



STATE OF NORTH CAROLINA  
Office of the State Auditor

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State Auditor

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September 11, 2007

Ms. Mildred Summerville, Contract Administrator  
Teaching Academics for Life Learning Outreach Ministries  
504 East Green St. Box 8  
Wilson, NC 27896

RE: State Grants from the Department of Health and Human Services  
State Fiscal Year 2005, \$100,244,  
State Fiscal Year 2006, \$26,198,  
State Grant from the Department of Public Instruction  
State Fiscal Year 2006, \$262,470

**Overview:** As part of its after school program, Teaching Academics For Life Learning Outreach Ministries provides structured academic and recreational activities for at risk children.

**Family Services Administration:** Provides funding through the Temporary Assistance for Needy Families (TANF) for after-school programs.

**Local Health Services:** Provides funding through the North Carolina Office of Minority Health and Health Disparities to enhance effective ways to deliver HIV/AIDS prevention and care services.

**21<sup>st</sup> Century Community Learning Center Program:** Grants provided through the Department of Public Instruction to increase the educational proficiency and skills for students attending schools with poverty levels above 40 percent. The programs are structured for after-school activities.

Dear Ms. Summerville:

We have completed an investigation, employing certain limited procedures as described below, related to Teaching Academics for Life Learning Outreach Ministries' management of State grant funds. 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 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 consisted of the following 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 results of the investigation conducted August 13 and August 28 did not disclose internal control deficiencies, instances of noncompliance and/or other matters of concern. Since no deficiencies, instances of noncompliance and/or other 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](http://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 Teaching Academics for Life Learning Outreach Ministries, 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/rfm

CC: Superintendent June Atkinson  
Department of Public Instruction  
Secretary Dempsey Benton  
Department of Health and Human Services  
Ms. Laketha Miller, Controller  
Department of Health and Human Services