statements for the period ending September 30, 2022.

## SUPPLEMENTARY INFORMATION SCHEDULE

**EAST FELICIANA DRUG AND ALCOHOL AWARENESS COUNCIL  
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD  
YEAR ENDED SEPTEMBER 30, 2022**

**Agency Head Name: Ms. Rhonda Torrence, Program Coordinator**

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 17,600
Per Diem	-
	<u>\$ 17,600</u>

**EAST FELICIANA DRUG AND ALCOHOL AWARENESS COUNCIL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED SEPTEMBER 30, 2022**

**Finding Reference Number**

2022-001 - Submission of Review Report

**Criteria**

The Louisiana Legislative Auditor requires review reports to be filed by the end of the sixth month following the fiscal year end.

**Condition**

The September 30, 2022 reviewed financial statements were not submitted to the Legislative Auditor by the statutory due date of March 31, 2023.

**Effect**

The Organization did not comply with the State's report completion and submission law.

**Cause**

The Organization's financial statements were not timely completed to submit the compiled financial statements to the Legislative Auditor by March 31, 2023.

**Recommendation**

We recommend that the Organization review its financial reporting procedures to ensure that review engagements are submitted to the State of Louisiana Legislative Auditor within the required time frame.

**Management's Response**

Management has currently implemented internal controls to ensure the timely submission of Reviewed financial statements in the future.

**EAST FELICIANA DRUG AND ALCOHOL AWARENESS COUNCIL  
SCHEDULE OF PRIOR YEAR FINDINGS  
YEAR ENDED SEPTEMBER 30, 2022**

NONE NOTED



**DONALD R. FORD**

**CERTIFIED PUBLIC ACCOUNTANT  
A LIMITED LIABILITY COMPANY  
MEMBER**

AMERICAN INSTITUTE OF CPAS  
SOCIETY OF LOUISIANA CPAS

**Independent Accountant's Report  
on Applying Agreed-Upon Procedures**

To East Feliciana Drug and Alcohol Awareness Council and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the Agency’s compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended September 30, 2022, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Agency’s management is responsible for its financial records and compliance with applicable laws and regulations.

The Agency has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Agency’s compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended September 30, 2022. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency’s management.

The Agency provided us with the following list of expenditures made for federal grant awards received during the fiscal year ended September 30, 2022:

Federal, State, or Local Grant Name	Grant Year	AL No. (if applicable)	Amount
Drug-Free Communities in East Feliciana Parish	2022		\$250,000
Capital Area Human Services District	2022		\$ 25,000
<b>Total Expenditures</b>			<b>\$275,000</b>

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.
3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

*Each of the selected disbursements agreed to the amount and payee in the supporting documentation.*

4. Report whether the selected disbursements were coded to the correct fund and general ledger account. *All of the disbursements except one were coded to the correct fund and general ledger account.*

5. Report whether the selected disbursements were approved in accordance with the Agency's policies and procedures.

*Selected disbursements were approved in accordance with policies. No exceptions were noted.*

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

#### *Activities allowed or unallowed*

We compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed. *No exceptions were noted.*

#### *Eligibility*

We compared documentation for each of the selected disbursements with program compliance requirements related to eligibility. *No exceptions were noted.*

#### *Reporting*

We compared documentation for each of the selected disbursements with program compliance requirements related to reporting. *No exceptions were noted.*

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.

*The selected disbursements did not include grant awards that were closed out during the fiscal year.*

#### Open Meetings

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions. Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meetings Law" available on the Legislative Auditor's website at [https://app.la.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/\\$FILE/Open%20Meetings%20Law%20FAQ.pdf](https://app.la.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/$FILE/Open%20Meetings%20Law%20FAQ.pdf), to determine whether a non-profit agency is subject to the open meetings law.

*No evidence was provided to support posting of meetings. However, it does not appear that the Agency is subject to the Open Meetings Law.*

## Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

*We were provided with the applicable budgets. No exceptions were noted.*

## State Audit Law

10. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

*The September 30, 2022 reviewed financial statements were not submitted to the Legislative Auditor by the statutory due date of March 31, 2023.*

11. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

*Management represented that the Agency did not enter into any contracts during the fiscal year that were subject to the public bid law.*

## Prior-Year Comments

12. Obtain and report management's representation as to whether any prior year suggestions, exceptions, recommendations, and/or comments have been resolved.

*There were no prior year comments.*

We were engaged by the Agency to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General.

We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Agency's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely to describe the scope of testing performed on the Agency's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*Donald Ford, CPA LLC*

Zachary, LA

April 17, 2024

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Quasi-public Agencies)**

4/17/24 (Date Transmitted)

Donald R. Ford, CPA LLC (CPA Firm Name)

412 N. 4<sup>th</sup> Street (CPA Firm Address)

Baton Rouge, LA 70802 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 9/30/22 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Federal, State, and Local Awards**

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes, [X] No  N/A

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes, [X] No  N/A

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes, [X] No  N/A

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes, [X] No  N/A

**Open Meetings**

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "[Open Meeting FAQs](#)," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

Yes, [X] No  N/A

**Budget**

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes, [X] No  N/A

**Reporting**

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [X] No  N/A

We did not enter any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes,  No  N/A

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes,  No  N/A

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes,  No  N/A

### **Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.

Yes,  No  N/A

### **General**

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes,  No  N/A

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes,  No  N/A

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes,  No  N/A

We have provided you with all relevant information and access under the terms of our agreement.

Yes,  No  N/A

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes,  No  N/A

We are not aware of any material misstatements in the information we have provided to you.

Yes,  No  N/A

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes,  No  N/A

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal

controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes, [ X] No [ ] N/A [ ]

The previous responses have been made to the best of our belief and knowledge.

_____	Secretary	_____	Date
_____	Treasurer	_____	Date
_____	President	_____	Date

**Open Meeting:**

Our agenda and minutes have always been open to the public but in the future a copy will be posted outside our office and a notice will be sent to the newspaper.

*Rhonda Torrence*