



STATE OF NORTH CAROLINA
Office of the State Auditor

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September 10, 2007

Ms. Carolyn Hart, Executive Director
Carolyn's Child Care #2, Inc.
Ms. Latisha Turner, Director
Carolyn's Little Castle, Inc.
P.O. Box 7547
Rocky Mount, NC 27804

RE: State Grants from Dept. of Health and Human Services, Division of Public Health
Carolyn's Child Care #2, Inc.
State Fiscal Year 2005, \$94,921.76,
State Fiscal Year 2006, \$98,818.92
Carolyn's Little Castle, Inc.
State Fiscal Year 2005, \$41,796.89,
State Fiscal Year 2006, \$67,838.24

Dear Ms. Hart and Ms. Turner:

We have completed an examination of grant funds encompassing certain limited procedures, as described below. This examination related to management of state grant funds by Carolyn's Little Castle, Inc. (Little Castle) and Carolyn's Child Care #2, Inc. (Carolyn's 2) was conducted on May 3 and 7, 2007. Our objective was to identify whether or not deficiencies in internal control, instances of noncompliance with laws, regulations, and/or deficiencies in the management of financial resources existed. In addition to the fiscal years listed above, we also reviewed documentation for the current 2007 fiscal year.

These procedures do not constitute an audit, examination, or a review as described in professional standards governing those types of services. Furthermore, our procedures were not agreed upon by you or any third party. Our procedures do not provide a basis for providing any level of assurance regarding internal control, compliance or financial management and should not be relied upon for that purpose. Specifically, our procedures included interviewing personnel; examining accounting and other grant records for the purpose of identifying state grant transactions; reviewing available policies and procedures; and reviewing available board minutes.

The examination of grant funds disclosed internal control deficiencies, instances of noncompliance and/or other matters of concern that are described in the attached findings and recommendations. Your response to the draft findings is also included as part of this letter.

This letter, including your written response to the findings, will be published on our Electronic Publication System (EPS) at www.ncauditor.net. You and others who are interested in the publication should register with EPS on the web site. Registered parties will receive an email notification and a link to the publication as soon as it is available.

This letter is intended solely for the information and use of the management of the Carolyn's Little Castle Child Care, Inc., Carolyn's Child Care #2, Inc., the Governor, the General Assembly, and grantor agencies and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,



Leslie W. Merritt, Jr., CPA, CFP
State Auditor

LWMjr/jef

Attachment

CC: Secretary Dempsey Benton
Department of Health and Human Services
Attorney General Roy Cooper
Office of the Attorney General
Secretary Reginald Hinton
Department of Revenue
Dr. Leah Devlin, Director
Division of Public Health, DHHS
Ms. Laketha Miller, Controller
Department of Health and Human Services
Mr. Tom Newsome, Assistant State Budget Officer
Office of State Budget and Management

Carolyn's Little Castle Child Care, Inc./Carolyn's Child Care #2, Inc. FINDINGS AND RECOMMENDATIONS

Overview: Carolyn's Little Castle, Inc. and Carolyn's Child Care #2 are child care facilities with license capacities to serve up to 113 and 90 children, respectively. Enrollment at the time of our visit was approximately 94 at Little Castle and 90 at Carolyn's 2. The North Carolina Department of Health and Human Services, Division of Public Health—Women's & Children's Health Section entered into two separate grant agreements for the **Child and Adult Care Food Program** (Food Program) with these entities. The grants are set up as reimbursement grants, established to reimburse meals served for free, reduced fee and paid (ineligible) participants. The last monitoring visit by the Division of Public Health—Women's & Children's Health Section for Little Castle was in February 2006; Carolyn's 2 received a monitoring visit in July 2006. During the visits, the monitor noted noncompliance for both facilities that included lack of required documentation to support claims for reimbursement, lack of annual enrollment forms for each participant, misclassification of participant eligibility, lack of bi-lingual materials, improper levels of milk per participant, resulting in repayment of overbilled meals.

Based on our evaluation certain non-compliances still exist and are listed below. The non-compliances are as follows:

1. CAROLYN'S LITTLE CASTLE, INC. (LITTLE CASTLE) AND CAROLYN'S CHILD CARE #2, INC. (CAROLYN'S 2) SHOULD FALL UNDER THE MULTIPLE SITE FILING REQUIREMENTS UNDER ONE GRANT.

