

**Alcohol and Drug Dependency Services of Southeast Iowa**

**Independent Auditor's Reports  
Financial Statements and Supplemental Information  
Schedule of Findings and Responses**

**June 30, 2012**

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**Alcohol and Drug Dependency Services of Southeast Iowa  
Board of Directors  
June 30, 2012**

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	<u>Title</u>	<u>Term Expires</u>
Julie Solinski	President	October, 2013
John Korb	Vice President	October, 2013
Mary Margaret Wagner	Secretary	October, 2012
Robert Ritson	Treasurer	October, 2014
Steve Bohlen	Director	October, 2013
Brian DePriest	Director	October, 2012
Ben Diewold	Director	October, 2013
Jeff Heland	Director	October, 2012
Russ Kuhlemeier	Director	October, 2014
Kathy Rashid	Director	October, 2012
Stephanie Schultz	Director	October, 2013
Sara Kaufman	Director	October, 2014
Richard Swanson	Executive Director	Indefinite



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## Independent Auditor's Report

Board of Directors  
Alcohol and Drug Dependency Services of Southeast Iowa  
Burlington, Iowa

We have audited the accompanying Statement of Financial Position of Alcohol and Drug Dependency Services of Southeast Iowa (a nonprofit corporation) as of June 30, 2012 and the related Statements of Activities, Functional Expenses, and Cash Flows for the year then ended. These financial statements are the responsibility of the Organization'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 also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides 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 Alcohol and Drug Dependency Services of Southeast Iowa, as of June 30, 2012, 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2012, on our consideration of Alcohol and Drug Dependency Services of Southeast Iowa's internal control over financial reporting and 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.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information included on pages 10 and 11, including the Schedule of Expenditures of Federal Awards required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* is presented for purposes of additional analysis, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements taken as a whole.

CPA Associates PC

November 13, 2012

**Alcohol and Drug Dependency Services of Southeast Iowa**  
**Statement of Financial Position**  
**June 30, 2012**

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**Assets**

Cash	\$ 324,143
Accounts receivable	
Grants and allocations	53,619
Client fees and other services, net of allowance of \$13,612	159,524
Prepaid expenses	10,770
Certificates of deposit	<u>560,003</u>
	<u>1,108,059</u>
Property and equipment	
Building	1,732,069
Furniture and fixtures	35,595
Equipment	137,308
Accumulated depreciation	<u>(1,222,026)</u>
	<u>682,946</u>
	<u>\$ 1,791,005</u>

**Liabilities and Net Assets**

Liabilities	
Accounts payable	\$ 17,291
Accrued salaries and paid time off	90,538
Payroll taxes payable	<u>13,739</u>
	<u>121,568</u>
Net assets	
Unrestricted	<u>1,669,437</u>
	<u>\$ 1,791,005</u>

See accompanying notes to financial statements.

**Alcohol and Drug Dependency Services of Southeast Iowa  
Statement of Activities  
Year Ended June 30, 2012**

**Public Support and Revenue**

Public support	
Iowa Department of Public Health:	
Treatment program	\$ 809,248
Prevention program	182,025
Gambling treatment program	307,986
Other grants	107,389
County allocations	26,953
City allocations	1,150
United Way	31,991
Donations	<u>522</u>
	<u>1,467,264</u>
Revenue	
Resident recovery program fees	101,025
Client fees	231,390
Other services	100,301
Interest income	11,281
Miscellaneous	<u>9,476</u>
	<u>453,473</u>
Total public support and revenue	<u>1,920,737</u>

**Expenses**

Program services	1,496,414
Supporting services	<u>445,381</u>
Total expenses	<u>1,941,795</u>
Change in net assets	(21,058)
<b>Net assets, beginning of year</b>	<u>1,690,495</u>
<b>Net assets, end of year</b>	<u>\$ 1,669,437</u>

See accompanying notes to financial statements.

**Alcohol and Drug Dependency Services of Southeast Iowa**  
**Statement of Functional Expenses**  
**Year Ended June 30, 2012**

	<u>Program Services</u>	<u>Supporting Services</u>	<u>Total</u>
Salaries	\$ 835,903	\$ 271,014	\$ 1,106,917
Benefits and taxes	<u>189,332</u>	<u>58,903</u>	<u>248,235</u>
Total salaries and related expenses	1,025,235	329,917	1,355,152
Travel	47,203	17,614	64,817
Education and training	24,986	3,548	28,534
Contract services	41,337	4,233	45,570
Insurance	26,209	6,608	32,817
Occupancy	76,448	11,954	88,402
Supplies	181,197	7,136	188,333
Telephone	21,740	3,284	25,024
Equipment maintenance	15,529	2,773	18,302
Other expenses	<u>14,570</u>	<u>6,066</u>	<u>20,636</u>
Total expenses before depreciation	1,474,454	393,133	1,867,587
Depreciation	<u>21,960</u>	<u>52,248</u>	<u>74,208</u>
Total functional expenses	<u>\$ 1,496,414</u>	<u>\$ 445,381</u>	<u>\$ 1,941,795</u>

See accompanying notes to financial statements.

