

STATE OF NORTH CAROLINA

FINANCIAL STATEMENT AUDIT REPORT OF CATAWBA COUNTY PARTNERSHIP FOR CHILDREN

HICKORY, NORTH CAROLINA

FOR THE YEAR ENDED JUNE 30, 2000

OFFICE OF THE STATE AUDITOR

RALPH CAMPBELL, JR.

STATE AUDITOR

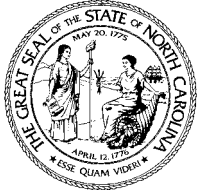
FINANCIAL STATEMENT AUDIT REPORT OF
CATAWBA COUNTY PARTNERSHIP FOR CHILDREN
HICKORY, NORTH CAROLINA
FOR THE YEAR ENDED JUNE 30, 2000

BOARD OF DIRECTORS

KARYN YAUSSY, CHAIRPERSON

ADMINISTRATIVE OFFICER

KIM LYKE, EXECUTIVE DIRECTOR



Ralph Campbell, Jr.
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.osa.state.nc.us>

AUDITOR'S TRANSMITTAL

The Honorable Michael F. Easley, Governor
The General Assembly of North Carolina
Board of Directors, Catawba County Partnership for Children

This report presents the results of our financial statement audit of the Catawba County Partnership for Children (Catawba Partnership) as of and for the year ended June 30, 2000. Our audit was made by authority of Article 5A of G.S. §147.

The accounts and operations of the Catawba Partnership were subject to audit procedures as we considered necessary for us to report on the accompanying financial statement. The audit procedures were conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States.

The audit of the Catawba Partnership was made in conjunction with the Early Childhood Initiatives (Smart Start) program authorized by G.S. 143B-168.10-.16. This statute created the North Carolina Partnership for Children, Inc. and required the implementation of local demonstration projects (local partnerships). The Catawba Partnership is one of these local partnerships. As such, the Catawba Partnership is a private nonprofit 501(c)(3) organization and is required by G.S. 143B-168.14(b) to have an annual financial and compliance audit conducted by the State Auditor.

The purpose of this report is to present the results of our audit on the accompanying financial statement. A summary of our reporting objectives and audit results are:

1. **Objective** - Express an opinion on the financial statement.

Results – The accompanying financial statement presents fairly, in all material respects, the amounts and disclosures made in accordance with the regulatory basis of accounting established by the North Carolina Partnership for Children, Inc. These matters are described in the Independent Auditor's Report.

2. **Objective** - Present instances of noncompliance, if any, with laws, regulations, contracts, or grants.

Results - Our tests disclosed no instances of noncompliance which require disclosure herein under *Government Auditing Standards*.

AUDITOR'S TRANSMITTAL (CONCLUDED)

3. **Objective** - Present significant deficiencies, if any, in internal control over financial reporting which could adversely affect the Catawba Partnership's ability to record, process, summarize, and report financial data in the financial statement.

Results - Our tests disclosed no material weaknesses in the internal control over financial reporting which require disclosure herein under *Government Auditing Standards*.

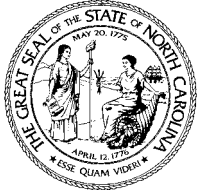
North Carolina General Statutes require the State Auditor to make audit reports available to the public. Copies of audit reports issued by the Office of the State Auditor may be obtained through one of the options listed in the back of this report.



Ralph Campbell, Jr.
State Auditor

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Ralph Campbell, Jr.
State Auditor

STATE OF NORTH CAROLINA
Office of the State Auditor

2 S. Salisbury Street
20601 Mail Service Center
Raleigh, NC 27699-0601
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Fax: (919) 807-7647
Internet <http://www.osa.state.nc.us>

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Catawba County Partnership for Children
Hickory, North Carolina

We have audited the accompanying Statement of Receipts, Expenditures, and Net Assets - Regulatory Basis of the Catawba County Partnership for Children (Catawba Partnership) as of and for the year ended June 30, 2000. This financial statement is the responsibility of the Catawba Partnership's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the accompanying financial statement was prepared on the regulatory basis of accounting as prescribed by the North Carolina Partnership for Children, Inc., which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the net assets of the Catawba County Partnership for Children as of June 30, 2000, and the results of its operations for the year then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 7, 2001 on our consideration of the Catawba Partnership's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with the independent auditor's report in considering the results of our audit.

INDEPENDENT AUDITOR'S REPORT (CONCLUDED)

Our audit was made for the purpose of forming an opinion on the basic financial statement of the Catawba County Partnership for Children taken as a whole. The accompanying supplementary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statement. The information in these schedules has been subjected to the auditing procedures applied in the audit of the basic financial statement and, in our opinion, is fairly stated in all material respects in relation to the basic financial statement taken as a whole.

This report is intended solely for the information and use of the management of the partnership, the North Carolina Partnership for Children, Inc., the Governor, and the General Assembly and is not intended to be, and should not be, used by anyone other than these specified parties.