Little Castle and Carolyn's 2 provided what were reported to be separate financial records. However, there are numerous transactions between these entities that indicate this is actually one entity with two sites. The bank accounts and accounting records of both entities contain transactions made on behalf of the other. These transactions and other documentation indicate that Little Castle and Carolyn's 2 are not operating as separate entities.

The following issues identified from a sample of transactions support that Little Castle and Carolyn's 2 are one entity:

- The bank statements of Little Castle posted payments made on behalf of Carolyn's 2 on a regular basis.
- Carolyn's 2 payroll expenses, which were reported in its financial records, were paid with funds by checks from Little Castle's checking account.
- The food delivery bills for Little Castle, at times, were signed by Carolyn Hart, Executive Director of Carolyn's 2.
- Bank statements for Little Castle contained numerous checks made payable to cash and/or expenses signed by Carolyn Hart, Executive Director of Carolyn's 2 (see Table 1, page 4).
- Bank statements for Carolyn's 2 contained checks made out for cash and personal items by Latisha Turner, Director of Little Castle. (see Table 3, page 9)

- Carolyn Hart, Executive Director of Carolyn's 2, held and used a Little Castle bank account debit card; Latisha Turner, Director of Little Castle, reported she did not have a debit card.
- Latisha Turner, the Director of Little Castle, was given an annual evaluation by Carolyn Hart, the Executive Director of Carolyn's 2, on 12/04/2006, indicating that Ms. Turner is an employee, not an owner.
- Little Castle and Carolyn's 2 transportation vans and buses were located at both Little Castle and Carolyn's 2 sites during the two day review.
- Both Little Castle and Carolyn's 2 shared some of the same employees during the review period—July 2005 though March 2007.

Date of Transaction	Check number	Payable to	Reason	Amount
No date	5412	Cash	None stated	\$2,000.00
1/3/2005	debit	Cash withdrawal	None stated	\$600.00
2/14/2005	debit	Cash withdrawal	None stated	\$200.00
4/5/2005	debit	Cash withdrawal	None stated	\$400.00
5/17/2005	debit	Cash withdrawal	None stated	\$500.00
5/23/2005	1574	Cash	Supplies, gas	\$1,000.00
7/27/2005	1467	Williams Food	None stated	\$600.59
8/2/2005	1494	Insco	None stated	\$77.84
8/4/2005	1305	Maola Milk & Ice Cream	None stated	\$81.84
8/24/2005	1491	Williams Food	None stated	\$894.64
8/31/2005	1335	Shenna Goode	Carolyn's 2 payroll exp	\$534.42
8/31/2005	1337	Wanda Bell	Carolyn's 2 payroll exp	\$582.98
8/31/2005	1326	Crystal Vines	Carolyn's 2 payroll exp	\$503.01
12/19/2005	1570	Carolyn Hart	Food, supplies, Van insurance	\$2,000.00
1/31/2006	Bank Counter	Misc. Debit	None stated	\$1,500.00
2/28/2006	Bank Counter	Misc. Debit	None stated	\$1,100.00
5/2/2006	1586	Cash	None stated	\$1,000.00
6/21/2006	Bank Counter	Misc. Debit	None stated	\$3,000.00
7/5/2006	1592	Carolyn Hart	None stated	\$2,000.00
7/7/2006	1495	Carolyn Hart	None stated	\$300.00
12/22/06	1591	Plummer C. Hart	None stated	\$450.00
TOTAL WITHDRAWALS FROM LITTLE CASTLE MADE BY CAROLYN HART				\$11,350.00

Recommendation

The Division of Public Health should immediately review the grants written for both entities. Given the evidence that these two grantees are operating as one entity, the Division should take appropriate action to reflect this situation. Grant documentation and monitoring by the Division should be based on a multiple site grantee.

2. LITTLE CASTLE AND CAROLYN'S 2 BOTH LACK ADEQUATE CHARTS OF ACCOUNTS AND INTERNAL CONTROLS OVER GRANT FUNDS.

There were no written internal controls for either facility. Little Castle funds were being used to pay Carolyn's 2 payroll and other expenses, but the expenses were being recorded in Carolyn's 2 general ledger. Little Castle staff did not understand what internal controls were and asked for an example of controls. The personnel policies and procedures for Carolyn's Child Care #2 was used by both facilities. Additionally, neither facility tracked the expenditures of the Food Program as a separate program. The grant billing files did contain invoices; however, there was no evidence of request forms or attached check stubs to verify payment. Because of the co-mingling of funds and expenses, it was not evident in the financial records what expenses were actually incurred and chargeable to Little Castle or Carolyn's 2 grants. The lack of internal controls has resulted in the inability to provide the required documentation for the grant funds.

