

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

**FINANCIAL AND COMPLIANCE AUDIT  
TOGETHER WITH  
INDEPENDENT AUDITORS' REPORT**

**FOR THE YEARS ENDED JUNE 30, 2009 AND 2008**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 12/23/09

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## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying statements of financial position of the **Council on Alcohol and Drug Abuse for Greater New Orleans (CADA)** as of June 30, 2009 and 2008, and the related statements of activities, functional expenses and cash flows for the years then ended. These financial statements are the responsibility of CADA's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the **Council on Alcohol and Drug Abuse for Greater New Orleans** as of June 30, 2009 and 2008, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

**INDEPENDENT AUDITORS' REPORT**  
**(CONTINUED)**

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

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In accordance with Government Auditing Standards, we have also issued our report dated, November 30, 2009 on our consideration of CADA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

*Bruno & Tervalon LLP*

**BRUNO & TERVALON LLP**  
**CERTIFIED PUBLIC ACCOUNTANTS**

November 30, 2009

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS  
STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
<u>Assets</u>		
Cash and cash equivalents	\$360,542	\$439,258
Grants receivable	110,979	100,820
Unconditional promises to give (NOTE 9)	181,908	117,845
Prepaid expenses	3,623	3,493
Furniture and equipment, net of accumulated depreciation (NOTES 1 and 5)	4,525	1,870
Lease deposit	<u>3,780</u>	<u>3,780</u>
Total assets	<u>\$665,357</u>	<u>\$667,066</u>
 <u>Liabilities and Net Assets</u>		
<u>Liabilities</u>		
Accounts payable and accrued expenses	\$ <u>25,026</u>	\$ <u>12,470</u>
Total liabilities	<u>25,026</u>	<u>12,470</u>
 <u>Net Assets</u>		
Unrestricted	412,707	536,751
Temporarily restricted (NOTE 8)	<u>227,624</u>	<u>117,845</u>
Total net assets	<u>640,331</u>	<u>654,596</u>
Total liabilities and net assets	<u>\$665,357</u>	<u>\$667,066</u>

See Accompanying Notes to the Financial Statements.

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Support and Revenue:			
United Way for Greater New Orleans Area:			
Allocations	\$ -0-	\$ 122,926	\$122,926
Designations	-0-	6,700	6,700
United Way-St. Charles	-0-	97,998	97,998
Contributions	45,031	-0-	45,031
Federal grants	301,744	-0-	301,744
Other grants	61,884	-0-	61,884
Program services fees	89,506	-0-	89,506
Other	13,290	-0-	13,290
Net assets released from restrictions:			
Expiration of time restrictions (NOTE 7)	<u>117,845</u>	<u>(117,845)</u>	<u>-0-</u>
Total support and revenue	<u>629,300</u>	<u>109,779</u>	<u>739,079</u>
Expenses:			
Program services	599,524	-0-	599,524
Supporting services:			
Management and general	139,731	-0-	139,731
Fundraising	<u>14,089</u>	<u>-0-</u>	<u>14,089</u>
Total expenses	<u>753,344</u>	<u>-0-</u>	<u>753,344</u>
Changes in net assets	(124,044)	109,779	(14,265)
Net assets, beginning of year	<u>536,751</u>	<u>117,845</u>	<u>654,596</u>
Net assets, end of year	<u>\$ 412,707</u>	<u>\$ 227,624</u>	<u>\$640,331</u>

See Accompanying Notes to the Financial Statements.

