

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS**

Audits of Financial Statements

June 30, 2022 and 2021



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## **Independent Auditor's Report**

To the Board of Directors  
Council on Alcohol and Drug Abuse  
for Greater New Orleans

### **Report on the Audit of the Financial Statements**

#### **Opinion**

We have audited the financial statements of Council on Alcohol and Drug Abuse for Greater New Orleans (CADA) which comprise the statements of financial position as of June 30, 2022 and 2021, the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of CADA as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of CADA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about CADA's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- 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 CADA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about CADA's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2022 on our consideration of CADA’s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of CADA’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CADA’s internal control over financial reporting and compliance.



A Professional Accounting Corporation

Metairie, LA  
December 16, 2022

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS**  
Statements of Financial Position  
June 30, 2022 and 2021

|   | 2022              | 2021              |
|---|-------------------|-------------------|
| <b>Assets</b>   |                   |                   |
| <b>Current Assets</b>   |                   |                   |
| Cash and Cash Equivalents (NOTES 2 and 17)                                  | \$ 487,496        | \$ 546,752        |
| Grants and Accounts Receivable (NOTE 2)                                     | 90,004            | 103,240           |
| Unconditional Promises to Give (NOTE 14)                                    | 56,637            | 96,161            |
| Prepaid Expenses  | 28,521            | 22,183            |
| Lease Deposit   | 6,667             | 1,728             |
|   | <hr/>             | <hr/>             |
| <b>Total Current Assets</b>   | <b>669,325</b>    | <b>770,064</b>    |
|   | <hr/>             | <hr/>             |
| Furniture and Equipment, Net<br>of Accumulated Depreciation (NOTES 2 and 8) | 599               | 2,340             |
|   | <hr/>             | <hr/>             |
| <b>Total Assets</b>   | <b>\$ 669,924</b> | <b>\$ 772,404</b> |
|   | <hr/> <hr/>       | <hr/> <hr/>       |
| <b>Liabilities And Net Assets</b>   |                   |                   |
| Accounts Payable  | \$ 41,277         | \$ 49,860         |
| Accrued Expenses  | 59,716            | 65,942            |
| Deferred Revenue (NOTES 2 and 15)   | 2,500             | 5,000             |
|   | <hr/>             | <hr/>             |
| <b>Total Liabilities</b>  | <b>103,493</b>    | <b>120,802</b>    |
|   | <hr/>             | <hr/>             |
| <b>Net Assets</b>   |                   |                   |
| Without Donor Restrictions (NOTE 2)   | 501,341           | 551,457           |
| With Donor Restrictions (NOTES 2 and 10)                                    | 65,090            | 100,145           |
|   | <hr/>             | <hr/>             |
| <b>Total Net Assets</b>   | <b>566,431</b>    | <b>651,602</b>    |
|   | <hr/>             | <hr/>             |
| <b>Total Liabilities And Net Assets</b>                                     | <b>\$ 669,924</b> | <b>\$ 772,404</b> |
|   | <hr/> <hr/>       | <hr/> <hr/>       |

The accompanying notes are an integral part of these financial statements.

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS**  
**Statements of Activities and Changes in Net Assets**  
**For the Year Ended June 30, 2022**

|  | Without Donor<br>Restrictions | With Donor<br>Restrictions | Total             |
|--|-------------------------------|----------------------------|-------------------|
| <b>Revenue and Support</b>   |                               |                            |                   |
| Federal Grants   | \$ 1,267,465                  | \$ -                       | \$ 1,267,465      |
| Private Grants and Contributions   |                               |                            |                   |
| United Way   | 6,442                         | 56,637                     | 63,079            |
| Other Grants   | 4,000                         | -                          | 4,000             |
| Other Contributions  | 13,565                        | -                          | 13,565            |
| Program Contract Revenue   | 170,279                       | -                          | 170,279           |
| Program Service Fees   | 17,581                        | -                          | 17,581            |
| Other  | 785                           | -                          | 785               |
| <b>Total Revenue and Support</b>   | <b>1,480,117</b>              | <b>56,637</b>              | <b>1,536,754</b>  |
| <b>Net Assets Released from Restrictions</b>                             |                               |                            |                   |
| Expiration of Restrictions   | 91,692                        | (91,692)                   | -                 |
| <b>Total Revenue, Support, and Net Assets Released from Restrictions</b> | <b>1,571,809</b>              | <b>(35,055)</b>            | <b>1,536,754</b>  |
| <b>Expenses</b>  |                               |                            |                   |
| Program Services   | 1,333,440                     | -                          | 1,333,440         |
| Supporting Services  |                               | -                          |                   |
| Management and General   | 281,792                       | -                          | 281,792           |
| Fundraising  | 6,693                         | -                          | 6,693             |
| <b>Total Expenses</b>  | <b>1,621,925</b>              | <b>-</b>                   | <b>1,621,925</b>  |
| <b>Change in Net Assets</b>  | <b>(50,116)</b>               | <b>(35,055)</b>            | <b>(85,171)</b>   |
| <b>Net Assets, Beginning of Year</b>                                     | <b>551,457</b>                | <b>100,145</b>             | <b>651,602</b>    |
| <b>Net Assets, End of Year</b>   | <b>\$ 501,341</b>             | <b>\$ 65,090</b>           | <b>\$ 566,431</b> |

