

**SOUTH ALBERTA
FETAL ALCOHOL SPECTRUM DISORDER (FASD) NETWORK**

**SOUTH ALBERTA FASD NETWORK
COORDINATION PROGRAM**

Year Ended March 31, 2024

INDEPENDENT AUDITOR'S REPORT

To the Leadership Team of
South Alberta Fetal Alcohol Spectrum Disorder (FASD) Network

Opinion

We have audited the financial information of South Alberta Fetal Alcohol Spectrum Disorder (FASD) Network (the Network), which comprises the Schedule B of the South Alberta FASD Network Coordination Program for the year ended March 31, 2024.

In our opinion, the accompanying financial information presents fairly, in all material respects, the Schedule B of the South Alberta FASD Network Coordination Program for the year ended March 31, 2024 in accordance with the reporting requirements of the agreement between the Network and Alberta Human Services (the Agreement).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Information* section of our report. We are independent of the Network in accordance with the ethical requirements that are relevant to our audit of the financial information in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Use

We draw attention to the fact that the financial information is prepared to assist the Network to meet the reporting requirements of the agreement between the Network and Alberta Human Services. As a result, the financial information may not be suitable for another purpose. Our opinion is not modified in respect of this matter. Our report is intended solely for the Leadership Team of the Network and Alberta Human Services, and should not be used by parties other than the Leadership Team of the Network or Alberta Human Services.

Responsibilities of Management and Those Charged with Governance for the Financial Information

Management is responsible for the preparation and fair presentation of the financial information in accordance with the reporting requirements of the Agreement, and for such internal control as management determines is necessary to enable the preparation of financial information that is free from material misstatement, whether due to fraud or error.

In preparing the financial information, management is responsible for assessing the Network's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Network or cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Network's financial reporting process.

(continues)

Auditor's Responsibilities for the Audit of the Financial Information

Our objectives are to obtain reasonable assurance about whether the financial information as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial information. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatements in the financial information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Network's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Network's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Network to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial information including the disclosures, and whether the financial information represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Edmonton, Alberta
June 18, 2024



CHARTERED PROFESSIONAL ACCOUNTANTS

INDEPENDENT AUDITOR'S REPRESENTATIONS

**LEADERSHIP TEAM OF
SOUTH ALBERTA FETAL ALCOHOL SPECTRUM DISORDER (FASD) NETWORK
SOUTH ALBERTA FASD NETWORK COORDINATION PROGRAM
FOR THE YEAR ENDED MARCH 31, 2024**

1. The terms of our engagement are covered in an engagement letter with the Leadership Team of South Alberta Fetal Alcohol Spectrum Disorder (FASD) Network.
2. Our engagement requires us to render an opinion on the following Schedule B of the South Alberta FASD Network Coordination Program, which includes the following:

Schedule B - Income, Expenditures and Transfers
3. For the purpose of expressing an opinion on the Schedule B for the South Alberta FASD Network Coordination Program, we have complied with the auditing standards and procedures set out in the CPA Canada Handbook.
4. We have reviewed the Schedule B – Accounting Guidelines issued by the Network for the audit of the Schedule B.
5. We have reviewed all minutes of the Network up to March 31, 2024. We have satisfied ourselves that proper recognition has been given to all items recorded therein, which affect the financial position and the results of operations of the Program.
6. We have reviewed the correspondence during the year between the Network and the Funder (including the funds allotted and use of surpluses during the period), which have been provided to us by the Funder, and is likely to have a direct bearing on its financial position or accounting system.
7. We have reported in writing, to the Network, any weaknesses in internal controls which came to our attention during the course of the audit, which, in our opinion, might expose the Network to a material loss of funds or other assets.

Edmonton, Alberta
June 18, 2024

CHARTERED PROFESSIONAL ACCOUNTANTS

**SCHEDULE B
REVENUE and EXPENDITURES**

Network Name: South Network Coordination
 Program Name: FASD Service Network Program
 Term of Grant: From: 01-Apr-23 To: 31-Mar-24
 Grant Number: 0
 Interim Reporting Date: March 31, 2024

1. REVENUE	Original Approved Budget \$	Approved Adjustments \$	Approved Revised Budget \$	Actuals \$	SURPLUS/ DEFICIT \$	COMMENTS
Operating funding from Children and Youth Services	\$ -		\$ -		\$ -	
Capital funding from Children and Youth Services	\$ -		\$ -		\$ -	
Other Funding:						
Specify:	\$ 139,083.67		\$ 139,083.67	\$ 139,083.60	\$ 0.07	
Other surplus	\$ -		\$ -		\$ -	
Interest	\$ -		\$ -	\$ 23.47	\$ (23.47)	
Approved Prior Year Funding - Carry Forward	\$ -		\$ -		\$ -	
TOTAL REVENUE	\$ 139,083.67		\$ 139,083.67	\$ 139,107.07	\$ 23.40	

