

**GREENPATH INTERNATIONAL INCORPORATED****FINANCIAL AND COMPLIANCE AUDIT  
TOGETHER WITH  
INDEPENDENT AUDITORS' REPORT****FOR THE YEAR ENDED DECEMBER 31, 2009****(REVISED AUGUST 24, 2010)**

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

9/15/10**Collins CPA Accounting & Consulting Services LLC**

**GREENPATH INTERNATIONAL INCORPORATED**  
New Orleans, Louisiana

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**GREENPATH INTERNATIONAL INCORPORATED**  
New Orleans, Louisiana

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**COLLINS CPA  
ACCOUNTING &  
CONSULTING SERVICES  
L.L.C.**

**INDEPENDENT AUDITORS' REPORT**

Board of Directors  
Greenpath International Incorporated  
New Orleans, Louisiana

We have audited the accompanying statement of financial position of **Greenpath International Incorporated** (a non-profit organization) as of December 31, 2009 and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of **Greenpath International Incorporated's** management. Our responsibility is to express an opinion on these financial statements based on our audit.

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. Those standards require that we plan and perform the audit 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 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 audit provides reasonable basis for our opinion.

In our opinion, the financial statements referenced in the first paragraph present fairly, in all material respects, the financial position of **Greenpath International Incorporated** as of December 31, 2009 and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.



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Board of Directors  
**Greenpath International Incorporated**  
New Orleans, Louisiana  
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In accordance with *Government Auditing Standards*, we have also issued a report dated June 28, 2010, on our consideration of **Greenpath International Incorporated's** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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.

Our audit was conducted for the purpose of forming an opinion on **Greenpath's** basic financial statements. The schedule of operating income by program is presented for purposes of additional analysis and is not a required part of the financial statements of **Greenpath**. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

  
Collins CPA Accounting & Consulting Services, LLC

New Orleans, Louisiana  
June 29, 2010

**GREENPATH INTERNATIONAL INCORPORATED**

**Statement of Financial Position**

**December 31, 2009**

**ASSETS**

**Current Assets:**

Cash	\$	8,086
Accounts Receivables		33,273
<b>Total Current Assets</b>		<u>41,359</u>

**Fixed Assets:**

Vehicle		3,500
(Less Accumulated Depreciation)		(583)
<b>Total Fixed Assets</b>		<u>2,917</u>

<b>Total Assets</b>	\$	<u>44,859</u>
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**LIABILITIES AND NET ASSETS**

**Current Liabilities:**

Accounts Payable	\$	596
Line of Credit		20,000
Loan from officer		11,000
<b>Total Liabilities</b>		<u>31,596</u>

**Net Assets**

Beginning Balance		13,965
Change in Net Assets		(702)
<b>Total Net Assets</b>		<u>13,263</u>

<b>Total Liabilities &amp; Net Assets</b>	\$	<u>44,859</u>
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The accompanying notes are an integral part of these financial statements.

# GREENPATH INTERNATIONAL INCORPORATED

## Statement of Activities For the Year Ended December 31, 2009

### Revenue and Support:

Counseling Fees	\$	39,498
Grants: - Substance Abuse Income		92,569
Medicaid		78,544
Other Income		5,303
<b>Total Revenue and Support</b>		<u>215,914</u>

### Expenses:

<b>Program Services:</b>		159,519
Contract Services		13,512
Background Check		1,480
Payroll Expenses		135,625
Business Office Expenses		7,560
Business Expenses:Business Registration Fees		1,240
Operations		2,206
Operations:Supplies		3,675
Other Expense		5,839
Travel		1,864
Automobile Expense		2,132
<b>Total Program Services</b>		<u>175,134</u>

### Supporting Services:

<b>Management and General Expenses:</b>		
Bank Service fee		199
Contract Services:Accounting Fees		1,365
Depreciation Expense		583
Facilities and Equipment		6,751
Operations:Telephone, Telecommunications		7,425
Rent		25,157
<b>Total Operating Services</b>		<u>41,481</u>