Recommendation

The Division of Public Health should immediately conduct site visits to review all expenses charged to the respective grants for these two grantees. Each entity should provide the required documentation to fully support claimed expenditures charged to their respective grants. Failure to provide the required documentation should result in repayment of reimbursements for which documentation is not supplied. (See next finding.)

If Little Castle and Carolyn's 2 are separate entities with separate grants, each should immediately set up financial accounting systems to report each program separately by funding source. All expenses should be recorded by funding source. Each entity should immediately stop further transactions within each other's bank accounts. Both facilities should establish written internal control policies and procedures for all financial transactions. These newly established internal controls should be communicated to all employees dealing with financial transactions, to include employees working with payroll and child attendance reports.

3. LITTLE CASTLE HAS OVER-BILLED THE CHILD AND ADULT CARE FOOD PROGRAM (FOOD PROGRAM) GRANT BY A MINIMUM OF \$3,826.25.

We reviewed a sample of Food Program billing documentation from a nine month period during fiscal years 2005, 2006 and 2007. Little Castle over-billed the Food Program grant by including and charging breakfast meals for school age children who did not attend the program in the mornings and did not receive breakfast. Time constraints prevented us from performing this same test for Carolyn's 2. However, four of the nine monthly invoices submitted to the grantor for reimbursement were signed by Carolyn Hart of Carolyn's 2. The over-billing of meals through the Food Program grant by Little Castle can lead to "termination for cause" and, if determined to be intentional, can result in fines of up to \$25,000 or imprisonment of not more than five years or both as stated in the signed contract, page 8, "Penalties for Fraud". Table 2 shows the calculation for the over-billing of the nine months tested.

Billing Month	Number of Breakfasts Billed	Actual Based on Attendance	Variance	Reimbursement Rate	Over-billed Amount
Jan. 2005	893	935	-42*	\$1.27	-\$ 53.34
Aug. 2005	1,635	1,259	376	\$1.27	\$477.52
April 2006	928	928	0	\$1.27	\$0
Sept. 2006	1,000	870	130	\$1.31	\$170.30
Oct. 2006	1,434	994	440	\$1.31	\$576.40
Nov. 2006	1,383	893	490	\$1.31	\$641.90
Dec. 2006	1,485	1,018	467	\$1.31	\$611.77
Jan. 2007	1,523	1,111	412	\$1.31	\$539.72
Mar. 2007	1,844	1,186	658	\$1.31	\$861.98
Totals	12,034	9,194	2,840		
School-aged Breakfasts Over-billed for Sampled Months					\$3,826.25
<i>*Addition error by Grantee</i>					

Recommendation

The Division of Public Health should seek immediate reimbursement of \$3,826.25 for all school age breakfasts not actually served during the months sampled. The Division should recalculate all the monthly billings submitted by this grantee to determine whether the grantee submitted inaccurate billings for other periods. Should other inaccurate billings be found, the Division should make a decision on further action. Little Castle management should develop a secondary review process of all Food Program monthly billing documents to help prevent errors in future grant billings. Based on the commingling of funds and the inability to separate financial transactions between Little Castle and Carolyn's 2, we strongly recommend that the Division

carefully examine the billings submitted by Carolyn's 2 for this same type problem.

4. LITTLE CASTLE DID NOT COMPLY WITH THE GRANT REQUIREMENTS WHEN DETERMINING ELIGIBILITY CLASSIFICATIONS THAT ESTABLISH THE REIMBURSEMENT RATES.