The accompanying notes are an integral part of these financial statements.

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS  
Statements of Activities and Changes in Net Assets  
For the Year Ended June 30, 2021**

|  | Without Donor<br>Restrictions | With Donor<br>Restrictions | Total             |
|--|-------------------------------|----------------------------|-------------------|
| <b>Revenue and Support</b>   |                               |                            |                   |
| Federal Grants   | \$ 1,182,607                  | \$ -                       | \$ 1,182,607      |
| Private Grants and Contributions   |                               |                            |                   |
| United Way   | 13,531                        | 90,416                     | 103,947           |
| Other Grants   | 6,500                         |                            | 6,500             |
| Other Contributions  | 16,439                        | -                          | 16,439            |
| Program Contract Revenue   | 145,108                       | -                          | 145,108           |
| Program Service Fees   | 34,218                        | -                          | 34,218            |
| Other  | 31,149                        | -                          | 31,149            |
| <b>Total Revenue And Support</b>   | <b>1,429,552</b>              | <b>90,416</b>              | <b>1,519,968</b>  |
| <b>Net Assets Released from Restrictions</b>                                 |                               |                            |                   |
| Expiration of Restrictions   | 179,770                       | (179,770)                  | -                 |
| <b>Total Revenue, Support, and Net Assets<br/>Released from Restrictions</b> | <b>1,609,322</b>              | <b>(89,354)</b>            | <b>1,519,968</b>  |
| <b>Expenses</b>  |                               |                            |                   |
| Program Services   | 1,320,794                     | -                          | 1,320,794         |
| Supporting Services:   |                               |                            |                   |
| Management and General   | 236,208                       | -                          | 236,208           |
| Fundraising  | 4,204                         | -                          | 4,204             |
| <b>Total Expenses</b>  | <b>1,561,206</b>              | <b>-</b>                   | <b>1,561,206</b>  |
| <b>Change in Net Assets</b>  | <b>48,116</b>                 | <b>(89,354)</b>            | <b>(41,238)</b>   |
| <b>Net Assets, Beginning of Year</b>   | <b>503,341</b>                | <b>189,499</b>             | <b>692,840</b>    |
| <b>Net Assets, End of Year</b>   | <b>\$ 551,457</b>             | <b>\$ 100,145</b>          | <b>\$ 651,602</b> |

The accompanying notes are an integral part of these financial statements.



**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS  
Statement of Functional Expenses  
For the Years Ended June 30, 2022**

|  | Program<br>Services | Supporting Services       |                 | Total               |
|--|---------------------|---------------------------|-----------------|---------------------|
|  |                     | Management<br>and General | Fundraising     |                     |
| Salaries and Wages                         | \$ 776,981          | \$ 157,107                | \$ -            | \$ 934,088          |
| Employee Health and Retirement             | 129,806             | 22,680                    | -               | 152,486             |
| Payroll Taxes                              | 75,992              | 14,373                    | -               | 90,365              |
| <b>Total Salaries and Related Expenses</b> | <b>982,779</b>      | <b>194,160</b>            | <b>-</b>        | <b>1,176,939</b>    |
| Professional Fees                          | 215,884             | 33,764                    | -               | 249,648             |
| Occupancy, Insurance, and Fees             | 67,852              | 24,016                    | -               | 91,868              |
| Software/Databases                         | 21,998              | 1,603                     | 1,618           | 25,219              |
| Conference and Trainings                   | 16,670              | 4,862                     | -               | 21,532              |
| Equipment, Repairs, and Maintenance        | 9,679               | 4,374                     | -               | 14,053              |
| Supplies                                   | 5,667               | 6,263                     | -               | 11,930              |
| Telephone                                  | 3,010               | 7,495                     | -               | 10,505              |
| Fundraising                                | -                   | -                         | 5,075           | 5,075               |
| Miscellaneous                              | 3,150               | 1,511                     | -               | 4,661               |
| Travel                                     | 4,269               | -                         | -               | 4,269               |
| Printing and Publications                  | 2,253               | 1,375                     | -               | 3,628               |
| Dues                                       | -                   | 500                       | -               | 500                 |
| Postage and Shipping                       | 229                 | 128                       | -               | 357                 |
| <b>Total Expenses Before Depreciation</b>  | <b>1,333,440</b>    | <b>280,051</b>            | <b>6,693</b>    | <b>1,620,184</b>    |
| Depreciation                               | -                   | 1,741                     | -               | 1,741               |
| <b>Total Expenses</b>                      | <b>\$ 1,333,440</b> | <b>\$ 281,792</b>         | <b>\$ 6,693</b> | <b>\$ 1,621,925</b> |