2. EXPENDITURES	Original Approved Budget \$	Approved Adjustments \$	Approved Revised Budget \$	Actuals \$	VARIANCE \$	COMMENTS
A. NETWORK SERVICE DELIVERY EXPENDITURES						
DIRECT DELIVERY						
<u>ASSESSMENT AND DIAGNOSIS</u>						
Network Staff						
Specify Link to BP Strategy						
Ref. #	\$ -	\$ -	\$ -		\$ -	
	\$ -	\$ -	\$ -		\$ -	
	\$ -	\$ -	\$ -		\$ -	
Contracted Services						
Specify Link to BP Strategy						
Ref. #	\$ -	\$ -	\$ -		\$ -	
	\$ -	\$ -	\$ -		\$ -	
	\$ -	\$ -	\$ -		\$ -	
Other Program Costs	\$ -	\$ -	\$ -		\$ -	
<i>Total Assessment and Diagnosis Expenditures</i>	\$ -	\$ -	\$ -	\$ -	\$ -	

**SCHEDULE B
REVENUE and EXPENDITURES**

Network Name: South Network Coordination
 Program Name: FASD Service Network Program
 Term of Grant: From: 01-Apr-23 To: 31-Mar-24
 Grant Number: 0

	Original Approved Budget \$	Approved Adjustments	Approved Revised Budget	Actuals \$	VARIANCE \$	COMMENTS
B. NETWORK OPERATIONS EXPENDITURES						
<i>Network Operations - Staff and Leadership Expenditures</i>						
Specify Link to BP Strategy						
6.1 Network Coordinators	\$ 58,607.87	-	58,607.87	\$ 58,114.98	\$ 492.89	
6.1 Leadership Team	\$ 5,000.00	-	5,000.00	\$ -	\$ 5,000.00	
6.1 Admin Support	\$ 5,100.00	-	5,100.00	\$ 2,431.11	\$ 2,668.89	
Travel, Subsistence, Staff Support	\$ 6,290.80	-	6,290.80	\$ 1,682.04	\$ 4,608.76	
Conferences and Workshops Attended	\$ 6,430.50	-	6,430.50	\$ 3,393.40	\$ 3,037.10	
Network Training and Education	\$ 4,000.00	-	4,000.00	\$ 492.60	\$ 3,507.40	
Total Network Staff and Leadership Expenditures	\$ 85,429.17	\$ -	\$ 85,429.17	\$ 66,114.13	\$ 19,315.04	
<i>Network Operations - Other</i>						
Facility Costs	-	-	-	-	-	
Office Expenditures	4,386.00	-	4,386.00	8,958.73	4,572.73	
Insuranc Facility/General Liability/Auto	3,600.00	-	3,600.00	3,503.00	97.00	
Staff/Leadership Team	-	-	-	-	-	
Banker Fee	29,000.00	-	29,000.00	28,999.99	0.01	
Audit Fee - if NOT included in Banker Fee	-	-	-	-	-	
Conferences and Workshops Delivered	-	-	-	-	-	
Other	-	-	-	-	-	
Specify (4) Case Management	-	-	-	-	-	
Meeting Supports	668.50	-	668.50	1,016.31	347.81	
6.2 Network Development - Evaluation	12,000.00	-	12,000.00	13,139.02	1,139.02	
6.3 Network Development - Data	-	-	-	-	-	
3.3 Awareness & Prevention	4,000.00	-	4,000.00	1,084.00	2,916.00	
Total Network Operations Expenditures	\$ 53,654.50	\$ -	\$ 53,654.50	\$ 56,701.05	\$ (3,046.55)	
TOTAL NETWORK OPERATIONS EXPENDITURES (B)	\$ 139,083.67	\$ -	\$ 139,083.67	\$ 122,815.18	\$ 16,268.49	
C CAPITAL ASSETS (provide capital asset details)						
<i>(Office equipment over \$5,000)</i>						
Specify	-	-	-	-	-	
TOTAL CAPITAL ASSETS (C)	-	-	-	-	-	
TOTAL EXPENDITURES A + B + C	\$ 139,083.67	\$ -	\$ 139,083.67	\$ 122,815.18	\$ 16,268.49	
D. EXCESS REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ 16,291.89	\$ (16,291.89)	

SCHEDULE B
REVENUE and EXPENDITURES

Network Name: South Network Coordination
Program Name: FASD Service Network Program
Term of Grant: From: 01-Apr-23 To: 31-Mar-24
Grant Number: 0

E. SIGNOFF

FASD Service Network:
Preparer: J. Humphrey
Name/Title

Jun 12/24
Date

ACYS Review
Reviewer

Name/Title

Date

Signing Authority: Cheryl Gilmore
Name/Title

June 12, 2024
Date

Approver

Name/Title

Date

Signing Authority: Hazel Mitchell
Name/Title
Hazel Mitchell (Jun 12, 2024 13:35 MDT)

June 12, 2024
Date









South - FASD Network Coordination Program Schedule B 2024

Final Audit Report

2024-06-12

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