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2008**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Support and Revenue:			
United Way for Greater New Orleans Area:			
Allocations	\$ 50,795	\$ 50,796	\$101,591
Designations	2,280	7,049	9,329
United Way-St. Charles	-0-	60,000	60,000
Contributions	32,709	-0-	32,709
Federal grants	248,635	-0-	248,635
Other grants	174,190	-0-	174,190
Program services fees	63,762	-0-	63,762
Other	23,547	-0-	23,547
Net assets released from restrictions:			
Expiration of time restrictions (NOTE 7)	<u>114,135</u>	<u>(114,135)</u>	<u>-0-</u>
Total support and revenue	<u>710,053</u>	<u>3,710</u>	<u>713,763</u>
Expenses:			
Program services	544,062	-0-	544,062
Supporting services:			
Management and general	148,423	-0-	148,423
Fundraising	<u>4,988</u>	<u>-0-</u>	<u>4,988</u>
Total expenses	<u>697,473</u>	<u>-0-</u>	<u>697,473</u>
Changes in net assets	12,580	3,710	16,290
Net assets, beginning of year	<u>524,171</u>	<u>114,135</u>	<u>638,306</u>
Net assets, end of year	<u>\$536,751</u>	<u>\$ 117,845</u>	<u>\$654,596</u>

See Accompanying Notes to the Financial Statements.

**COUNCIL ON ALCOHOL AND DRUG ABUSE FOR GREATER NEW ORLEANS**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2009**

	<u>SUPPORTING SERVICES</u>		<u>TOTAL</u>
	<u>Management and General</u>	<u>Fundraising</u>	
	<u>PROGRAM SERVICES</u>		
Salaries and wages	\$321,749	\$10,326	\$440,462
Employee health and retirement	53,819	1,392	72,635
Payroll taxes	<u>32,456</u>	<u>714</u>	<u>40,671</u>
<b>Total salaries and related expenses</b>	<b>408,024</b>	<b>12,432</b>	<b>553,768</b>
Professional fees	48,793	-0-	49,777
Supplies	12,734	491	13,909
Telephone	10,235	-0-	10,766
Postage and shipping	2,794	138	2,932
Occupancy, insurance and fees	61,353	-0-	64,534
Equipment repairs and maintenance	4,203	-0-	4,203
Printing and publications	9,380	828	10,208
Travel	20,032	-0-	21,071
Conference and training attended	1,932	-0-	1,932
Conference and training held	14,953	-0-	14,953
Dues	1,675	-0-	1,675
Audio/visuals	<u>2,542</u>	<u>200</u>	<u>2,742</u>
<b>Total expenses before depreciation</b>	<b>598,650</b>	<b>14,089</b>	<b>752,470</b>
Depreciation	<u>874</u>	<u>-0-</u>	<u>874</u>
<b>Total expenses</b>	<b><u>\$599,524</u></b>	<b><u>\$14,089</u></b>	<b><u>\$753,344</u></b>

See Accompanying Notes to the Financial Statements.

**COUNCIL ON ALCOHOL AND DRUG ABUSE FOR GREATER NEW ORLEANS**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2008**

	<u>PROGRAM SERVICES</u>	<u>SUPPORTING SERVICES</u>	<u>TOTAL</u>
	<u>Management and General</u>	<u>Fundraising</u>	
Salaries and wages	\$243,986	\$11,807	\$357,427
Employee health and retirement	35,400	15,801	51,791
Payroll taxes	<u>23,666</u>	<u>9,240</u>	<u>34,033</u>
Total salaries and related expenses	303,052	3,351	443,251
Professional fees	99,662	2,558	102,220
Supplies	11,249	1,326	13,264
Telephone	9,061	1,006	10,067
Postage and shipping	2,800	97	2,897
Occupancy, insurance and fees	58,467	6,162	64,629
Equipment repairs and maintenance	3,386	-0-	3,386
Printing and publications	8,284	-0-	8,969
Travel	20,656	426	21,345
Conference and training attended	8,315	-0-	8,315
Conference and training held	2,938	-0-	2,938
Dues	2,441	-0-	2,441
Audio/visuals	10,422	-0-	10,422
Miscellaneous	<u>2,025</u>	<u>-0-</u>	<u>2,025</u>
Total expenses before depreciation	542,758	148,423	696,169
Depreciation	<u>1,304</u>	<u>-0-</u>	<u>1,304</u>
Total expenses	<u>\$544,062</u>	<u>\$4,988</u>	<u>\$697,473</u>

See Accompanying Notes to the Financial Statements.