The accompanying notes are an integral part of these financial statements.

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS  
Statement of Functional Expenses  
For the Years Ended June 30, 2021**

|  | Program<br>Services | Supporting Services       |                 | Total               |
|--|---------------------|---------------------------|-----------------|---------------------|
|  |                     | Management<br>and General | Fundraising     |                     |
| Salaries and Wages                         | \$ 803,746          | \$ 139,657                | \$ -            | \$ 943,403          |
| Employee Health and Retirement             | 139,004             | 20,387                    | -               | 159,391             |
| Payroll Taxes                              | 81,673              | 11,510                    | -               | 93,183              |
| <b>Total Salaries and Related Expenses</b> | <b>1,024,423</b>    | <b>171,554</b>            | <b>-</b>        | <b>1,195,977</b>    |
| Professional Fees                          | 210,053             | 21,117                    | -               | 231,170             |
| Occupancy, Insurance, and Fees             | 26,398              | 12,649                    | -               | 39,047              |
| Software/Databases                         | 25,350              | 2,186                     | 1,331           | 28,867              |
| Conference and Trainings                   | 11,677              | 7,590                     | -               | 19,267              |
| Printing and Publications                  | 12,845              | -                         | -               | 12,845              |
| Telephone                                  | 4,517               | 5,707                     | -               | 10,224              |
| Supplies                                   | 3,947               | 2,925                     | 63              | 6,935               |
| Equipment, Repairs, and Maintenance        | 1,314               | 3,616                     | -               | 4,930               |
| Fundraising                                | -                   | -                         | 2,810           | 2,810               |
| Dues                                       | -                   | 2,500                     | -               | 2,500               |
| Miscellaneous                              | 266                 | 121                       | -               | 387                 |
| Postage and Shipping                       | -                   | 171                       | -               | 171                 |
| Travel                                     | 4                   | 61                        | -               | 65                  |
| <b>Total Expenses Before Depreciation</b>  | <b>1,320,794</b>    | <b>230,197</b>            | <b>4,204</b>    | <b>1,555,195</b>    |
| Depreciation                               | -                   | 6,011                     | -               | 6,011               |
| <b>Total Expenses</b>                      | <b>\$ 1,320,794</b> | <b>\$ 236,208</b>         | <b>\$ 4,204</b> | <b>\$ 1,561,206</b> |

The accompanying notes are an integral part of these financial statements.

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS  
Statements of Cash Flows  
For the Years Ended June 30, 2022 and 2021**

|  | 2022              | 2021              |
|--|-------------------|-------------------|
| <b>Cash Flows From Operating Activities</b>  |                   |                   |
| Changes in Net Assets  | \$ (85,171)       | \$ (41,238)       |
| Adjustments to Reconcile Changes in Net Assets<br>to Net Cash (Used in) Provided by Operating Activities |                   |                   |
| Depreciation   | 1,740             | 6,011             |
| SBA Loan Forgiveness (Payroll Protection Program)  | -                 | (27,900)          |
| (Increase) Decrease in:  |                   |                   |
| Grants and Accounts Receivable   | 13,236            | 23,905            |
| Unconditional Promises to Give   | 39,524            | 74,728            |
| Prepaid Expenses   | (6,338)           | (4,074)           |
| Lease Deposit  | (4,939)           | -                 |
| Increase (Decrease) in:  |                   |                   |
| Accounts Payable   | (8,582)           | 3,816             |
| Accrued Expenses   | (6,226)           | 20,704            |
| Deferred Revenue   | (2,500)           | (2,500)           |
| <b>Net Cash (Used in) Provided By Operating Activities</b>   | <b>(59,256)</b>   | 53,452            |
| <b>Net (Decrease) Increase in Cash and Cash Equivalents</b>  | <b>(59,256)</b>   | 53,452            |
| <b>Cash and Cash Equivalents, Beginning of Year</b>  | <b>546,752</b>    | 493,300           |
| <b>Cash and Cash Equivalents, End of Year</b>  | <b>\$ 487,496</b> | <b>\$ 546,752</b> |