Each meal classification [FREE, REDUCED FEE AND PAID (INELIGIBLE) PARTICIPANTS] has an established rate, with "free" being the highest reimbursement rate. We were unable to determine the number of meals misclassified on monthly Food Program invoices because the enrollment forms and eligibility forms were either incomplete, changed to meet the free criteria, or not available. Most of the monthly billings reported free participants, which provides higher reimbursement for the grantee. During the evaluation period of July 2005 through March 2007, Little Castle received \$162,209.46 in food program funds, which are now in question due to the lack of adequate documentation. Little Castle could not locate or provide all the individual client files and/or client annual enrollment applications for participants that were billed under the Food Program grant. Examination of a sample for each fiscal year revealed:

- Review of fiscal year 2005 grant participants uncovered 2 missing client files, no enrollment forms provided, and 9 client eligibility applications missing of 72 sampled.
- Review of fiscal year 2006 grant participants uncovered 6 missing client files, 12 missing client annual enrollment forms, and 7 client eligibility applications missing of 74 sampled.
- Review of fiscal year 2007 grant participants uncovered 7 missing client files, 15 missing annual enrollment forms and client eligibility applications of 43 sampled.

Recommendation

The Division of Public Health should conduct a more thorough examination of participant files to determine appropriate action. We strongly recommend that the Division examine the participant records for Carolyn's 2 for the same types of problems.

At a minimum, Little Castle should have each participant fill out a new eligibility application with accurate financial information for billing and have on file new enrollment forms for all participants. Little Castle should review the specific grant documentation requirements and develop written policies and procedures on the process for collecting and maintaining client files to ensure compliance to all the Food Program grant requirements. Further, Little Castle needs to review enrollment forms for 2007 and make sure they are complete

for each participant and that each individual participant has a client file with all required information.

5. CONFLICT OF INTEREST SITUATIONS WERE EVIDENT AT LITTLE CASTLE AND CAROLYN'S 2.

In reviewing client data at Little Castle, we noted that Director Latisha Turner was one of the approved clients, a clear conflict of interest situation. Her eligibility form for the Food Program was approved in 2005 by Carolyn Hart, Executive Director of Carolyn's 2. In 2006 the eligibility forms were filled out and approved by Latisha Turner herself. Further, we also noted that Ms. Turner was receiving reduced child care from the partnership for children and was receiving food stamps. Her eligibility for the Food Program, the child care program, and food stamps is based on her recorded salary of \$7.00 per hour as Executive Director of Little Castle.

However, a review of Little Castle and Carolyn's 2 bank statements show numerous cash withdrawals on a regular basis by Ms. Turner. We were not able to determine whether these cash withdrawals were used for valid grant purposes or for personal use (i.e., additional salary). We copied a sample of checks made out for cash, summarized in Table 3, page 9, which illustrate our concern. Additionally, numerous debits for cash were noted in the bank statements reviewed. While Ms. Turner reported she did not have a debit card, we were not able to confirm this. We did not include any of the debit card withdrawals in the sample for this reason.

We also noted that at least two other employees of Little Castle and Carolyn's 2 were also participating in the Food Program, child care program, and food stamps. We question whether it is a conflict of interest for Little Castle and Carolyn's 2, since both individuals are employed by the grantees providing the Food Program.

Little Castle and Carolyn's 2 each filed a generic conflict of interest policy with the Division of Public Health before being awarded the Food Program grants. The policy submitted for both entities addresses conflicts of interest by Board members only. Little Castle and Carolyn's 2, however, do not have true Boards of Directors. As written, the policy does not comply with the requirements of G.S. 143-6.2(b1)¹ in that it does not address conflicts by management and employees. The policy should address situations in which any of these individuals may directly or indirectly benefit from the grant.

¹ North Carolina General Statute 143-6-2 was replaced by N.C.G.S. 143C-6-23 as of July 1, 2007. The Conflict of Interest Policy requirement (b) remains the same.

Table 3
Sample of Withdrawals Made by Latisha Turner
From Little Castle and Carolyn's 2 Accounts

