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DONALD R. FORD

CERTIFIED PUBLIC ACCOUNTANT
A LIMITED LIABILITY COMPANY
MEMBER
AMERICAN INSTITUTE OF CPAS
SOCIETY OF LOUISIANA CPAS

June 24, 2024

Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: Resubmission of September 30, 2022 audited financial statements for East Feliciana Drug and Alcohol Awareness Council (Entity ID: 11123)

I hereby resubmit the reviewed financial statements of East Feliciana Drug and Alcohol Awareness Council as of and for the year ended September 30, 2022.

Total revenues were reduced from $249,599 to $213,361 due to a prior period adjustment. See note number 3 of the financial statements.

Also, the federal grant expenditures amount on page 1 of the Independent Accountant's Report on Applying Agreed-Upon Procedures has been revised from $250,000 to $125,000. This change is due to an error in recording this amount for Drug-Free Communities in East Feliciana Parish.

In addition, the cause, recommendation, and management's response to the only finding regarding late submission of the review report has been revised. These were the only revisions from the previously issued financial statements.

Sincerely,

Donald Ford

Donald R. Ford, CPA LLC

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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 17, 2024

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EAST FELICIANA DRUG AND ALCOHOL AWARENESS COUNCIL
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2022

CURRENT ASSETS		
Cash and cash equivalents	$	65,405
Total current assets		65,405
PROPERTY AND EQUIPMENT (NET)		6,006
Total Assets	$	71,411
NET ASSETS		
Without donor restrictions		71,411
Total net assets	$	71,411

See accompanying notes and independent accountants' review report.

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

		Without Donor Restrictions
REVENUES AND OTHER SUPPORT		
Revenues from grants	$	184,140
Contributions and support		25,675
Other income		3,545
Total revenues and other support		213,361
EXPENSES		
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		(2,476)
Net assets at beginning of year, restated	$	73,887
NET ASSETS AT END OF YEAR	$	71,411

See accompanying notes and independent accountants' review report.

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

		Supporting Services			
	Awareness	Management and General	Fundraising	Total Supporting Services	Total Expenses
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
TOTAL	**176,064**	**39,773**	**-**	**39,773**	**215,837**

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	$ (2,476)
Prior period adjustment	36,238
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:	
Depreciation	1,502
Net cash provided by (used in) operating activities	35,264
Net increase (decrease) in cash and cash equivalents	35,264
Cash and cash equivalents, beginning of year	30,141
Cash and cash equivalents, end of year	$ 65,405

See accompanying notes and independent accountants' review report.

Note 1 - NATURE OF ACTIVITIES AND SIGNFICANT 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.

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	(1,502)
	6,006

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. CORRECTION OF ERROR

During the fiscal year ended September 30, 2022, a prior period adjustment to net assets without donor restriction was made related to revenue for the year ended September 30, 2021. The Organization received cash in the current fiscal year related to revenue in the previous fiscal year. An adjustment of $36,238 was required to properly state revenue and net assets without donor restrictions as of September 30, 2021.

4. 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

Purpose	Amount
Salary	$ 17,600
Per Diem	-
	$ 17,600

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

Reviewing the financial statements was delayed due to the need for additional information and the lack of a request for an extension.

Recommendation

Appropriate measures should be taken to ensure future review engagements are submitted to the State of Louisiana Legislative Auditor within the required time frame and an extension is timely requested and filed, if necessary.

Management's Response

The Organization will work with the independent accountant to ensure future review engagements are submitted to the State of Louisiana Legislative Auditor within the required time frame and timely request an extension, if necessary.

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

NONE NOTED