The accompanying notes are an integral part of these financial statements.

# COUNCIL ON ALCOHOL AND DRUG ABUSE FOR GREATER NEW ORLEANS

## Notes to Financial Statements

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### Note 1. Organization and Nature of Activities

The Committee on Alcoholism and Drug Abuse for Greater New Orleans was created by Articles of Incorporation dated July 27, 1960, and amended April 30, 1970 and November 1, 1991, to operate exclusively for charitable, educational, and scientific purposes, including the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code. On May 22, 1997, the Committee on Alcoholism and Drug Abuse for Greater New Orleans established its operating name as the Council on Alcohol and Drug Abuse for Greater New Orleans (CADA).

The mission of CADA is to prevent the abuse of alcohol, drugs, and other addictive substances to promote healthy and safe individuals, families, and communities throughout Greater New Orleans. Working with schools, community-based organizations, courts, employers, and others, CADA provides a wide range of substance abuse prevention, assessment, early intervention, and information and referral services for both youth and adults.

### Note 2. Summary of Significant Accounting Policies

#### Principles of Accounting

CADA's financial statements are prepared on the accrual basis and in accordance with accounting principles generally accepted in the United States of America.

#### Basis of Reporting

CADA utilizes the guidance under Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*, which amends the previous standard for external financial reporting by not-for-profit organizations. Under ASU 2016-14, CADA classifies resources for financial accounting and reporting purposes into two net asset categories: without donor restrictions and with donor restrictions. A description of the two net asset categories is as follows:

*Net Assets Without Donor Restrictions* - include funds not subject to donor-imposed stipulations. Grants and contributions without donor restrictions, other income, and expenses incurred in conducting the mission of CADA are included in this category.

*Net Assets With Donor Restrictions* - include grants and contributions for which donor-imposed time and/or purpose restrictions have not been met.

#### Cash and Cash Equivalents

CADA considers all highly liquid investments with maturities of three months or less when purchased to be cash equivalents.

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS**

**Notes to Financial Statements**

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**Note 2. Summary of Significant Accounting Policies (Continued)**

**Grants and Accounts Receivable**

Grants and accounts receivable are unconditional promises to give that are recognized as contributions when the promise is received. Grants and accounts receivable that are expected to be collected in less than one year are reported at net realizable value. Grants and accounts receivable that are expected to be collected in more than one year are recorded at fair value at the date of the promise. That fair value is computed using present value technique applied to anticipated cash flows. Amortization of the resulting discount is recognized as additional contribution revenue.

Management believes that all outstanding grants and accounts receivable are collectible in full; therefore, no allowance for uncollectible grants and accounts receivable has been provided.

The opening balance in accounts receivable as of July 1, 2021, totaled \$103,239.

**Revenue and Support  
Federal Grants**

Revenue from federal grants is primarily from direct federal awards with the Department of Health and Human Services. Federal grants are accounted for on a cost reimbursement basis. An accrual is made when eligible expenses are incurred. Reimbursement requests may include requests for indirect costs based on CADA's federally approved indirect cost rate.

**Private Grants and Contributions**

Private grants and contributions are recognized when the donor makes a promise to give that is, in substance, unconditional. CADA will not recognize a conditional promise to give until the conditions on which the promise depends are substantially met. Contributions are reported as increases in net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor restrictions. When restrictions expire (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. Contributions expected to be collected in less than one year are reported at net realizable value. Those expected to be collected in more than one year are recorded at fair value at the date of the promise and are discounted at an appropriate discount rate. Future amortization of the discount will be included in contribution revenue. Management closely monitors outstanding balances and writes off any balances deemed uncollectible.

