



STATE OF NORTH CAROLINA

INVESTIGATIVE REPORT

CLEVELAND COUNTY SCHOOLS

SHELBY, NORTH CAROLINA

DECEMBER 2011

OFFICE OF THE STATE AUDITOR

BETH A. WOOD, CPA

STATE AUDITOR

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AUDITOR'S TRANSMITTAL

The Honorable Beverly Perdue, Governor
Dr. Bruce Boyles, Superintendent, Cleveland County Schools
Dr. John Hamrick, Jr., Chairman, Cleveland County Board of Education
Members of the North Carolina General Assembly

Ladies and Gentlemen:

Pursuant to North Carolina General Statute §147-64.6(c)(16), we have completed an investigation of allegations pertaining to Cleveland County Schools. The results of our investigation, along with recommendations for corrective action, are contained in this report.

Copies of this report have been provided to the Governor, the Attorney General and other appropriate officials in accordance with G.S. §147-64.6 (c) (12). We appreciate the cooperation received from the management and employees of Cleveland County Schools during our investigation.

Respectfully submitted,

A handwritten signature in cursive script that reads "Beth A. Wood".

Beth A. Wood, CPA
State Auditor

December 22, 2011

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INTRODUCTION

The Office of the State Auditor received a complaint through the *State Auditor's Hotline* concerning inappropriate activity by employees of Cleveland County Schools (School District). It was alleged that School District employees were using a School District procurement card to purchase items for personal use. It was also alleged that School District employees were misusing School District vehicles and equipment.

To conduct our investigation of this complaint, we performed the following procedures:

- Review of applicable North Carolina General Statutes and School District policies and procedures
- Examination of relevant School District documents and records
- Interviews with School District employees and management and individuals external to the School District

Traditionally, the Office of the State Auditor, in accordance with General Statutes, focuses its investigative efforts on the misuse of State funds or State employee misconduct. Through our analysis of the funding sources for the School District, we determined that the allegations were connected to local funds. Nevertheless, given the current economic and budgetary crisis faced by the State of North Carolina and local school districts, we elected to comment on the School District's use of local funds.

This report presents the results of our investigation. The investigation was conducted pursuant to North Carolina General Statute § 147-64.6 (c) (16).

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ORGANIZATION OVERVIEW

Cleveland County Schools (School District) is the 23rd largest local school district in North Carolina with approximately 16,000 students attending classes in 29 facilities. The School District was created in its current form when three independent school systems (Cleveland County Schools, Kings Mountain District Schools, and Shelby City Schools) completed their merger on April 13, 2004.

Currently, the School District is led by the nine-member Cleveland County Board of Education (Board). Board members are elected to at-large positions in non-partisan elections. Board members serve four-year, staggered terms with elections held in odd-numbered years.

The Board establishes School District policies, makes fiscal decisions, and reviews decisions of school personnel. The Board's specific responsibilities include electing a superintendent, establishing school attendance areas, adopting a school calendar, adopting courses of study, and approving a budget among other duties.

The School District's day-to-day operations are led by a superintendent who serves at the pleasure of the Board. The superintendent is charged with carrying out the policies established by the Board. Three assistant superintendents as well as directors of various administrative service functions provide additional administrative support.

The School District has two Plant Operations Divisions: one located in Shelby and one in Kings Mountain. Each Plant Operations Division is managed by a director who reports to the Assistant Superintendent for Operations. The Shelby Plant Operations Division has a staff of 21 employees while the Kings Mountain Plant Operations Division employs 18 individuals with five employees being shared between both offices.

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FINDINGS AND RECOMMENDATIONS

1. SCHOOL DISTRICT EMPLOYEES MISUSED PROCUREMENT CARDS.

The Shelby Plant Operations Director used his assigned procurement card to purchase equipment for his personal vehicle. In addition, the Shelby Plant Operations Director authorized the purchase of clothing for himself and his administrative assistant using the School District's procurement cards. Other procurement card purchases for items such as food for internal meetings, coffee, flowers for bereavement for employees' families, and a digital camera did not demonstrate appropriate concern for the use of public funds.