Date of Transaction	Check number	Account	Payable to	Reason	Amount
8/31/2005	Counter draw	Little Castle	None	None stated	\$6,680.00
9/8/2005	1509	Little Castle	Cash	Supplies-Malinda	\$100.00
9/8/2005	1505	Little Castle	Cash	RCMT Home Improvement	\$1,100.00
9/12/2005	1517	Little Castle	Cash	None stated	\$467.90
9/13/2005	1514	Little Castle	Cash	Gas	\$120.00
9/14/2005	1516	Little Castle	Cash	None stated	\$60.00
9/23/2005	1531	Little Castle	Cash	None stated	\$200.00
9/29/2005	1540	Little Castle	Cash	None stated	\$125.00
11/10/2005	1570	Little Castle	Cash	None stated	\$600.00
11/14/2005	1572	Little Castle	Cash	Sabrina	\$390.00
12/1/2005	1586	Little Castle	Cash	Radio	\$250.00
2/28/2006	1417	Little Castle	Cash	Quality A	\$300.00
6/01/2006	5850	Carolyn's 2	Cash	None stated	\$75.00
6/20/2006	1471	Little Castle	Cash	Supply-general	\$340.00
6/02/2006	5870	Carolyn's 2	Cash	None stated	\$963.72
6/20/2006	5871	Carolyn's 2	James Doser	Little Castle Exp	\$260.00
6/20/2006	5869	Carolyn's 2	Wachovia	Williams Food	\$1,067.39
6/26/2006	5872	Carolyn's 2	Cash	None stated	\$395.00
7/7/2006	1493	Little Castle	Cash	None stated	\$3,204.89
7/12/2006	1498	Little Castle	Cash	None stated	\$500.00
7/16/2006	1504	Little Castle	Cash	Gas and supplies	\$200.00
7/20/2006	1509	Little Castle	Cash	Gas for van (Brown)	\$80.00
9/07/2006	3136	Carolyn's 2	Melinda Richardson	Food & Supplies	\$1,940.00
9/19/2006	3142	Carolyn's 2	Cash	None stated	\$1,842.30
9/24/2006	3143	Carolyn's 2	Melinda Richardson	Supply general	\$290.75
9/27/2006	3145	Carolyn's 2	Cash	None stated	\$2,562.23
9/14/2006	5988	Carolyn's 2	Cash	None stated	\$440.00
9/21/2006	5993	Carolyn's 2	Latisha Turner	Memo Insko	\$600.00
11/28/2006	3201	Carolyn's 2	Wachovia	Employment Com	\$1,800.00
12/11/2006	Counter draw	Little Castle	withdrawal	None stated	\$300.00
12/20/2006	Counter draw	Little Castle	None	None stated	\$700.00
Withdrawals by Latisha Turner from Little Castle and Carolyn's 2 Accounts					\$27,954.18

Recommendation

Department of Health and Human Services personnel responsible for the programs from which Ms. Turner and other staff members are receiving benefits should immediately investigate their eligibility further. If it is determined that any individual has provided fraudulent documentation to receive these services, then the Department should take immediate action as allowed under the terms of these programs. Additionally, the Division of Public Health personnel should review the requirements for a conflict of interest as outlined in G.S. 143-6.2(b)² and require all grantees to file policies that comply with the statutory requirement.

² North Carolina General Statute 143-6-2 was replaced by N.C.G.S. 143C-6-23 as of July 1, 2007. The Conflict of Interest Policy requirement (b) remains the same.

Little Castle and Carolyn's 2 management should immediately adopt and implement conflict of interest policies that meet the requirements of G.S. 143-6.2(b1)². The policies should address Board members, management, and employees, making it clear that no one may benefit either directly or indirectly from any State or Federal grant funds. The revised policies must be filed with each funding agency prior to the award of the next grant period.

6. CAROLYN'S LITTLE CASTLE, INC. (LITTLE CASTLE) AND CAROLYN'S CHILD CARE #2, INC. (CAROLYN'S 2) ARE NOT IN COMPLIANCE WITH NORTH CAROLINA GENERAL STATUTE 143C-6-23(c)³ REGARDING OVERDUE TAXES.

N.C.G.S. 143C-6-23(c) states:

No Overdue Tax Debts. – Every grantee shall file with the State agency or department disbursing funds to the grantee a written statement completed by that grantee's board of directors or other governing body stating that the grantee does not have any overdue tax debts, as defined by G.S. 105-243.1, at the federal, State, or local level. The written statement shall be made under oath and shall be filed before the disbursing State agency or department may disburse the grant funds. A person who makes a false statement in violation of this subsection is guilty of a criminal offense punishable as provided by G.S. 143C-10-1.

