



# MKA MILLER KAPLAN ARASE LLP

CERTIFIED PUBLIC ACCOUNTANTS SINCE 1941

## INDEPENDENT AUDITORS' REPORT

To the World Board of  
Narcotics Anonymous World Services, Inc.

### Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Narcotics Anonymous World Services, Inc. (a nonprofit organization), which comprise the consolidated statements of financial position as of June 30, 2014, 2013 and 2012, and the related consolidated statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation 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 these consolidated financial statements based on our audits. We did not audit the financial statements of Payam Omega (the official business name of the Iran service office) which statements reflect total assets of \$679,842, \$556,654 and \$580,651 as of June 30, 2014, 2013 and 2012, respectively, and total revenues of \$237,842, \$289,764 and \$193,820, respectively, for the years then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Payam Omega, is based solely on the report of the other auditors. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 financial statements 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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To the World Board of  
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We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

The opinion of the other auditors on the June 30, 2012 financial statements of Payam Omega was qualified because they were not able to obtain information to support inventory in the amount of \$317,021, as of June 30, 2012.

In our opinion, based on our audits and the report of the other auditors, except for the effects of such adjustments, if any, as might have been determined to be necessary had the other auditors been able to satisfy themselves as to Payam Omega's inventory as of June 30, 2012, the consolidated financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Narcotics Anonymous World Services, Inc. as of June 30, 2014, 2013 and 2012 and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

MILLER KAPLAN ARASE LLP

North Hollywood, California

January 13, 2015