**Program Contract Revenue**

Revenue from program contracts is primarily for case management and prevention services performed for certain state agencies and local not-for-profit organizations funded by federal and state grants. Revenues are conditioned upon certain performance requirements. Amounts invoiced are recognized as revenue at the time the services occur, which is considered the performance obligation, and when the expenditures and effort to perform the service under the contract have been incurred.

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS**

**Notes to Financial Statements**

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**Note 2. Summary of Significant Accounting Policies (Continued)**

***Revenue and Support (Continued)***

**Program Service Fees and Special Event Revenue**

CADA recognizes revenue from service fees and special events, both of which are generally nonrefundable, at the time the service or event occurs, which is considered the performance obligation. Any amounts paid in advance are deferred to the period to which the underlying service or event takes place. All performance obligations are generally performed within the fiscal year.

**Advertising**

CADA expenses advertising costs as incurred. There were no advertising expenses for the years ended June 30, 2022 and 2021, respectively.

**Deferred Revenues**

CADA reports as deferred revenue grants received earlier than the time for revenue recognition.

**Furniture and Equipment**

Furniture and equipment are stated at cost, if purchased and at fair value at the date of the contribution of assets donated to CADA. CADA capitalizes furniture and equipment with a cost of over \$1,000. Additions, renewals, and betterments that add materially to productive capacity or extend the life of an asset are capitalized. Expenditures for maintenance and repairs which do not extend the life of the applicable assets are charged to expense as incurred. Upon retirement or disposal of an asset, the asset and accumulated depreciation accounts are adjusted accordingly. Any resulting gain or loss is included in the statements of activities and changes in net assets.

Depreciation of furniture and equipment is provided over the estimated useful lives of the assets (three to ten years) on a straight-line basis.

**Income Taxes**

CADA is recognized by the Internal Revenue Service (IRS) as a Section 501(c)(3) tax-exempt organization. However, income from certain activities not directly related to CADA's tax-exempt purpose is subject to taxation as unrelated business income.

Accounting principles generally accepted in the United States of America provide accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. CADA believes that it has appropriate support for any tax positions taken, and management has determined that there are no uncertain tax positions that are material to the financial statements. Penalties and interest assessed by income taxing authorities, if any, would be included in income tax expense.

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS**

**Notes to Financial Statements**

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**Note 2. Summary of Significant Accounting Policies (Continued)**

**Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Note 3. Defined Contribution Plan**

CADA has a defined contribution plan which covers substantially all full-time employees. Annual contributions are discretionary with the Board of Directors but may not exceed the maximum amount deductible for federal tax purposes. Contributions for the years ended June 30, 2022 and 2021 were \$32,416 and \$39,761, respectively.

**Note 4. Functional Allocation of Expenses**

The costs of providing the various programs and activities have been summarized on a functional basis in the statements of activities and changes in net assets. Accordingly, certain costs have been allocated among the programs and supporting services benefitted. Expenses are allocated on a reasonable basis that is consistently applied. When possible, expenses are first allocated by direct identification and then allocation if an expenditure benefits more than one program or function. The expenses that are allocated are allocated on the basis of estimates of time and effort. Expenses that are allocated include salaries and wages, employee health and retirement, and payroll taxes.

**Note 5. Notes Payable**

On April 24, 2020, CADA received an unsecured loan from Gulf Coast Bank through the U.S. Small Business Administration (SBA) Paycheck Protection Program (PPP). On February 16, 2021 the loan was forgiven pursuant to the PPP and Paycheck Protection Program Flexibility Act (PPPFA) Rules and Regulations. Even upon the SBA's review and approval of the forgiveness amount, the SBA still has the right to audit CADA's compliance with the PPP loan for a period of up to six years.

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS**

**Notes to Financial Statements**

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**Note 6. Liquidity and Availability of Financial Assets**

CADA maintains adequate operating reserves. The current financial assets, including cash and cash equivalents and grants and accounts receivable due within one year, totaled \$577,500 and \$649,992 for the years ended June 30, 2022 and 2021, respectively, and are available for general expenditures, that is, without donor or other restrictions limiting their use.

As part of CADA's liquidity management, CADA invests cash in excess of daily need in money market funds.

In addition, CADA has a \$50,000 line of credit, if needed. See Note 13.

**Note 7. Facility Lease**

On October 1, 2012, CADA leased office space under a noncancelable operating lease expiring on September 30, 2014. A sixth amendment to the original lease was made effective in February 2019 to extend the original lease through April 2021. For the years ended June 30, 2022 and 2021, facility lease expense amounted to \$75,505 and \$26,056, respectively. This lease operated on a month-to-month basis after maturity and was terminated during August 2021.