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS  
STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
Cash Flows from Operating Activities:		
Changes in net assets	\$(14,265)	\$ 16,290
Adjustments to reconcile changes in net assets to net cash (used in) provided by operating activities:		
Depreciation	874	1,304
(Increase) decrease in operating assets:		
Grants receivable	(10,159)	19,676
Unconditional promises to give	(64,063)	(3,710)
Prepaid expenses	(130)	(1,028)
Increase (decrease) in operating liabilities:		
Accounts payable and accrued expenses	12,556	2,890
Deferred revenues	<u>-0-</u>	<u>(26,500)</u>
Net cash (used in) provided by operating activities	<u>(75,187)</u>	<u>8,922</u>
Cash Flows from Investing Activities:		
Purchase of equipment	<u>(3,529)</u>	<u>-0-</u>
Net cash used in investing activities	<u>(3,529)</u>	<u>-0-</u>
Net (decrease) increase in cash and cash equivalents	(78,716)	8,922
Cash and cash equivalents, beginning of year	<u>439,258</u>	<u>430,336</u>
Cash and cash equivalents, end of year	<u>\$360,542</u>	<u>\$439,258</u>

See Accompanying Notes to the Financial Statements.

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS  
NOTES TO THE FINANCIAL STATEMENTS**

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NOTE 1 - Summary of Significant Accounting Policies:

General

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) the Internal Revenue Code. On May 22, 1997, the **Committee on Alcoholism and Drug Abuse for Greater New Orleans** had 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 misuse of alcohol and other drugs in order to promote and support healthy individuals and families, and safe communities. **CADA's** mission is achieved through education, collaboration, advocacy, referral and information services. **CADA** believes that in order to accomplish this mission they must:

1. Provide age-appropriate, culturally sensitive information and educational programs;
2. Provide opportunities for inter-agency collaboration and the free exchange of information and ideas;
3. Advocate for public policy changes; and
4. Provide treatment referral information to individuals and families in need of services.

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS**  
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

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NOTE 1 - Summary of Significant Accounting Policies, Continued:

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of CADA and changes therein are classified and reported as follows:

Unrestricted Net Assets

Net assets that are not subject to donor-imposed stipulations.

Temporarily Restricted Net Assets

Net assets that are subject to donor-imposed stipulations that may or will be met, either by actions of CADA and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Furniture and Equipment

Furniture and equipment are stated at cost. 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 statement of activities.

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS**  
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

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NOTE 1 - Summary of Significant Accounting Policies, Continued:

Furniture and Equipment, Continued

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

Income Taxes

No provision is made for income taxes, as CADA is exempt from income tax as a not-for-profit organization operated under Code Section 501(c)(3) of the Internal Revenue Code of 1986.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

Statement of Cash Flows

For the purpose of the statement of cash flows, CADA considers time deposits and all highly liquid instruments purchased with maturities of three months or less to be cash equivalents.

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS**  
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

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NOTE 1 - 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.

Contributions and Grants

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Grants from private and governmental agencies are recorded when CADA is entitled to the funds.

Deferred Revenues

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

NOTE 2 - Pension 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, 2009 and 2008 were \$17,084 and \$8,940.

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS**  
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

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NOTE 3 - Facility Lease:

CADA leases office space under an operating lease, expiring on April 30, 2013. For the years ended June 30, 2009 and 2008, facility lease expense amounted to \$53,820 and \$54,195, respectively. Minimum future rental payments under a non-cancelable lease for each of the next four (4) years and in the aggregate are:

<u>June 30,</u>	<u>Amount</u>
2010	\$ 56,070
2011	56,445
2012	58,320
2013	<u>48,600</u>
	<u>\$219,435</u>

NOTE 4 - Fair Value of Financial Instruments:

The fair value of financial instruments has been determined utilizing available market information and appropriate valuation methodologies. The carrying amount approximates fair value of cash and cash equivalents, and unconditional promises to give.

