CENTRAL ALBERTA FASD SERVICE NETWORK
SCHEDULE B - REVENUE AND EXPENDITURES
Year Ended March 31, 2021

Swainson Alexander LLP
Chartered Professional Accountants

Kenneth L. Swainson CPA, CA*
T. Ian Alexander CPA, CA*
Travis E. Kletke CPA, CA*
Brad O. Waldo CPA, CMA
* Denotes professional corporation

100 - 4708 50 Avenue
Red Deer, Alberta T4N 4A1

INDEPENDENT AUDITOR'S REPORT

To the Directors of Central Alberta FASD Society

Opinion

We have audited the accompanying Schedule B, Revenue and Expenditures of the Central Alberta Fetal Alcohol Spectrum Disorder (FASD) Service Network program for the year ended March 31, 2021.

In our opinion, the accompanying Schedule B, Revenue and Expenditures for the year ended March 31, 2021 is prepared, in all material respects, in accordance with the financial reporting provisions in Section 4 of the FASD Service Network Program Operating Grant policies prepared by the Alberta FASD Cross-Ministry Committee.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw your attention to the schedule's basis of accounting. The schedule is prepared using the accrual basis of accounting and is prepared to assist the Society to meet the reporting provisions of the grant operating policies as referred to above. As a result the schedule may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the reporting provisions of the grant operating policies as referred to above and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

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 a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

(continues)

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Swanson Alexander LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Red Deer, Alberta

June 28, 2021

Swainson Alexander LLP
Chartered Professional Accountants

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LETTER OF AUDITORS' REPRESENTATIONS

To the Directors of Central Alberta FASD Society

With regards to the Schedule B, Revenue and Expenditures of the Central Alberta FASD Service Network program for the year ended March 31, 2021.

1. The terms of our engagement are covered in an engagement letter with the Board of the Central Alberta FASD Society.

2. Our engagement requires us to render an opinion on the Schedule B, Revenue and Expenditures of the Central Alberta FASD Service Network program for the year ended March 31, 2021.

3. For the purposes of expressing an opinion on the Schedule B of the program, we have complied with the audit standards and procedures set out in the Handbook of the Chartered Professional Accountants of Canada.

4. We have reviewed any Schedule B Accounting Guidelines issued by the Authority for the audit of the Schedule B.

5. We have reviewed the minutes provided of the Central Alberta FASD Society for the year ended March 2021. We have satisfied ourselves that proper recognition has been given to all material items recorded therein, which affect the financial position and results of operations of the program.

6. We have reviewed the correspondence during the year between the Authority and the Agency (including the funds allotted and use of surpluses during the period which was provided to us by the Agency, and is likely to have a direct bearing on its financial position or accounting system).

7. We have reported in writing to the Board, any weaknesses in internal controls, which came to our attention during the course of the audit which, in our opinion, might expose the Agency to a material loss of funds or other assets. We enclose a copy of our Report to the Management for your information.

8. Auditor's comments - no significant matters noted.

Swainson Alexander LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Red Deer, Alberta

June 28, 2021

SCHEDULE B
REVENUE and EXPENDITURES

Network Name: Central Alberta FASD Service Network
Program Name: FASD Service Network Program
Term of Grant: From: 1-Apr-20 To: 31-Mar-21
Grant Number: ACS
Interim Reporting Date:

1. REVENUE		Original Approved Budget	Approved Adjustments	Approved Revised Budget	Actuals	SURPLUS/DEFICIT
		$			$	$
Operating funding from Community and Social Services		$ 1,496,123.00	-	1,496,123.00	1,496,122.92	$ 0.08
Capital funding from Community and Social Services		$ -	-		-	$ -
Other Funding:						
Specify:	Children's Services Funding	$ -	-	-	18,925.00	$ (18,925.00)
	Jordan's Principle Funding	$ -	-	-	34,191.00	$ (34,191.00)
	Other Income	$ -	-	-	417.32	$ (417.32)
Approved Prior Year Funding - Carry Forward		$ -	-	-	56,913.46	$ (56,913.46)
TOTAL REVENUE		$ 1,496,123.00	$ -	$ 1,496,123.00	$ 1,606,569.70	$ (110,446.70)