On July 8, 2021, CADA leased office space under a noncancelable operating lease expiring on July 30, 2026. Minimum future rental payments under this noncancelable lease for the next year and in the aggregate are:

| <b>Year Ending<br/>June 30,</b> | <b>Amount</b>            |
|---------------------------------|--------------------------|
| 2023                            | \$ 81,467                |
| 2024                            | 83,096                   |
| 2025                            | 84,758                   |
| 2026                            | 86,453                   |
| 2027                            | <u>7,216</u>             |
| <b>Total</b>                    | <b><u>\$ 342,990</u></b> |



**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS**

**Notes to Financial Statements**

**Note 8. Furniture and Equipment**

Furniture and equipment are stated at cost as follows:

|                                    | <b>2022</b>      | 2021      |
|------------------------------------|------------------|-----------|
| Furniture and Equipment            | \$ <b>55,089</b> | \$ 55,089 |
| Less: Accumulated Depreciation     | <b>(54,490)</b>  | (52,749)  |
| <b>Net Furniture and Equipment</b> | <b>\$ 599</b>    | \$ 2,340  |

**Note 9. Net Assets Released from Donor Restrictions**

At June 30, 2022 and 2021, net assets were released from donor restrictions by satisfying time restrictions specified by donors as follows:

|                                     | <b>2022</b>      | 2021       |
|-------------------------------------|------------------|------------|
| Baptist Community Ministries        | \$ -             | \$ 89,385  |
| Greater New Orleans Foundation      | <b>5,000</b>     | 10,157     |
| United Way for Greater New Orleans: |                  |            |
| Allocations                         | <b>75,000</b>    | 75,000     |
| Designations                        | <b>55</b>        | 5,228      |
| United Way St. Charles              | <b>11,637</b>    | -          |
| <b>Total</b>                        | <b>\$ 91,692</b> | \$ 179,770 |

**Note 10. Net Assets With Donor Restrictions**

Net assets with donor restrictions at year-end are available for operations during the subsequent year as follows:

| <b>Funding Source</b>          | <b>2022</b>      | 2021       | Restricted Purpose   |
|--------------------------------|------------------|------------|--|
| Greater New Orleans Foundation | \$ <b>8,453</b>  | \$ 8,453   | Capacity Building  |
| United Way                     | <b>56,637</b>    | 91,692     | School Based Prevention Program,<br>Project Reconnect, and General<br>Counseling Program |
| <b>Total</b>                   | <b>\$ 65,090</b> | \$ 100,145 |  |

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS**

**Notes to Financial Statements**

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**Note 11. Contingencies**

Grants and contracts with funding sources often require fulfillment of certain conditions as set forth in the terms of the instrument. Failure to fulfill the conditions could result in the return of funds to the grantors. Although the return of funds is a possibility, the Board of Directors deems the contingency unlikely since CADA has agreed to comply with grantors' provisions.

**Note 12. Line of Credit**

At June 30, 2022, CADA had a \$50,000 unsecured line of credit available from a financial institution. CADA had no balance outstanding with the line of credit as of June 30, 2022 or June 30, 2021. The line of credit was extended on September 1, 2021 and currently matures on September 1, 2023.

**Note 13. Accrued Compensated Absences**

Employees of CADA receive between ten (10) and twenty (20) days of accruable paid time off (PTO) according to their classification and years of service. Unused PTO balances are carried over into the following year with a maximum of fifteen (15) to thirty (30) days carried at any one time per employee, also based on their classification and years of experience. For the years ended June 30, 2022 and 2021, accrued PTO balances totaled \$42,329 and \$48,187, respectively, and are included in accrued expenses on the statement of financial position.

Employees also accrue seven (7) days of sick time annually. Sick time balances are carried over into the following year with a maximum of sixty (60) days carried at any one time per employee. Sick time is not compensable and is therefore not accrued.