**Alcohol and Drug Dependency Services of Southeast Iowa**  
**Statement of Cash Flows**  
**Year Ended June 30, 2012**

<b>Cash Flows From Operating Activities</b>	
Change in net assets	\$ (21,058)
Adjustment to reconcile change in net assets to net cash used by operating activities:	
Loss on disposition of fixed asset	3,677
Depreciation	74,208
Change in assets and liabilities:	
Increase in:	
Accounts receivable	(93,756)
Other assets	(1,540)
Decrease in:	
Accounts payable and accrued expenses	<u>(819)</u>
Net cash used by operating activities	<u>(39,288)</u>
<b>Cash Flows From Investing Activities</b>	
Purchase of certificates of deposit	(10,092)
Capital expenditures	<u>(63,702)</u>
Net cash used by investing activities	<u>(73,794)</u>
Net decrease in cash	(113,082)
Cash, beginning of year	<u>437,225</u>
Cash, end of year	<u>\$ 324,143</u>

See accompanying notes to financial statements.

**Alcohol and Drug Dependency Services of Southeast Iowa  
Notes to Financial Statements**

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**Note 1. Reporting Entity**

Alcohol and Drug Dependency Services of Southeast Iowa (Organization) is a nonprofit corporation organized and licensed to provide education and group counseling for substance abusers and their families, in addition to providing residential care for adult substance abusers and treatment for gambling addiction. Services are provided primarily to residents of southeast Iowa.

**Note 2. Summary of Significant Accounting Policies**

Basis of Accounting

The Organization's financial statements are prepared on the accrual basis.

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 disclosure 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.

Cash

For purposes of the Statement of Cash Flows, the Organization considers all highly liquid investments available for current use with an original maturity of three months or less to be cash.

Accounts Receivable

Accounts receivable are for grants, allocations and services performed and are uncollateralized. Collection of accounts receivable, net of the allowance for doubtful accounts, is expected to occur within one year. The allowance for doubtful accounts is estimated based on current and prior experience with the outstanding accounts. Accounts are written off when management believes the account is uncollectible. Accounts written off are netted against the related revenues and totaled \$12,546 for the year ended June 30, 2012.

Property and Equipment

Property and equipment is stated at cost. Expenditures in excess of \$1,000 for property and equipment that provide future benefit are capitalized. Depreciation is computed by the straightline method over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>
Buildings	10-31.5
Furniture and fixtures	7-10
Equipment	5-7

Property and equipment acquired with government funds must be offered back to the related agency prior to any disposition.

**Alcohol and Drug Dependency Services of Southeast Iowa**  
**Notes to Financial Statements**

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**Note 2. Summary of Significant Accounting Policies (continued)**

Income Taxes

The Organization is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code and a similar section of the Iowa income tax law, which provides tax exemption for corporations organized and operated exclusively for religious, charitable, or educational purposes. The Organization has open tax years for three years prior to June 30, 2012.

Evaluation of Subsequent Events

The Organization performed an evaluation of subsequent events through November 13, 2012, which is the date the financial statements were available to be issued. There were no subsequent events that would require disclosure or recognition in the financial statements as of June 30, 2012.

**Note 3. Certificates of Deposit**

The Organization has certificates of deposit totaling \$560,003. The certificates bear interest at rates ranging from 1.15% to 3.35%, have maturity dates ranging from September 9, 2012 to October 6, 2014, and are subject to penalties for early withdrawal. Any penalties for early withdrawal would not have a material effect on the financial statements.

**Note 4. Leased Equipment and Facilities**

The Organization leases office space in Davenport and Ottumwa, Iowa under operating leases. The leases require monthly rental payments totaling \$2,399 and may be cancelled with 30 days notice. The Ottumwa office lease includes the use of support staff, furnishings, and internet and phone access. Rent expense under these leases was \$30,194 for the year ended June 30, 2012.