Tire and Equipment Purchases for Personal Vehicle

The Shelby Plant Operations Director admitted that he purchased two sets of tires (\$487.51 on December 23, 2009 and \$733.92 on November 16, 2010) for his personal pickup truck using his assigned School District procurement card. Our investigation revealed another procurement card purchase of tires (\$672.09) for the same vehicle by the Shelby Plant Operations Director on December 18, 2007. In addition, he told us that he purchased a truck bed cover (\$895.53) and tool boxes for his personal vehicle using the procurement card but justified those purchases by claiming that those items "will come out and stay here" if he leaves employment with the School District.

The Shelby Plant Operations Director believed the above purchases were justified because he used his personal vehicle for School District business. He said that, when he was promoted to this position, the former Assistant Superintendent and former Superintendent told him to "do whatever [his predecessor] did." He claimed that the prior Shelby Plant Operations Director¹ used his personal vehicle for School District business and was permitted to use School District funds to purchase items for that personal vehicle.

We discovered that the School District did not have written policies governing the use of personal vehicles. The Shelby Plant Operations Director said he received permission at the time of his promotion to use his personal vehicle for School District business and purchase items for the vehicle using School District funds. However, he did not sign any formal agreement that documented this approval.

The former Assistant Superintendent and the former Superintendent did not recall (nor did they deny) providing that verbal authorization to the Shelby Plant Operations Director. The current Assistant Superintendent for Operations said he had been unable to confirm the existence of a "verbal agreement." In addition, the Shelby Plant Operations Director and other Cleveland County Schools officials confirmed that there was no written agreement that detailed this arrangement. Without a written agreement, the Shelby Plant Operations Director had no evidence to support his claim that these purchases for his personal vehicle were authorized. Further, review of his procurement card monthly transaction logs indicated that he approved his own purchases without further approval by his superiors.

¹ The prior Shelby Plant Operations Director is deceased.

FINDINGS AND RECOMMENDATIONS (CONTINUED)

Travel Allowances

The Shelby Plant Operations Director received a \$400 per month “travel allowance.” School District officials confirmed that the travel allowance was intended to compensate² certain School District employees for traveling “within the county.” The Director of Finance said the expectation is that travel allowances cover “all travel expenses.”

However, the Shelby Plant Operations Director said that he was never informed at the time of his promotion about what the travel allowance covered. Instead, he just viewed the travel allowance as additional compensation. Further, the Shelby Plant Operations Director told us that he never signed a statement acknowledging the receipt or intent of the travel allowance.

We determined that the School District does not have a written policy covering travel allowances for School District officials.³ The lack of a written policy placed the School District at risk of paying for items otherwise covered by travel allowances. In fact, the Shelby Plant Operations Director used his procurement card for vehicle expenses that should have been covered by his monthly travel allowance.

Other Questionable Purchases

Our review of procurement card transactions revealed other questionable purchases by the Shelby Plant Operations staff. For example, we discovered the following:

- The Shelby Plant Operations Director authorized the purchase of clothing for himself (\$616.94 in eight separate purchases during July 2007 and July 2008) and the Administrative Assistant (\$246.69 in five separate purchases during October 2007 and July 2008). He explained that the prior Shelby Plant Operations Director had purchased clothing in lieu of uniforms for individuals in those positions although he had no written documentation to confirm that claim. Because other Plant Operations employees had five sets of uniforms purchased for them, he believed that it would be acceptable to make these purchases.

The Shelby Plant Operations Director said that previous purchasing directors had approved these purchases. The Administrative Assistant said “[the Shelby Plant Operations Director] gave me direct approval” to purchase clothing with the procurement card. School District officials discovered this issue in 2008 and discontinued the practice. However, no funds were required to be repaid.⁴

² In accordance with federal tax regulations, the travel allowances are included in each employee’s compensation. Employees do not receive a separate check; instead, the travel allowances are added to their salary and received in their monthly paycheck. As a result, the School District includes the travel allowances as a “nonaccountable plan” benefit on Form W-2, Wage and Tax Statement, at the end of each calendar year.