2. EXPENDITURES			Original Approved	Approved Adjustmen	Approved Revised	Actuals	VARIANCE
A. NETWORK SERVICE DELIVERY EXPENDITURES			$			$	$
DIRECT DELIVERY							
ASSESSMENT AND DIAGNOSIS							
Network Staff							
Specify Link to BP Strategy							
Ref. #	5.1.4	Clinic Coordinator	$ 63,000.00	-	63,000.00	67,473.58	$ (4,473.58)
	5.1.5	Corrections Coordinator	$ 60,230.00	-	60,230.00	57,974.61	$ 2,255.39
	0	Support Staff	$ 78,627.69	-	78,627.69	72,912.80	$ 5,714.89
	0	Network Staff	$ 16,926.45	-	16,926.45	16,926.45	$ -
Contracted Services							
Specify Link to BP Strategy							
Ref. #	1	Assessment/Diagnosis	$ 90,275.00	-	90,275.00	161,473.96	$ (71,198.96)
	0	Alberta Health Services	$ 57,741.00	-	57,741.00	57,741.00	$ -
Other Program Costs			$ -	-	-	-	$ -
Total Assesment and Diagnosis Expenditures			$ 366,800.14	$ -	$ 366,800.14	$ 434,502.40	$ (67,702.26)

SCHEDULE B
REVENUE and EXPENDITURES

Network Name: Central Alberta FASD Service Network
Program Name: FASD Service Network Program
Term of Grant: From: 1-Apr-20 To: 31-Mar-21
Grant Number: ACS

Note 1

			Original Approved	Approved Adjustmen	Approved Revised	Actuals	VARIANCE
			$			$	$
SUPPORTS FOR INDIVIDUALS AND CAREGIVERS							
Network Staff							
Specify Link to BP Strategy							
Ref. #	5.1.4	Resource Coordinator	$ 65,800.00	-	65,800.00	44,315.06	$ 21,484.94
	5.1.5	Network Staff	$ 16,926.45	-	16,926.45	16,926.45	$ -
Contracted Services							
Specify Link to BP Strategy							
Ref. #		South Central	$ 81,912.40	-	81,912.40	76,206.25	$ 5,706.15
	5.1.4	PDSI Network Staff	$ 150,000.00	-	150,000.00	79,571.29	$ 70,428.71
	0	South Central FASD Comm	$ 34,500.00	-	34,500.00	34,500.00	$ -
	0	McMan Youth/Family	$ 90,521.00	-	90,521.00	86,350.63	$ 4,170.37
	0	CSS	$ 107,892.00	-	107,892.00	107,892.00	$ -
Other Program Costs			$ -	-	-	-	$ -
Total Supports for Individuals and Caregiver Expenditures			$ 547,551.85	$ -	$ 547,551.85	$ 445,761.68	$ 101,790.17
PREVENTION - PCAP MODEL							
Network Staff							
Specify Link to BP Strategy							
Ref. #	5.1.1&5.1.2	PC Staffing	$ 60,540.00	-	60,540.00	52,109.71	$ 8,430.29
	0	Admin	$ 31,110.85	-	31,110.85	33,930.40	$ (2,819.55)
Contracted Services							
Specify Link to BP Strategy							
Ref. #	5.1.2	PCAP	$ 337,311.00	-	337,311.00	288,400.19	$ 48,910.81
	0	Network Staff	$ 16,926.45	-	16,926.45	16,926.45	$ -
Other Program Costs			$ -	-	-	-	$ -
Total Prevention PCAP Expenditures			$ 445,888.30	$ -	$ 445,888.30	$ 391,366.75	$ 54,521.55
TOTAL SERVICE DELIVERY EXPENDITURES (A)			$ 1,360,240.29	$ -	$ 1,360,240.29	$ 1,271,630.83	$ 88,609.46

