



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

STATE OF NORTH CAROLINA
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September 5, 2007

Ms. Emily Osborne, Executive Director
Life after Life, Inc.
112 E. Elwood Ave.
PO Box 1946
Raeford, NC 28376

RE: State Grants from the Department of Health and Human Services
State Fiscal Year 2006, \$17,990.
State Grants from the Department of Administration
State Fiscal Year 2006, \$58,872

Overview: Life after Life is an organization that provides assistance to victims of domestic violence. The types of assistance can include but is not limited to being a victim's advocate, providing educational, employment and assistance to victims of domestic violence. The State grants were for providing these services.

Dear Ms. Osborne

We completed an investigation conducted on August 9, 2007 at Life after Life, Inc. related to its management of the State grant funds referenced above. We employed certain procedures, described below. Our objective was to identify whether or not deficiencies in internal control; instances of noncompliance with laws, regulations, and 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 consisted of interviewing personnel; examining accounting and other grant records for the purpose of identifying state grant transactions; examining documentation supporting selected transactions and balances; and reviewing available policies and procedures.

The results of these procedures did not disclose internal control deficiencies, instances of noncompliance, and/or other matters of concern. Thus, you do not need to provide a written response to this letter.

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 the Life after Life, 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/jhp

Cc: Secretary Dempsey Benton
Department of Health and Human Services
Ms. Laketha Miller, Controller
Department of Health and Human Services
Secretary Britt Cobb
Department of Administration
Jacqueline Jordan, Grants Administrator
Department of Administration
Diane Castellow, Central Region
Department of Administration