³ Each principal and assistant principal receives a monthly travel allowance as do the Superintendent, assistant superintendents, and 25 other administrative employees. In total, 95 School District employees receive travel allowances ranging from \$1,000 to \$9,600 annually.

⁴ During the course of our investigation, Cleveland County Schools management sought reimbursement for items Cleveland County Schools deemed as inappropriate use of procurement cards. As a result, the Shelby Plant Operations Director repaid \$3,464.67 in October 2011 for the cost of tires and clothing. The Administrative Assistant agreed to repay \$600.93 for the cost of clothing and has repaid \$300.93 thus far.

FINDINGS AND RECOMMENDATIONS (CONTINUED)

- The Shelby Plant Operations Director purchased a digital camera for \$1,415.27. While the alleged purpose for the digital camera may be legitimate (to photograph the status of construction and maintenance projects), we question the need for a higher end camera when a simple “point-and-shoot” model would suffice. The Shelby Plant Operations Director said that the purchase did not require approval by any of his superiors because the amount was below the purchasing threshold.
- The Administrative Assistant, upon instruction by the Shelby Plant Operations Director, purchased food for internal meetings. She said that she purchased food when the Shelby Plant Operations Director “brings someone in from out of town.” The Administrative Assistant said that she occasionally uses the procurement card to buy biscuits for employee staff meetings. The Shelby Plant Operations Director said that he authorized food purchases for “training lunches.” In addition, the Administrative Assistant said that she regularly purchased coffee, cream, and sugar for use by Plant Operations employees.
- The Administrative Assistant purchased flowers (\$187.69 total on four occasions) to send to employees who had deaths in their immediate families. The Shelby Plant Operations Director said, “That is the way it has always been done.”

We also determined that the School District utilizes over 200 procurement cards. While procurement card purchases require monthly approval by a department head, the widespread use and volume of transactions increases the risk that inappropriate transactions will be approved and paid.

In addition, every employee who receives a procurement card must sign an “Employee Procurement Card User Agreement.” The agreement specifies that employees “safeguard and protect our assets and the taxpayers’ money.” Further, the agreement requires that the user acknowledge that they “can not use the purchasing card for any illegal or personal use.” The agreement further denotes that “improper use of this card may result in revocation of the card and disciplinary action that may include termination and legal action.”

During such austere economic/budgetary times, School District officials should value every dollar, no matter the source of funding. Special attention should be paid to whether each purchase contributes to meeting the mission and objectives of the School District. School District policy requires “all employees to use district funds and other assets in the most-effective manner possible consistent with the primary mission of the Cleveland County Public Schools.”⁵

RECOMMENDATION

School District management should consider taking disciplinary action against the Shelby Plant Operations Director and should seek repayment for the items he purchased for his personal vehicle.

⁵ Board Policy Manual, Section 7000—Finance and Fiscal Management, Use of Funds

FINDINGS AND RECOMMENDATIONS (CONTINUED)

School District management should take more care in reviewing and approving each purchase made through procurement cards and should consider implementing additional approvals to prevent and detect misuse. Further, the School District should consider engaging an independent firm to perform a review of all procurement card purchases over the past three years. This review should include an evaluation of the number of procurement cards issued to employees.

The School District should establish a written policy on the use of personal vehicles. School District management should also develop a policy that defines travel allowance requirements and responsibilities. Each employee who receives a travel allowance should sign an acknowledgement that the receipt of the travel allowance precludes reimbursement for expenses covered by the allowance.

2. INTERNAL CONTROL DEFICIENCIES CONTRIBUTED TO EMPLOYEE MISUSE OF SCHOOL DISTRICT ASSETS.

The School District did not have appropriate internal controls to protect and prevent the misuse of certain assets. Several School District officials and employees said that a prior unwritten practice allowed School District employees to take School District assets, such as tools and other equipment, home for personal use. The Superintendent said that there had been a “practice” that employees could “take tools home and bring them back” and that there “hadn’t been controls” in place. The current Assistant Superintendent for Operations verified it was the School District’s “culture” that employees could use equipment for personal purposes as long as the equipment was returned. Other employees confirmed the existence of the informal practice and cited examples of personal use of School District assets.