**Total Expenses** 216,615

### Change in Net Assets

#### Net Assets

Beginning of Year		<u>13,965</u>
End of Period	\$	<u><u>13,263</u></u>

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

**GREENPATH INTERNATIONAL INCORPORATED**

**Statement of Cash Flows**

**For the Year Ended December 31, 2009**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in net assets	\$	(702)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation		583
Increase in grant receivables		(14,140)
Increase in accounts payable		10,396
Depreciation		
Net cash used in investing activities		<u>(3,863)</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchase of vehicle		<u>(3,500)</u>
Net cash used in investing activities		<u>(3,500)</u>

**CASH FLOWS FROM FINANCING ACTIVITIES**

Proceeds from notes payable		<u>9,625</u>
Net cash used in financing activities		<u>9,625</u>
Net decrease in cash and cash equivalents		2,262
Cash - January 1, 2009		<u>5,824</u>
Cash - December 31, 2009	\$	<u><u>8,086</u></u>

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



**GREENPATH INTERNATIONA INCORPORATED**  
**New Orleans, Louisiana**

**Notes to Financial Statements**  
**December 31, 2009**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization and Operations**

The **Greenpath International Incorporated** is a non-profit organization exempt from income tax under Section 501(c)(3) of the United States Internal Revenue Code. The organization was formed in 2008 to provide treatment for individuals who have substance abuse and mentally ill. The services are designed to help persons with developmental disabilities, and severe and persistent behavioral problems reach their maximum function level in the community.

**Basis of Accounting**

The organization maintains its accounting records on the accrual method of accounting. Donations are included in support in the period received.

**Basis of Presentation**

Financial statement presentation follows the recommendation of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statement of Not-for-Profit Organizations. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets, as applicable. The organization does not have temporarily or permanently restricted net assets as December 31, 2009.

**Estimates**

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of support and expenses during the reporting period. Actual results could differ from those estimates. Estimates are used primarily when accounting for depreciation and allowance for doubtful accounts.

## **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### **Revenue recognition**

Revenue from grants and contracts are recognized according to the specific agreement. Generally, revenues from restricted grants are recognized in the period of the grant award while revenues from cost reimbursement contracts are recognized to the extent of services provided.

### **Cash and cash equivalents**

For purposes of the statement of cash flows, the organization considers all highly liquid investments with an initial maturity of less than three months, as cash and cash equivalents. For purposes of reporting cash flows, cash equivalents include all highly liquid debt instruments and certificates of deposit with maturities of three months or less when purchased.

### **Accounts receivable and allowance for doubtful accounts**

Accounts receivable are recorded at cost, net of an allowance for doubtful accounts. Management evaluates collectability of its accounts receivable on a per customer basis and does not require collateral for its receivables.

### **Property and Equipment**

Property and equipment are recorded at cost. Additions, renewals, and betterments that extend the life of assets are capitalized; maintenance and repair expenditures are expensed as incurred. The cost of property and equipment sold or otherwise disposed and the accumulated depreciation thereon are eliminated from the property and related accumulated depreciation accounts, and any gain or loss is credited or charged to income. Depreciation is provided using the straight-line method over the estimated useful lives of the property.

### **Fair value of financial instruments**

The carrying value of cash, receivables, accounts payable, and accrued expenses approximate fair value due to the short-term maturity of these instruments. None of the financial instruments are held for trading purposes.

### **Income taxes**

The Organization is a nonprofit organization that exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

## **NOTE 2 – PROPERTY AND EQUIPMENT**

Property and equipment, related service lives and accumulated depreciation at December 31, 2009, are as follows related to the purchase of a vehicle at \$3,500 and related depreciation expense was \$583.

## **NOTE 3 – LONG TERM DEBT**

The organization has a line of credit with Capital One Bank for \$30,500 with an interest rate of 3.46% variable. At December 31, 2009, the amount available on the line of credit was \$20,000.

## **NOTE 4 – RELATED PARTY TRANSACTIONS**

The Executive Director, Earnest Airhia, loaned cash to **Greenpath International Incorporated** in the amount of \$11,000 which was identified as start-up funds. The original loan amount was not traceable to board minutes but on August 16, 2009, the board approved Mr. Airhia withdraw funds loaned to the organization when it began operations on a piecemeal basis until full liquidation.