**Note 5. Pension Plan**

The Organization has a pension plan covering full time employees who are at least 21 years of age and have completed at least one year of service. The plan states that the Organization will contribute an amount equal to two percent of each eligible employee's gross salary. In addition, if the employee elects to make a two percent contribution, the Organization will match it, making the Organization's maximum contribution four percent. Total pension expense for the year was \$28,036.

**Note 6. Concentration of Revenues and Credit Risk**

The Organization receives the majority of its funding through various state and federal grants. If these funding sources were removed, the Organization could have difficulty meeting its functional obligations.

**Alcohol and Drug Dependency Services of Southeast Iowa**  
**Notes to Financial Statements**

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**Note 7. Self-Insured Unemployment Benefits**

The Organization elected to self-fund unemployment benefits through participation in an unemployment savings program. The Organization has set up a reserve account that will be used to reimburse the State of Iowa for actual claims paid to former employees. The program includes excess loss insurance up to \$180,000 with a stop loss limit of \$60,000. The balance in the reserve account was \$9,010 as of June 30, 2012. No unemployment claims were paid from the fund during the year ended June 30, 2012.

**Note 8. Allocation of Expenses - Statement of Functional Expenses**

The allocation of expenses on the Statement of Functional Expenses is based on actual amounts when identifiable with a particular program, or allocated based on estimates furnished by management of the Organization.

**Note 9. Risk Management**

The Organization is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by the Organization's commercial insurance. The Organization assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

**Note 10. Related Party Transactions**

One of the Organization's directors is an officer with a local bank. At June 30, 2012, the Organization had on deposit with the bank a certificate of deposit with a balance of \$82,990 and a money market account with a balance of \$52,802.

**Alcohol and Drug Dependency Services of Southeast Iowa  
Detail of Functional Expenses - Program Services  
Year Ended June 30, 2012**

	<u>Treatment</u>	<u>Prevention</u>	<u>Access to Recovery</u>	<u>Gambling</u>	<u>Total</u>
Salaries	\$ 503,377	\$ 169,142	\$ -	\$ 163,384	\$ 835,903
Benefits and taxes	<u>114,671</u>	<u>37,685</u>	<u>-</u>	<u>36,976</u>	<u>189,332</u>
Total salaries and related expenses	618,048	206,827	-	200,360	1,025,235
Travel	15,811	13,821	578	16,993	47,203
Education and training	20,755	1,524	15	2,692	24,986
Contract services	19,068	20,257	100	1,912	41,337
Insurance	20,170	4,132	-	1,907	26,209
Occupancy	34,440	5,856	-	36,152	76,448
Supplies	92,798	21,154	55,062	12,183	181,197
Telephone	12,551	2,558	-	6,631	21,740
Equipment maintenance	9,593	2,929	-	3,007	15,529
Other expenses	<u>11,542</u>	<u>955</u>	<u>218</u>	<u>1,855</u>	<u>14,570</u>
Total expenses before depreciation	854,776	280,013	55,973	283,692	1,474,454
Depreciation	<u>18,465</u>	<u>515</u>	<u>-</u>	<u>2,980</u>	<u>21,960</u>
Total functional expenses	<u>\$ 873,241</u>	<u>\$ 280,528</u>	<u>\$ 55,973</u>	<u>\$ 286,672</u>	<u>\$ 1,496,414</u>

See accompanying independent auditor's report.

**Alcohol and Drug Dependency Services of Southeast Iowa  
Schedule of Expenditures of Federal Awards  
Year ended June 30, 2012**

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<u>Project Title</u>	<u>CFDA Number</u>	<u>Agency or Pass- through Number</u>	<u>Expenditures</u>
Indirect:			
U.S. Department of Health and Human Services Passed-through the Iowa Department of Public Health			
Block Grants for Prevention and Treatment of Substance Abuse			
Treatment	93.959	None	\$ 268,670
Prevention	93.959	#5882CP03	<u>106,569</u>
			375,239
Substance Abuse and Mental Health Services Projects of Regional and National Significance			
	93.243	#5882CP03	66,558
Substance Abuse and Mental Health Services Access to Recovery			
	93.275	#5881AC13	<u>88,123</u>
			<u>\$ 529,920</u>

Basis of Presentation - The Schedule of Expenditures of Federal Awards includes the federal grant activity of Alcohol and Drug Dependency Services of Southeast Iowa and is presented on the accrual basis of accounting. The information on this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

See accompanying independent auditor's report.