During the examination of grants funds, we noted documentation that Little Castle and Carolyn's 2 have overdue federal taxes. The grant agreement that Little Castle and Carolyn's 2 signed with the Department of Health and Human Services contained the required Certification of No Overdue Taxes signed and notarized by representatives of Little Castle and Carolyn's 2. Despite repeated requests, Little Castle and Carolyn's 2 have failed to provide documentation showing that either was in compliance with the requirements stated in G.S. 143C-6-23(c) at the time this document was executed.

Recommendation:

The Department of Health and Human Services should immediately suspend all payments to Little Castle and Carolyn's 2 under the various grants pending the provision of the requested documentation showing that Little Castle and Carolyn's 2 were in compliance with the terms of G.S. 143C-6-23(c). If Little Castle and Carolyn's 2 fail to provide the required documentation, then the Attorney General's Office should determine whether further action against Little Castle and Carolyn's 2 is warranted under G.S. 143C-10-1.

³ At the time the questioned grants were executed, N.C.G.S. 143-6.2(b2) contained the No Overdue Tax Debts requirement. N.C.G.S. 143C-6-23(c) became effective July 1, 2007 with no changes to the wording relative to overdue taxes.

GRANTEE'S RESPONSE

**CAROLYN'S CHILD CARE #2, INC.
PO BOX 612
ROCKY MOUNT, NC 27802
(252)451-4903**

**A written response to State Grants from Dept. of Health and Human Services,
Division of Public Health:**

1. Carolyn's Little Castle, Inc. and Carolyn's Child Care #2, Inc. should fall under the multiple site filing requirements under one grant.

Carolyn's Little Castle, Inc. and Carolyn's Child Care #2 Inc. are under multiple site filing. The financial records are separate for a better understanding. New Bank accounts will be set-up for each center for Child and Adult Care Food Program. All transactions will be separate from each center. There will be no bank statements with posted payments on behalf of the other center. Carolyn Hart, Executive Director of Carolyn's #2 will not sign any food delivery bills or checks for Carolyn's Little Castle. Latisha Turner, Director of Carolyn's Little Castle will not sign any food delivery bills or checks for Carolyn's Child Care #2. There will be no debit card for these new accounts (with no debit cards transactions will be more clearer). There will be no annual evaluations done on Latisha Turner by Carolyn Hart. Little Castle and Carolyn's #2 transportation vans and buses will not be used for each other center. Carolyn's Little Castle and Carolyn's #2 will not share the same employees.

2. Little Castle and Carolyn's 2 both lack adequate charts of accounts and internal control over grant funds.

Carolyn's Little Castle and Carolyn's #2 will immediately set up financial accounting systems to report each program separately by funding source. All expenses will be recorded by funding source. Each entity will immediately stop further transactions within each other's bank accounts. Both facilities will establish written internal control policies and procedures for all financial transactions. These newly established internal controls will be communicated to all employees dealing with financial transactions, to included employees working with payroll and child attendance reports.

3. Little Castle has over-billed the Child and Adult Care Food Program (Food Program) Grant by a minimum of \$3,826.25.

Carolyn's Little Castle management will develop a secondary review process of all Food Program monthly billing documents to help prevent errors in future grant billings. (Latisha Turner will use an assistant to secondary review all forms).

GRANTEE RESPONSE

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Carolyn's Little Castle will reimburse the Division of Public Health \$3,826.25 for its error.

4. Little Castle did not comply with the grant requirements when determining eligibility classifications that establish the reimbursement rates.

Carolyn's Little Castle will have each participant fill out a new eligibility application with accurate financial information for billing and have on file new enrollment forms for all participants. Carolyn's Little Castle will review the specific grant documentation requirements and develop written policies and procedures on the process for collecting and maintaining client files to ensure compliance to all the Food Program grant requirements. Carolyn's Little Castle will review enrollment forms for 2007 and make sure they are complete for each participant and that each individual participant has a client file with all required information.

5. Conflict of interest situations were evident at Little Castle and Carolyn's 2.

Carolyn's Little Castle and Carolyn's Child Care #2 management will immediately adopt and implement conflict of interest policies that meet the requirements of G.S. 143-6.2(b1). The policies should address Board members, management, and employees, making it clear that no one may benefit either directly or indirectly from any State or Federal grant funds. The revised policies will be filed with each funding agency prior to the award of the next grant period.

Sincerely,



**Carolyn Hart, Executive Director
Carolyn's Child Care #2, Inc.**



**Latisha Turner, Director
Carolyn's Little Castle, Inc.**