## **NOTE 5 – ECONOMIC DEPENDENCY**

**Greenpath International Incorporated** derives its revenues from governmental sources as earned revenue or grants, the loss of which would have a *material adverse effect on the Organization*. During the year ended December 31, 2009, revenue derived from governmental sources accounted for a substantial part of the support recorded by **Greepath**.

## **NOTE 6 – OPERATING LEASE**

**Greenpath** has entered into two, one-year operating leases that are non-cancelable for office space in two locations. The total amount paid during 2009 for lease of office space was \$24,515.

## **NOTE 7 – CONTINGENCIES**

### **Public Support**

**Greenpath** receives federal and state contracts for specific purposes that are subject to audit by the agencies. Such audits could lead to requests for reimbursements to the agency for expenditures disallowed under terms of the contract. It is the opinion of

**NOTE 7 – CONTINGENCIES (CONTINUED)**

management that Greenpath's compliance with the terms of contracts will result in negligible, if any, disallowed costs.

**NOTE 8 – SUBSEQUENT EVENTS**

In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through June 29, 2010, the date the financial statements were available to be issued.

**GREENPATH INTERNATIONAL INCORPORATED****Schedule of Functional Expenses****For the Year Ended December 31, 2009**

	<u>Program Services</u>	<u>Support Services</u>	<u>Total</u>
Depreciation Expense	\$ 583		\$ 583
Auto Expense	1,962		1,962
Background Check	910		910
Bank Service Fee		199	199
Business Registration Fees		1,240	1,240
Business Expenses - Other		7,129	7,129
Accounting Fees		1,365	1,365
Contractual Services	13,512		13,512
Drug Screening	570		570
Employee Development	204		204
Equipment Rental and Maintenance	172		172
Rent, Parking, Utilities		8,232	8,232
Facilities and Equipment - Other		6,375	6,375
Books, subscriptions, reference	20		20
Postage, Mailing Service		160	160
Printing and Copying	251		251
Supplies	3,675		3,675
Telephone, Telecommunications		7,425	7,425
Operations - Other		2,206	2,206
Other Expense		5,839	5,839
Payroll Expenses	135,625		135,625
Rent		16,925	16,925
Transportation	170		170
Conference, Convention, Meeting	325		325
Travel and Meetings - Other	1,539		1,539
<b>Total Expense</b>	<b>\$ 159,519</b>	<b>\$ 57,096</b>	<b>\$ 216,615</b>

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

**GREENPATH INTERNATIONAL INCORPORATED**  
**New Orleans, Louisiana**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**For the year ended December 31, 2009**

**GREENPATH INTERNATIONAL INCORPORATED**  
**New Orleans, Louisiana**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**For the year ended December 31, 2009**

<u>Grantor/State Pass-through/ Program name/ Location of Project</u>	<u>CFDA Number</u>	<u>Grant Amount</u>	<u>Federal Expenditures</u>
U.S. Department of Health and Human Services State of Louisiana/Department of Health and Hospitals Office of Addictive Disorders * Access to Recovery	93.275	\$170,000	\$92,569

\* Major program

**GREENPATH INTERNATIONAL INCORPORATED**  
**New Orleans, Louisiana**

**NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**General**

**Greenpath International Incorporated** Schedule of Expenditures of Federal Awards presents the activity of the federal assistance programs of **Greenpath**. All federal assistance received directly from federal agencies as well as federal assistance passed-through other government agencies are included on the schedule.