Missing School District Assets

A “bucket” truck and a tractor were found on School District property in late March or early April 2011. School District officials were unaware of the ownership of these vehicles and did not initially recognize that they were School District assets that had been missing for years. Neither vehicle was included on the School District’s inventory listing, possibly due to an incomplete equipment inventory when the three school districts merged in 2004. Further, School District officials were unaware as to how these vehicles arrived on School District property.

An internal investigation by the current Assistant Superintendent for Operations and the Director of Administrative Services determined that the bucket truck had been parked on land owned by a Shelby Maintenance Mechanic. The Shelby Maintenance Mechanic admitted that he had transported the bucket truck to his property to assist in clearing trees. However, he said the bucket truck became inoperable and that he had been unable to repair the truck to return it to the School District.

The School District’s internal investigation determined that the truck had been parked on the Shelby Maintenance Mechanic’s property for over two years. The Shelby

FINDINGS AND RECOMMENDATIONS (CONTINUED)

Maintenance Mechanic disputed the length of time that the truck had been on his property (claiming it was only there since July 2010) but the county's Geographic Information Services (GIS) mapping revealed the truck was on his property in February 2009. In addition, the truck's last vehicle inspection was performed in September 2005 which indicated that the truck had not been in the School District's possession for over five years.

The Shelby Maintenance Mechanic told School District officials that he returned the truck in April because the Shelby Plant Operations Director held a meeting at which he told employees to return any School District equipment that had been taken. As a result of the internal investigation, the Shelby Maintenance Mechanic was placed on investigatory suspension.

The School District's internal investigation did not reveal any additional information about the tractor found on School District property. School District management could not determine where the tractor had been, who took it, or how it arrived on School District property.

Other Personal Use of School District Assets

The Shelby Plant Operations Director said that he authorized the use of School District trailers to assist with moving the Shelby Plant Operations Administrative Assistant to her new residence. The Shelby Plant Operations Director said that he and other Shelby Plant Operations employees used the trailer to assist with the Administrative Assistant's move. He said that they were "just trying to help out" and that it was conducted as "a lunch time deal." Further, the Shelby Plant Operations Director admitted that he used a digital camera that he purchased with his School District procurement card and also provided the digital camera to the Administrative Assistant and "others" for personal use.

One of the primary objectives of internal control is the safeguarding of an organization's assets. The absence of appropriate internal controls increased the School District's risk relative to safeguarding its assets. Allowing employees to take School District equipment home for personal use increased the risk that items would not be returned. Further, without clearly defined policies, School District management may not be able to impose disciplinary action if employees engage in inappropriate activities.

RECOMMENDATION

School District management should consider disciplinary action against individuals who misused School District assets. School District management should establish, monitor, and enforce policies that safeguard School District assets. Specifically, the School District should develop policies that explicitly prohibit the personal use of School District assets. A complete asset inventory should be performed to provide a baseline of School District assets. Management should periodically conduct unannounced physical inspections and inventories of assets to improve accountability.

FINDINGS AND RECOMMENDATIONS (CONTINUED)

3. SCHOOL DISTRICT EMPLOYEES DID NOT FOLLOW POLICIES AND PROCEDURES.

School District employees did not comply with existing policies and procedures regarding adequate documentation for payments, approval of expenditures, use of purchase orders, and submission of expense reports. For example:

- The Shelby Plant Operations Director and his Administrative Assistant used their assigned procurement cards to purchase clothing in 2007 without adequate receipts to support the purchases. The Purchasing Director discovered the lack of receipts during a subsequent review. While the Shelby Plant Operations Director provided a written letter to management that “takes responsibility for receiving the merchandise purchased,” neither he nor the Administrative Assistant were required to reimburse the School District for those purchases.

