

## INDEPENDENT AUDITOR'S REPORT

To the Edmonton and Area Fetal Alcohol Network Society,

We have audited the statement of income, expenditures and transfers (Schedule B – Statement 1) of the Edmonton Fetal Alcohol Network program (EFAN) for the year ended March 31, 2017.

### Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of this statement in accordance with Canadian generally accepted accounting principles for not-for-profit organizations, 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.

### Auditor's responsibility

Our responsibility is to express an opinion on this statement based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the statement 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Basis for qualified opinion

The EFAN program is delivered by eleven different agencies. Each agency has provided their respective financial reports (schedule B's) indicating the use of their funds, which have been compiled in this statement. We can only express our opinion on the Bissell Centre's use of funds and the distribution made to each of the agencies, as we have audited these transactions. To express an opinion on the use of the funds by the other eight agencies, we would need to rely on their respective auditor's to communicate the assurance that their schedule B's are fairly stated in all material respects in accordance with Canadian generally accounting principles for not-for-profit organizations.

### Qualified opinion

In our opinion, except for the effects of adjustments to the expenditures, if any, which we might have determined to be necessary had we been able to receive assurances from the other agencies auditor's, this statement presents fairly, in all material respects, the results of operations of the Edmonton Fetal Alcohol Network program (EFAN) for the fiscal year ending March 31, 2017 in accordance with Canadian generally accepted accounting principles for not-for-profit organizations.



Bergeron & Co. Chartered Professional Accountants

Edmonton, AB  
June 13, 2017

**SCHEDULE B**  
**REVENUE and EXPENDITURES**

Network Name: Edmonton FASD Service Network  
 Program Name: FASD Service Network Program  
 Term of Grant: From: 01-Apr-16 To: 31-Mar-17  
 Grant Number: ACS  
 Interim Reporting Date: \_\_\_\_\_

1. REVENUE	Original Approved Budget	Approved Adjustments	Revised Budget	Actuals	SURPLUS/ DEFICIT	COMMENTS
	\$	\$	\$	\$	\$	
Operating funding from Children and Youth Services	\$ 2,514,924.35		2,514,924.35	2,514,924.35	\$ -	
Capital funding from Children and Youth Services	\$ -				\$ -	
Other Funding:						
Specify: 0	\$ 783,000.00		783,000.00	783,000.00	\$ -	
0	\$ -				\$ -	
0	\$ -				\$ -	
0	\$ -				\$ -	
Approved Prior Year Funding - Carry Forward	\$ -				\$ -	
<b>TOTAL REVENUE</b>	<b>3,297,924.35</b>	<b>-</b>	<b>3,297,924.35</b>	<b>3,297,924.35</b>	<b>-</b>	

2. EXPENDITURES	Original Approved Budget	Approved Adjustments	Revised Budget	Actuals	VARIANCE	COMMENTS
	\$	\$	\$	\$	\$	
<b>A. NETWORK SERVICE DELIVERY EXPENDITURES</b>						
<b>DIRECT DELIVERY</b>						
<b>ASSESSMENT AND DIAGNOSIS</b>						
Network Staff						
Specify Link to BP Strategy						
Ref. # 0	\$ -				\$ -	
0	\$ -				\$ -	
0	\$ -				\$ -	
Contracted Services						
Specify Link to BP Strategy						
Ref. # 10	\$ 87,417.00		87,417.00	87,417.00	\$ -	
12	\$ 50,000.00		50,000.00	50,000.00	\$ -	
13	\$ 390,000.00		390,000.00	390,000.00	\$ -	
Other Program Costs	\$ -				\$ -	
<b>Total Assessment and Diagnosis Expenditures</b>	<b>\$ 527,417.00</b>	<b>\$ -</b>	<b>\$ 527,417.00</b>	<b>\$ 527,417.00</b>	<b>\$ -</b>	

SUPPORTS FOR INDIVIDUALS AND CAREGIVERS	Original Approved Budget	Approved Adjustments	Revised Budget	Actuals	VARIANCE	COMMENTS
	\$	\$	\$	\$	\$	
Network Staff						
Specify Link to BP Strategy						
Ref. # 0	\$ -				\$ -	
0	\$ -				\$ -	
0	\$ -				\$ -	
Contracted Services						
Specify Link to BP Strategy						
Ref. # 1	\$ 37,312.00		37,312.00	37,312.00	\$ -	



**SCHEDULE B  
REVENUE and EXPENDITURES**

Network Name: Edmonton FASD Service Network  
 Program Name: FASD Service Network Program  
 Term of Grant: 01-Apr-16 To: 31-Mar-17  
 Grant Number: ACS

Facility Costs	\$ -								
Office Expenditures	\$ -								
Insuranc Facility/General Liability/Auto	\$ -								
Staff/Leadership Team	\$ -								
Banker Fee	\$ 59,699.00								
Audit Fee - if NOT included in Banker Fee	\$ -								
Conferences and Workshops Delivered	\$ -								
Other	\$ -								
Specify 0	\$ 10,000.00								
0	\$ -								
0	\$ -								
<b>Total Network Operations Expenditures</b>	\$ 69,699.00								
<b>TOTAL NETWORK OPERATIONS EXPENDITURES (B)</b>	\$ 183,139.66								

	Original Approved Budget \$	Approved Adjustments	Approved Revised Budget	Actuals \$	INTERIM VARIANCE \$	COMMENTS
<b>C CAPITAL ASSETS (provide capital asset details)</b> <i>(Office equipment over \$5,000)</i>						
Specify Network Development	0					
	0					
<b>TOTAL CAPITAL ASSETS (C)</b>						
<b>TOTAL EXPENDITURES A + B + C</b>	\$ 3,297,924.35	\$ -	\$ 3,297,924.35	\$ 3,297,924.35	\$ -	
<b>D. EXCESS REVENUE OVER EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	

**E. SIGNOFF**  
 FASD Service Network Preparer: Lisa Rogozinsky, Coordinator Date: 01-May-17  
 Name/Title: \_\_\_\_\_ Date: \_\_\_\_\_  
 ACYS Review Reviewer: \_\_\_\_\_ Name/Title: \_\_\_\_\_ Date: \_\_\_\_\_  
 Signing Authority: Denise Plesuk Date: 01-May-17  
 Name/Title: \_\_\_\_\_ Date: \_\_\_\_\_  
 Approver: \_\_\_\_\_ Name/Title: \_\_\_\_\_ Date: \_\_\_\_\_  
 Signing Authority: \_\_\_\_\_ Name/Title: \_\_\_\_\_ Date: \_\_\_\_\_