**Basis of Accounting**

The Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 to **Greenpath's** financial statements for the year ended December 31, 2009



**Special Independent Auditors' Report**  
**GREENPATH INTERNATIONAL INCORPORATED**  
**New Orleans, Louisiana**

**December 31, 2009**

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**COLLINS CPA  
ACCOUNTING &  
CONSULTING SERVICES  
L.L.C.**

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

Board of Directors  
**Greenpath International Incorporated**  
New Orleans, Louisiana

We have audited the financial statements of **Greepath International Incorporated** (a non profit organization) as of and for the year ended December 31, 2009, and have issued our report thereon dated June 28, 2010. We conducted our audit in accordance with the auditing standards generally accepted in the United States of American 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 **Greenpath'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 **Greenpath International Incorporated's** internal control over financial reporting. Accordingly, we do not express an opinion on the effectives of **Greenpath International Incorporated's** internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies



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in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, we did not identify any deficiencies in the internal control over financial reporting that we considered to be a significant deficiency.

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 **Greenpath International Incorporated'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 **Greenpath International Incorporated's** financial statements that is more than inconsequential will not be prevented or detected by **Greenpath International Incorporated's** internal control. There were no instances noted meeting this criteria.

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

Our consideration of the 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 the internal control that might be significant deficiencies, and accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about **Greenpath International Incorporated's** financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an object 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 Board of Directors, Management, others within the Organization, the Office of the Legislative Auditor, and various cognizant agencies, and is not intended to be and should not be used by anyone other than these specified parties. However, under the provisions of Louisiana Revised Statute 24:513, this report distributed by the Legislative Auditor as a public document and its distribution is not limited.

*Collins CPA Accounting & Consulting Services, LLC*  
Collins CPA Accounting & Consulting Services, LLC

New Orleans, Louisiana  
June 29, 2010 (Revised August 24, 2010)

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**COLLINS CPA  
ACCOUNTING &  
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L.L.C.**

**REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB-CIRCULAR A-133**

Board of Directors  
**Greenpath International Incorporated**  
New Orleans, Louisiana

**Compliance**

We have audited the compliance of **Greenpath International Incorporated** (a non-profit organization) with the types compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2009. **Greenpath International Incorporated's** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of **Greenpath International Incorporated's** management. Our responsibility is to express an opinion on **Greenpath International Incorporated's** compliance based on our audit.

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 OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis,



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evidence about **Greenpath International Incorporated's** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on **Greenpath International Incorporated's** compliance with those requirements.

In our opinion, **Greenpath** complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

#### **Internal Control Over Compliance**

The management of **Greenpath** is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered **Greenpath's** internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **Greenpath's** internal control over compliance.

*A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.*

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described above and would not necessarily identify all deficiencies in the internal control that might be insignificant deficiencies or material weaknesses as defined above. No findings were noted.

This report is intended solely for the information and use of the Organization's management and the Board of Directors, the Louisiana Legislative Auditor and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone

other than these specified parties. Under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.

*Collins CPA Accounting & Consulting Services, LLC*  
Collins CPA Accounting & Consulting Services, LLC

New Orleans, Louisiana  
June 29, 2010 (Revised August 24, 2010)

**GREENPATH INTERNATIONAL INCORPORATED**  
**New Orleans, Louisiana**

**SUMMARY OF FINDINGS AND QUESTIONED COSTS**

**For the Year December 31, 2009**

**1) Summary of Auditors' Results:**

- A. The type of report issued on the financial statements: **Unqualified opinion**
- B. Significant deficiencies internal control were disclosed by the audit of financial statements: **None**  
Material weaknesses: **None**
- C. Noncompliance which is material to the financial statements: **None**
- D. Significant deficiencies in internal control over major programs: **None**
- E. The type of report issued on compliance for major programs: **Unqualified opinion**
- F. Any audit findings which are required to be reported under Section 510(a) of OMB Circular A-133: **None**
- G. Major programs:  
U.S. Department of Health and Human Services  
  
State of Louisiana/Department of Health and Hospitals  
Office of Addictive Disorders  
Access to Recovery  
C.F.D.A. 93.275
- H. Dollar threshold used to distinguish between Type A and Type B programs: **\$300,000**
- I. Auditee qualified as a low risk auditee under Section 530 of OMB Circular A-133: **No**
- J. Findings relating to the financial statements reported in accordance with Government Auditing Standards: **None**
- K. Findings and questioned cost relating to federal awards: **None**