The *Procurement Credit Card User Manual* stated that the “Department Head is responsible for...ensuring all proper documentation is attached to the monthly account reconciliation.” Further, the manual specifies that “the authorized purchaser shall require the supplier to itemize the receipt or invoice.”

- The Shelby Plant Operations Director approved his own procurement card purchases. Our review of the 39 “Monthly Transaction Log for Procurement Credit Card” forms submitted between July 2007 and March 2011 revealed that the “Employee Signature” line was either left blank or signed as “same,” “see below,” “same person,” or “same as below.” Then, the Shelby Plant Operations Director signed the “Approved by” line. None of these logs were reviewed or approved by his supervisor (the Assistant Superintendent for Operations) or any higher level of management. Therefore, the Shelby Plant Operations Director used his assigned procurement card to make \$36,206.83 of unauthorized purchases.

The *Procurement Credit Card User Manual* requires that “The Principal/Department Head is responsible for reviewing all charges, ensuring purchases are appropriate, ensuring no prohibited items have been purchased...” The lack of further approval allowed the Shelby Plant Operations Director to make questionable purchases such as items for his personal vehicle, a high-end digital camera, an ice cream maker/freezer, and clothing.

- Items costing more than \$500 were purchased without the submission of a purchase order as required by School District policy. The Shelby Plant Operations Director purchased a truck bed cover (\$895.53), tires for his personal vehicle (\$733.92 and \$672.09), a video camera (\$709.86), an iPad (\$797.33), and a digital camera (\$1,415.27) using the procurement card without a corresponding purchase order.

The *Procurement Credit Card User Manual* stated that procurement card usage “is not intended to bypass appropriate purchasing procedures or business practices...For purchases exceeding \$500.00 please use the requisition process in

FINDINGS AND RECOMMENDATIONS (CONCLUDED)

order for finance to approve purchase prior to charges made to your card.” In addition, School District policy states that “all purchases of goods, services, and equipment costing more than \$500.00...shall be made on official purchase orders, properly approved, and executed.”⁶ As noted above, these purchases were not approved by anyone except the Shelby Plant Operations Director.

- The Shelby Plant Operations Director did not submit an “Expense Report” or “Request for Absence for Professional Leave” when he traveled to conferences. However, he confirmed to us that he had attended multiple training conferences and said he never requested any reimbursement for meals. Instead, he said that he charged the hotel and gasoline for his private vehicle to the School District’s procurement card.

School District policy requires that “all travel reimbursements shall be requested on the appropriate travel forms and shall be supported by receipts.”⁷ The Purchasing Director said that the Shelby Plant Operations Director was “supposed to file an expense report to reconcile the expenses to ensure they do not exceed the per diem expenses for meals and hotels.”

Reviews of procurement card transactions by designated approvers and the individuals who process payments should have detected these violations before payments were processed. The failure to identify these improper purchases revealed an internal control deficiency that School District management should address through additional staff training.

RECOMMENDATION

School District management should consider seeking repayment for any unauthorized or improper purchases. School District management should initiate a training program to ensure compliance with administrative policies and procedures. Specifically, management should ensure that all procurement card purchases are supported by appropriate documentation and approved by the employee’s supervisor.

⁶ Board Policy Manual, Section 6010—Support Services, Purchase Orders and Contracts

⁷ Board Policy Manual, Section 7650—Finance and Fiscal Management, Expense Authorization/Reimbursement

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December 20, 2011

The Honorable Beth A. Wood, State Auditor
State of North Carolina
2 South Salisbury Street
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Dear Ms. Wood:

This will serve to acknowledge the report of your findings and recommendations submitted to the Cleveland County Schools in response to your investigation of a complaint received through the State Auditors Hotline concerning allegations of inappropriate activity by employees of our district.

Our School District has worked diligently to cooperate with the Office of the State Auditor in the completion of this investigation. We appreciate the affirmation of that cooperation by the investigators during their visits, meetings and correspondence. It has been our intention and our practice to be transparent and provide all information requested to ensure public funds are used properly and with full accountability. The school system's intent is to assure that its limited resources are preserved solely for school use and that all staff adheres to the highest standards of conduct in upholding this standard.