**Note 14. Unconditional Promises to Give**

Unconditional promises to give at June 30, 2022 and 2021 were as follows:

|                    | <b>2022</b>      | <b>2021</b>      |
|--------------------|------------------|------------------|
| Amounts Due in:    |                  |                  |
| Less than One Year | <b>\$ 56,637</b> | <b>\$ 96,161</b> |

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS**

**Notes to Financial Statements**

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**Note 15. Deferred Revenue**

The following table provides information about significant changes in the deferred revenue related to contracts for the years ended June 30, 2022 and 2021:

|  | <b>2022</b>     | 2021     |
|--|-----------------|----------|
| Deferred Revenue Partnership Agreement:  |                 |          |
| Total Deferred Revenue, Beginning of Year  | <b>\$ 5,000</b> | \$ 7,500 |
| Revenue Recognized that was included in<br>Deferred Revenue at the Beginning of the Year | <b>(2,500)</b>  | (2,500)  |
| <b>Total Deferred Revenue, End of Year</b>   | <b>\$ 2,500</b> | \$ 5,000 |

**Note 16. Risk Management**

CADA is exposed to various risks of loss related to torts, theft, or damages to and destruction of assets for which CADA is insured under commercial insurance. Liabilities are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated.

**Note 17. Concentration of Credit Risk**

CADA periodically maintains cash in bank accounts in excess of insured limits. The Federal Deposit Insurance Corporation (FDIC) secures accounts in insured institutions up to \$250,000 per depositor. As of June 30, 2022 and 2021, CADA's bank balances were \$110,784 and \$110,016 in excess of the FDIC insured limit, respectively. The Board of Directors annually reviews banks in which CADA has more than the insured amount on deposit. CADA has not experienced any losses and does not believe that significant credit risk exists.

CADA derived a significant portion of its revenues from five grantors, who accounted for 81% and 84% of CADA's total revenue for the years ended June 30, 2022 and 2021, respectively. Grants receivable from these five grantors represented 87% and 88% of total grants and accounts receivable at June 30, 2022 and 2021, respectively.

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS**

**Notes to Financial Statements**

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**Note 18. Recent Accounting Pronouncements - Adopted**

Effective July 1, 2021 CADA retrospectively adopted Accounting Standards Update (ASU) 2020-07, Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets. The standard addresses measurement of contributed nonfinancial assets recognized by not-for-profit organizations, and enhances disclosures with respect to these contributions. The adoption of this ASU did not have any effect on the financial statements of CADA as there were no contributions of nonfinancial assets for the years ended June 30, 2022 and 2021.

**Note 19. Recent Accounting Pronouncements - Not Yet Adopted**

In January 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*. ASU 2016-02 requires that a lessee recognize the assets and liabilities that arise from leases classified as finance or operating. A lessee should recognize in the balance sheet a liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term. For leases with a term of 12 months or less, a lessee is permitted to make an accounting policy election by class of underlying asset not to recognize lease assets and lease liabilities. In transition, lessees and lessors are required to recognize and measure leases at the beginning of the earliest period presented using a modified retrospective approach. ASU 2016-02 is effective for financial statements issued for annual periods beginning after December 15, 2021. Management is currently evaluating the impact of adopting the new revenue standard on its financial statements.

**Note 20. Subsequent Events**

Management has evaluated subsequent events through the date the financial statements were available to be issued, December 16, 2022, and determined that no events occurred which require disclosure. No further subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

## **SUPPLEMENTARY INFORMATION**

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS  
Schedule of Compensation, Benefits, and Other Payments to Agency Head  
For the Year Ended June 30, 2022**

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Louisiana Revised Statute (R.S) 24:513(A)(3) as amended by Act 706 of the 2014 Regular Legislative Session requires that the total compensation, reimbursements, and benefits of an agency head or political subdivision head or chief executive officer related to the position, including but not limited to travel, housing, unvouchered expense, per diem, and registration fees to be reported as a supplemental report within the financial statement or local government and quasi-public auditees. In 2015, Act 462 of the 2015 Regular Session of the Louisiana Legislature further amended R.S 24:513(A)(3) to clarify that nongovernmental entities or not-for-profit entities that received public funds shall report only the use of public funds for the expenditures itemized in the supplemental report.

**Agency Head**

Joyce Bracey, President/CEO

| <b>Purpose</b>                         | <b>Amount</b> |
|--|---------------|
| Salary                                 | \$0           |
| Bonus                                  | \$0           |
| Benefits - Insurance                   | \$0           |
| Benefits - Retirement                  | \$0           |
| Benefits - Other                       | \$0           |
| Car Allowance                          | \$0           |
| Vehicle Provided by Organization       | \$0           |
| Per Diem                               | \$0           |
| Reimbursements                         | \$0           |
| Travel                                 | \$0           |
| Registration Fees                      | \$0           |
| Conference Travel                      | \$0           |
| Continuing Professional Education Fees | \$0           |
| Miscellaneous Expenses                 | \$0           |

Management has determined that a total of \$-0- in public funding received by CADA during the year ended June 30, 2022 was allocated to the Agency Head's salary. As such, all values reported on this schedule are reported as \$-0-.