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**Independent Auditor's 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***

Board of Directors  
Alcohol and Drug Dependency Services of Southeast Iowa  
Burlington, Iowa

We have audited the financial statements of Alcohol and Drug Dependency Services of Southeast Iowa (Organization) as of and for the year ended June 30, 2012, and have issued our report thereon dated November 13, 2012. 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

Management of the Organization is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Organization'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 the Organization's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of the control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over financial reporting 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 weakness, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying Schedule of Findings and Responses that we consider to be significant deficiencies in internal control over financial reporting. We consider the deficiency described at II-A-12 in the accompanying Schedule of Findings and Responses to be a significant deficiency. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization'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 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*.

The Organization's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Responses. We did not audit the Organization's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management and the Board of Directors of Alcohol and Drug Dependency Services of Southeast Iowa and other parties to whom the Organization may report and is not intended to be and should not be used by anyone other than these specified parties.

*CPA Associates PC*

November 13, 2012



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**Independent Auditor's on Compliance With Requirements That Could  
Have a Direct and Material Effect on Each Major Program and on  
Internal Control Over Compliance in Accordance with OMB Circular A-133**

Board of Directors  
To the Commission Board Members  
Alcohol and Drug Dependency Services of Southeast Iowa

Compliance

We have audited Alcohol and Drug Dependency Services of Southeast Iowa's (Organization) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended June 30, 2012. The Organization's major federal program is identified in Part I of the accompanying Schedule of Findings and Responses. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the Organization's management. Our responsibility is to express an opinion on the Organization'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, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Organization's compliance with those requirements.

In our opinion, the Organization complied, in all material respects, with the requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2012.

Internal Control over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Organization's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of the Organization's control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Responses as item III-A-12 to a significant deficiency.

The Organization's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Responses. We did not audit the Organization's response and, accordingly, we express no opinion on the response.

This report, a public record of law, is intended solely for the information and use of Alcohol and Drug Dependency Services of Southeast Iowa and other parties to whom the Organization may report, including federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*CPA Associates PC*

November 13, 2012

**Alcohol and Drug Dependency Services of Southeast Iowa  
Schedule of Findings and Responses  
Year Ended June 30, 2012**

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**Part I: Summary of the Independent Auditor's Results**

- (a) An unqualified opinion was issued on the financial statements.
- (b) A significant deficiency in internal control over financial reporting was disclosed by the audit of the financial statement.
- (c) The audit did not disclose any non-compliance which is material to the financial statements.
- (d) A deficiency in internal control over major programs was disclosed by the audit of the financial statements.
- (e) An unqualified opinion was issued on compliance with requirements applicable to the major program.
- (f) The audit did not disclose any audit findings which were required to be reported in accordance with Office of Management and Budget Circular A-133, Section .510(a).
- (g) The major program was as follows:
  - CFDA Number 93.959 - Block Grants for Prevention and Treatment of Substance Abuse
- (h) The dollar threshold used to distinguish between Type A and Type B programs was \$300,000.
- (i) Alcohol and Drug Dependency Services of Southeast Iowa did not qualify as a low-risk auditee.

**Part II: Findings Related to the Financial Statements**

**SIGNIFICANT DEFICIENCY:**

II-A-12 Segregation of Duties - One important aspect of the internal control structure is the segregation of duties among employees to prevent an individual employee from handling a transaction from its inception to its completion. Management has not separated incompatible activities of personnel, thereby creating risks to the safeguarding of assets and accuracy of the financial statements. Due to the size of your Organization, not all duties related to billing, cash receipts, cash disbursements and account reconciliation are adequately segregated.

Recommendation - We realize that with a limited number of office employees, segregation of duties is difficult. However, the Organization should review its control procedures to obtain the maximum internal control possible under the circumstances, and should segregate duties to the extent possible with existing personnel and utilize administrative personnel to provide additional control through review of financial transactions and reports.

Response - We will consider this.

Conclusion - Response acknowledged.

**Alcohol and Drug Dependency Services of Southeast Iowa  
Schedule of Findings and Responses  
Year Ended June 30, 2012**

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**Part II: Findings Related to the Financial Statements (continued)**

**INSTANCES OF NON-COMPLIANCE:**

No matters were reported.

**Part III: Findings and Questioned Costs for Federal Awards**

**INSTANCES OF NON-COMPLIANCE:**

No matters were reported.

**INTERNAL CONTROL DEFICIENCIES:**

CFDA Number 93.959: Block Grants for Prevention and Treatment of Substance Abuse  
Federal Award year 2012  
U.S. Department of Health and Human Services  
Passed-through the Iowa Department of Public Health

III-A-12 Segregation of Duties - see item II-A-12