NOTE 5 - Furniture and Equipment:

Furniture and equipment are stated at cost as follows:

	<u>2009</u>	<u>2008</u>
Furniture and equipment	\$ 34,989	\$ 31,460
Less: Accumulated depreciation	<u>(30,464)</u>	<u>(29,590)</u>
Net furniture and equipment	<u>\$ 4,525</u>	<u>\$ 1,870</u>

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS**  
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

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NOTE 6 - 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 7 - Net Assets Released from Restrictions:

At June 30, 2009 and 2008, net assets in the amounts of \$117,845 and \$114,135 were released from donor restrictions by satisfying time restrictions specified by donors as follows:

	<u>2009</u>	<u>2008</u>
United Way for Greater New Orleans:		
Allocations	\$ 50,796	\$ 59,760
Designations	7,049	4,375
United Way-St. Charles	<u>60,000</u>	<u>50,000</u>
	<u>\$117,845</u>	<u>\$114,135</u>

NOTE 8 - Temporarily Restricted Net Assets:

Temporarily restricted net assets at year-end are available for operations during the subsequent year as follows:

<u>Funding Source</u>	<u>2009</u>	<u>2008</u>
United Way	<u>\$227,624</u>	<u>\$117,845</u>

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS**  
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

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NOTE 9 - Unconditional Promises to Give:

Unconditional promises to give at June 30, 2009 and 2008 represent current receivables from local United Way agencies.

NOTE 10 - Concentration of Credit Risk:

At June 30, 2009 and 2008, CADA's cash on deposit with a financial institution was fully insured by the Federal Deposit Insurance Corporation (FDIC). Also, CADA maintains cash and cash equivalents with investment brokers which are fully protected by the Securities Investor Protection Corporation.



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INDEPENDENT AUDITORS' 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

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

We have audited the financial statements of the **Council on Alcohol and Drug Abuse for Greater New Orleans (CADA)** (a nonprofit organization) as of and for the year ended June 30, 2009, and have issued our report thereon dated October 5, 2009. We conducted our audit 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.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered CADA's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of CADA's internal control over financial reporting.

INDEPENDENT AUDITORS' 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

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(CONTINUED)

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects CADA's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of CADA's financial statements that is more than inconsequential will not be prevented or detected by CADA's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by CADA's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether CADA's financial statements are free of 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 determination of financial statement

INDEPENDENT AUDITORS' 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

(CONTINUED)

amounts. 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*.

This report is intended solely for the information and use of the finance committee, management, Board of Directors and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



**BRUNO & TERVALON LLP**  
**CERTIFIED PUBLIC ACCOUNTANTS**

November 30, 2009

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS  
SCHEDULE OF FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2009**

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**I. SUMMARY OF AUDITORS RESULTS**

- A. The type of report issued on the financial statements: **unqualified opinion.**
- B. Significant deficiencies in internal control were disclosed by the audit of the financial statements: **none reported** material weaknesses: **no.**
- C. Noncompliance which is material to the financial statements: **no.**
- D. Significant deficiencies in internal control over major programs: **not applicable** material weaknesses: **not applicable.**
- E. The type of report issued on compliance for major programs: **not applicable.**
- F. Any audit findings which are required to be reported under section 510(a) of OMB Circular A-133: **not applicable.**
- G. Major programs: **not applicable.**
- H. Dollar threshold used to distinguish between Type A and Type B programs: **not applicable.**
- I. Auditee qualified as a low-risk auditee under section 530 of OMB Circular A-133: **not applicable.**
- J. A management letter was issued: **no.**

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS  
SCHEDULE OF FINDINGS, CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2009**

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**II. FINDINGS RELATING TO THE FINANCIAL STATEMENTS REPORTED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

No matters reported.

**III. FINDINGS AND QUESTIONED COSTS RELATED  
TO FEDERAL AWARDS**

No matters reported.

**COUNCIL ON ALCOHOL AND DRUG ABUSE  
FOR GREATER NEW ORLEANS  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2009**

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**I. INTERNAL CONTROL AND COMPLIANCE  
MATERIAL TO THE FINANCIAL STATEMENTS**

No prior year audit findings reported.

**II. INTERNAL CONTROL AND COMPLIANCE  
MATERIAL TO FEDERAL AWARDS**

Not applicable.

**III. MANAGEMENT LETTER**

**08-01     Submission of Audit Report**

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

**Current Status**

Resolved.