In your correspondence accompanying the report you request a written response to your findings and recommendations defining corrective action taken or planned in this matter. Our actions to date and our plans for future action are included.

The total dollar value of personal purchases referenced in this report for repayment is \$2,757.15. The School District has received \$3,764.67 in repayment and has a repayment plan with an employee in place to receive another \$300, as a result of these improper personal expenditures. Further the Director of Maintenance has returned equipment purchased without proper authorization. In addition any school system equipment referenced in the report that was or may have been used for

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personal reasons has been returned to the school district (such as bucket truck, tractor, bed cover, tool boxes).

In instances where employees engaged in behavior inconsistent with our standards for the use of public funds, the School District has already taken personnel actions, in addition to obtaining repayment and the return of the equipment.

While it is clear the Director of Maintenance was using his own personal vehicle for the completion of his job responsibilities per his employment arrangement, the purchase of expendable parts and equipment for that vehicle is not permissible. Further, the school system agrees that clothing purchases referenced in the report were not acceptable and has received repayment for all such purchases. While these clothes were intended to be worn at work, the school system does not support the purchase with school funds of employee's personal clothing to be worn at work. These are considered personal purchases and are not acceptable.

The School District has reminded all appropriate staff that the purchasing cards are not to be used for unauthorized or improper purchases. An additional level of approval for those purchases has now been established. Executive level will review purchasing card expenditures to ensure they are appropriate.

Plans are underway to discontinue the use of school and departmental purchasing cards beginning with the 2012-2013 school year and to return to a purchase order/requisition process. The use of purchasing cards has already been discontinued in the Maintenance Department and cards have been revoked and collected. Multiple policies are included in the district policy manual addressing financial matters including the proper use of purchasing cards and the appropriate use of school funds. The district will review, edit and supplement policies to address the areas of concern raised in this report.

As a result of the merger of three former school districts in 2005 district leaders have had to confront many approaches and practices used in the past in the three former districts. One of those was an honor system for the use of equipment by employees in certain departments in at least one of those former districts. We have made it clear through written communication to employees that use of school owned

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equipment for personal purposes will not be permitted. This will now be an annual notification to employees.

Also at the time of merger, three separate inventory systems were utilized. Since that time, known assets of the district has been electronically inventoried. The inventory is managed and kept up to date with new purchases.

Equipment referenced in this report that was reported to be missing was not placed on the district assets inventory at the time of merger. The existence of those items was unknown to administrators currently serving the district. Upon notification that this equipment existed and had previously belonged to one of the former districts and had not been declared surplus by board action and disposed of properly, the district undertook efforts to locate and secure the equipment. All items were successfully recovered by the district.

Appropriate school district employees have been reminded in writing of board policies prohibiting the use of school-owned equipment for personal benefit. This information will become a part of the annual notification process for employees in these departments and positions.

While we take any financial irregularity seriously, we have in this case recovered all of the personal purchases and equipment identified in this report, taken appropriate personnel action, put in place safeguards and preventative measures, and will take further steps to guard against reoccurrences in the future. The school system's staff is hard-working and honest, with a strong dedication to students and our instructional mission. Our employees take actions each and every day to uphold the integrity and reputation of the school district and to refrain from any questionable conduct. In the limited instances when an employee does not uphold this standard, the school system will take appropriate action to address it and to prevent any reoccurrence.

As suggested in the report the School District will be engaging external auditors to provide feedback on past purchasing card transactions as well as practices and procedures involving the purchasing process. The district will also provide additional training in proper purchasing and inventory control for all school district

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administrators during the summer of 2012. This training will address areas identified in this report and those suggested by the external auditing firm.

Thank you for your review of these matters involving our school district and the opportunity to respond to the report and recommendations.

Sincerely,



John C. Hamrick, Jr., M.D., Chair
Board of Education



Bruce W. Boyles, Ed.D.
Superintendent

ORDERING INFORMATION

Copies of this report may be obtained by contacting the:

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