SCHEDULE B
REVENUE and EXPENDITURES

Network Name: Central Alberta FASD Service Network
Program Name: FASD Service Network Program
Term of Grant: From: 1-Apr-20 To: 31-Mar-21
Grant Number: ACS

B. NETWORK OPERATIONS EXPENDITURES	Original Approved Budget	Approved Adjustments	Approved Revised Budget	Actuals	VARIANCE
Network Operations - Staff and Leadership Expenditures	$			$	$
Specify Link to BP Strategy					
4.1 Network Coordinator	$ 42,211.71	-	42,211.71	42,211.71	$ -
4.1 Leadership Team Meetings	$ 5,000.00	-	5,000.00	872.30	$ 4,127.70
Travel, Subsistence, Staff Support	$ 10,000.00	-	10,000.00	8,791.95	$ 1,208.05
Conferences and Workshops Attended	$ 4,000.00	-	4,000.00	8,367.24	$ (4,367.24)
Network Training and Education	$ 6,631.00	-	6,631.00	9,907.87	$ (3,276.87)
Total: Network Staff and Leadership Expenditures	$ 67,842.71	$ -	$ 67,842.71	$ 70,151.07	$ (2,308.36)
Network Operations - Other					
Facility Costs	$ 41,040.00	-	41,040.00	36,392.38	$ 4,647.62
Office Expenditures	$ 10,000.00	-	10,000.00	18,935.08	$ (8,935.08)
Insurance: Facility/General Liability/Auto	$ 2,000.00	-	2,000.00	2,236.18	$ (236.18)
Staff/Leadership Team	$ -	-	-	-	$ -
Banker Fee	$ 15,000.00	-	15,000.00	-	$ 15,000.00
Audit Fee - if NOT included in Banker Fee	$ -	-	-	15,302.50	$ (15,302.50)
Conferences and Workshops Delivered	$ -	-	-	-	$ -
Other					
Specify Contract accounting	$ -	-	-	4,663.75	$ (4,663.75)
Legal fees - human resources	$ -	-	-	4,917.44	$ (4,917.44)
Program supplies	$ -	-	-	8,159.64	$ (8,159.64)
Total: Network Operations Expenditures	$ 88,040.00	$ -	$ 88,040.00	$ 90,606.97	$ (22,566.97)
TOTAL NETWORK OPERATIONS EXPENDITURES (B)	$ 135,882.71	$ -	$ 135,882.71	$ 160,758.04	$ (24,875.33)

C CAPITAL ASSETS (provide capital asset details)	Original Approved Budget	Approved Adjustments	Approved Revised Budget	Actuals	INTERIM VARIANCE
(Office equipment over $5,000)	$			$	$
Specify	$ -	-	-	-	$ -
	$ -	-	-	-	$ -
	$ -	-	-	-	$ -
TOTAL CAPITAL ASSETS (C)	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES A + B + C	$ 1,496,123.00	$ -	$ 1,496,123.00	$ 1,432,388.87	$ 63,734.13
D. EXCESS REVENUE OVER EXPENDITURES	$ -	$ -	$ -	$ 174,180.83	$ (174,180.83)

SCHEDULE B
REVENUE and EXPENDITURES

Network Name: Central Alberta FASD Service Network
Program Name: FASD Service Network Program
Term of Grant: From: 1-Apr-20 To: 31-Mar-21
Grant Number: ACS

E. SIGNOFF

FASD Service Network: Swainson Alexander LLP

Preparer: Ian Alexander, CPA, CA — Name/Title — 6/28/21 — Date

Signing Authority: Name/Title — Date

Signing Authority: Name/Title — Date

ACYS Review

Reviewer: Name/Title — Date

Approver: Name/Title — Date