

**SOUTH ALBERTA**  
**FETAL ALCOHOL SPECTRUM DISORDER (FASD) NETWORK**  
**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 of revenue and disbursements for the year ended March 31, 2024.

In our opinion, the accompanying financial information presents fairly, in all material respects, the schedule of revenue and disbursements 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.

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***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

**SCHEDULE OF REVENUE AND DISBURSEMENTS**

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

**Year Ended March 31, 2024**

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**REVENUE**

Government of Alberta \$ 2,061,206

**DISBURSEMENTS**

**FASD Service Delivery:**

McMan Youth, Family and Community Services Association--South Region	637,656
Alberta Health Services	467,280
Lethbridge Family Services	438,658
Youth Justice (City of Lethbridge)	152,473
Peak Vocational Services	139,355

**FASD Service Network Coordination and Administration:**

South Alberta FASD Service Network	110,084
Prevention Conversation Project	86,700
McMan Youth, Family and Community Services Association--South Region	29,000
	<u>2,061,206</u>

**REVENUE OVER DISBURSEMENTS**

\$ 0