



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

STATE OF NORTH CAROLINA
Office of the State Auditor

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November 7, 2008

Mr. Wilson Daughtry, President
The Mattamuskeet Association
P.O. Box 81
Engelhard, NC 27824

RE: State Grants from the Department of Crime Control and Public Safety
State Fiscal Year 2005, \$134,001
State Fiscal Year 2006, \$309,450
State Fiscal Year 2007, \$301,444

Grant Overview:

The Mattamuskeet Association received grants resulting from the Federal Emergency Management Agency's disaster declarations from hurricanes Floyd and Isabel. Funding was used for various projects including road/dike repairs, pump station replacement, and debris removal.

Dear Mr. Daughtry:

We have completed a special review described below at The Mattamuskeet Association related to its management of state grant funds.

Our objective was to identify whether there were any instances of noncompliance with laws, regulations, and provisions of contracts or grants agreements; deficiencies in internal control; and/or deficiencies in the management of financial resources based on the performance of the procedures described below.

Procedures included, but were not limited to, interviewing personnel; examining accounting and other grant records for the purpose of identifying state grant transactions; and reviewing available policies and procedures.

The results of the special review did not disclose instances of noncompliance, internal control deficiencies, and/or other matters of concern. Since no significant matters of concern were detected, we do not require a response from your entity.

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Sincerely,

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

A handwritten signature in black ink that reads "Leslie W. Merritt, Jr." in a cursive script.

LWMjr/jhp

CC: Secretary Bryan Beatty
Department of Crime Control and Public Safety