See independent auditor's report.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Independent Auditor's Report

To the Board of Directors  
Council on Alcohol and Drug Abuse  
for Greater New Orleans

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Council on Alcohol and Drug Abuse for Greater New Orleans (CADA), which comprise the statement of financial position as of June 30, 2022, the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 16, 2022.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered CADA's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CADA's internal control. Accordingly, we do not express an opinion on the effectiveness of CADA's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether CADA's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



A Professional Accounting Corporation

Metairie, LA  
December 16, 2022



**REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Independent Auditor's Report

To the Board of Directors  
Council on Alcohol and Drug Abuse for Greater New Orleans  
New Orleans, Louisiana

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Council on Alcohol and Drug Abuse for Greater New Orleans (CADA) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of CADA's major federal programs for the year ended June 30, 2022. CADA's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, CADA complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of CADA and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the CADA's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the CADA's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on CADA's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about CADA's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards and the Uniform Guidance, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding CADA's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of CADA's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of CADA's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "LaForte".

A Professional Accounting Corporation

Metairie, LA  
December 16, 2022

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2022**

| Federal Grantor/Pass-Through Grantor<br>Program Title                               | Federal<br>CFDA<br>Number | Pass-Through<br>Grantor's<br>Number | Federal<br>Expenditures |
|---|---------------------------|-------------------------------------|-------------------------|
| <b><u>United States Department of Health and Human Services</u></b>                 |                           |                                     |                         |
| <b>Direct Awards</b>  |                           |                                     |                         |
| Substance Abuse and Mental Health<br>Projects of Regional and National Significance | 93.243                    | n/a                                 | \$ 1,267,465            |
| <b>Total United States Department of Health<br/>and Human Services</b>              |                           |                                     | <u>1,267,465</u>        |
| <b>Total Expenditures of Federal Awards</b>   |                           |                                     | <u>\$ 1,267,465</u>     |

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS  
Notes to Schedule of Expenditures of Federal Awards  
For The Year Ended June 30, 2022**

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**Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of CADA and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

**Note 2. Indirect Cost Rate**

CADA has elected not to use the 10 percent de minimis cost rate. During the year ended June 30, 2022, CADA utilized two (2) separate indirect cost rates. CADA first utilized a provisional indirect cost rate of 25.10% as approved by the United States Department of Health and Human Services on December 3, 2020. Under this provisional cost rate, CADA elected to utilize a lower indirect cost rate estimate of approximately 22.10% throughout the fiscal year. CADA then utilized a final indirect cost rate of 22.60% as approved by the United States Department of Health and Human Services on May 25, 2022.

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2022**

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**Part I. Summary of Auditor's Results**

**Financial Statements**

- |  |               |
|--|---------------|
| 1. Type of auditors' report issued:  | Unmodified    |
| 2. Internal control over financial reporting and compliance and other matters: |               |
| a. Material weaknesses identified?   | No            |
| b. Significant deficiencies identified?  | None reported |
| c. Noncompliance material to the financial statements noted?                   | No            |
| 3. Management letter comment provided?   | None          |

**Federal Awards**

- |  |               |
|--|---------------|
| 4. Internal control over major programs  |               |
| a. Material weaknesses identified?   | No            |
| b. Significant deficiencies identified not considered to be material weaknesses?             | None reported |
| 5. Type of auditor's report issued on compliance for major programs                          | Unmodified    |
| 6. Any audit findings that are required to be reported in Accordance with 2 CFR 200.516(a)?  | No            |
| 7. Identification of major programs  |               |
| a. 93.243 - Substance Abuse and Mental Health Projects of Regional and National Significance |               |
| 8. Dollar threshold used to distinguish between Type A and B programs                        | \$750,000     |
| 9. Auditee qualified as a low-risk auditee under Uniform Guidance                            | No            |

**Part II. Internal Control Over Financial Reporting**

None noted.

**Part III. Findings and Questioned Costs Related to Major Federal Award Programs**

None noted.

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS  
Schedule of Prior Audit Findings  
For the Year Ended June 30, 2022**

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**Part II. Internal Control Over Financial Reporting**

None noted.

**Part III. Findings and Questioned Costs Related to Major Federal Award Programs**

None noted.