



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

STATE OF NORTH CAROLINA
Office of the State Auditor

2 S. Salisbury Street
20601 Mail Service Center
Raleigh, NC 27699-0601
Telephone: (919) 807-7500
Fax: (919) 807-7647
Internet <http://www.ncauditor.net>

June 20, 2007

Ms. Linda Holden-Cox, Administrator
Wayne Uplift Resource Association, Inc.
P. O. Box 1518
Goldsboro, NC 27533-1518

RE: State Grants.—Department of Health and Human Services—
State Fiscal Year 2005, \$105,234.71,
State Fiscal Year 2006, \$104,470.62.

Overview: Wayne Uplift Resource Association, Inc. is a community based agency offering numerous services funded by the United Way, donations and state grants. Currently, Wayne Uplift Resource has two grants with the North Carolina Department of Health and Human Services--the Girl Power prevention program administered by the Division of Social Services and the Teen Pregnancy Prevention program administered by the Division of Public Health.

Dear Ms. Holden-Cox,

We have completed an examination using certain limited procedures described below at Wayne Uplift Resource Association, Inc. related to its management of state grant funds. Our objective was to identify whether or not deficiencies in internal control; instances of noncompliance with laws, regulations, or provisions of contracts or grants agreements; and/or deficiencies in the management of financial resources existed based solely on the performance of these procedures.

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 the following:

- Interviewing personnel;
- Examining accounting records for the purpose of identifying state grant transactions;
- Examining documentation supporting selected transactions and balances;
- Reviewing available policies and procedures; and
- Reviewing available board minutes.

The results of these procedures conducted on June 13 and 14, 2007 did not disclose any internal control deficiencies, instances of noncompliance and/or other matters of concern. Since no significant matters of concern were detected, we do not require a response from your entity.

This letter 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 board of directors, management of Wayne Uplift Resource Association, 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
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LWMjr/rm

CC: Secretary Carmen Hooker Odom
Department of Health and Human Resources
Ms. Laketha Miller, Controller
Department of Health and Human Resources