Ralph Campbell, Jr.
State Auditor

March 7, 2001

Catawba County Partnership for Children
Statement of Receipts, Expenditures, and Net Assets - Regulatory Basis
For the Year Ended June 30, 2000

	Unrestricted Funds		Temporarily Restricted Funds	Total Funds
	Smart Start Fund	Other Funds		
Receipts:				
State Awards (less refunds of \$8,594)	\$ 2,788,453	\$ 14,500	\$ 0	\$ 2,802,953
Private Contributions		2,104		2,104
Special Fund Raising Events		2,291		2,291
Interest and Investment Earnings		25,490		25,490
Sales Tax Refunds		14,295		14,295
Total Receipts	2,788,453	58,680		2,847,133
Net Assets Released from Restrictions:				
Satisfaction of Program Restrictions		152	(152)	
	2,788,453	58,832	(152)	2,847,133
Expenditures:				
Programs:				
Child Care and Education Quality	939,093	1,406		940,499
Child Care and Education Affordability	77,720			77,720
Health and Safety	336,864			336,864
Family Support	1,016,296			1,016,296
Support:				
Management and General	253,015	27,391		280,406
Program Evaluation	21,977			21,977
Other:				
Sales Tax Paid		15,897		15,897
Total Expenditures	2,644,965	44,694		2,689,659
Excess of Receipts Over Expenditures	143,488	14,138	(152)	157,474
Net Assets at Beginning of Year	15,724	9,048	152	24,924
Net Assets at End of Year	\$ 159,212	\$ 23,186	\$ 0	\$ 182,398
Net Assets Consisted of:				
Petty Cash	\$ 150	\$ 200	\$ 0	\$ 350
Cash on Deposit	124,839	22,986		147,825
Refunds Due From Contractors	34,223			34,223
	\$ 159,212	\$ 23,186	\$ 0	\$ 182,398

The accompanying notes to the financial statement are an integral part of this statement.

CATAWBA COUNTY PARTNERSHIP FOR CHILDREN
NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2000

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Purpose - The Catawba County Partnership for Children (Catawba Partnership) is a legally separate nonprofit organization incorporated on April 23, 1994. The Catawba Partnership was established to develop and provide, through public and private means, early childhood education and development services for children and families. The Catawba Partnership is tax-exempt as an organization described in Section 501(c)(3) of the Internal Revenue Code.

B. Basis of Presentation - The accompanying financial statement presents all funds for which the Catawba Partnership's Board of Directors is responsible. In accordance with Statement of Financial Accounting Standards (SFAS) No. 117 "Financial Statements of Not-For-Profit Organizations," the accompanying financial statement presents information according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. As permitted by this Statement, temporarily restricted contributions received and expended in the same year are reported as unrestricted receipts rather than as temporarily restricted receipts.

Contributions that are temporarily restricted and not expended within the year received are reported as an increase in temporarily restricted net assets. When the restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of receipts, expenditures, and net assets as net assets released from restrictions.

The Catawba Partnership did not have any temporarily or permanently restricted net assets at June 30, 2000.

C. Basis of Accounting - The accompanying financial statement was prepared on the regulatory basis of accounting as prescribed by the North Carolina Partnership for Children, Inc. This basis differs from generally accepted accounting principles primarily because it recognizes long lived assets and other costs which benefit more than one period as expended in the year purchased; it recognizes revenue when received rather than when earned, and it recognizes expenditures when paid rather than when incurred.

NOTES TO THE FINANCIAL STATEMENT (CONTINUED)

D. Refunds Due From Contractors - Refunds due from contractors represent the unexpended amount of advances to contractors at year end which are to be refunded back to the State. As recoveries are collected, the receivable balance is reduced. Payments to the State for the recovered advances are recorded as a reduction to the state awards balance.

NOTE 2 - DEPOSITS

All funds of the Catawba Partnership are deposited in a board-designated bank which potentially subjects the Catawba Partnership to a concentration of credit risk. The Catawba Partnership had the following balances in established accounts at June 30, 2000:

	<u>Book Balance</u>	<u>Bank Balance</u>
Checking Account	<u>\$ 147,825</u>	<u>\$ 223,697</u>

The Catawba Partnership's deposits are with a commercial bank and insured by the FDIC up to \$100,000. The Catawba Partnership's bank deposits in excess of the FDIC insured limit totaled \$123,697 at June 30, 2000.

NOTE 3 - FUNDING FROM GRANT AWARDS

Smart Start Program - The Catawba Partnership's major source of revenue and support is from the State of North Carolina based on cost-reimbursement contracts with the North Carolina Partnership for Children, Inc. (NCPC) for the Smart Start Program. A significant reduction in the level of funding from the State could have an adverse effect on the operations of the Catawba Partnership and represents a concentration of credit risk as to the generation of revenue.

Associated with these contracts, the Catawba Partnership is responsible for developing a comprehensive, collaborative, long-range plan of services to children and families for the service-delivery area. During the year, the Department of Health and Human Services (DHHS) entered into contracts with and made payments to service providers selected by the Catawba Partnership. These service provider contracts are not reflected on the accompanying financial statement. However, a summary of the service provider contracts entered into by DHHS are presented on Schedule 3 accompanying the financial statement.

NOTES TO THE FINANCIAL STATEMENT (CONTINUED)

The Catawba Partnership was awarded \$2,792,647 under a current year Smart Start contract with NCPC and has received \$2,797,047 of this amount. The unexpended balance of this contract is subject to reversion to the State. The Partnership has returned \$158,169 of this contract to the State based on financial status reports submitted to NCPC subsequent to June 30, 2000. As allowed by program regulation, the unexpended balance of the current year contract is available for carry-forward to the subsequent year based on approved service plans by NCPC.

The Partnership expects to receive continued funding through new Smart Start contracts with the State.

NOTE 4 - RELATED PARTY TRANSACTIONS

Service Provider Contracts with Board Member Organizations - The board members of the Catawba Partnership are representative of various organizations that benefit from actions taken by the Board. It is the policy of the Catawba Partnership that board members not be involved with decisions regarding organizations they represent. During the year the Partnership entered into contracts with board member organizations for program activities as identified on Schedule 2 accompanying the financial statement. In addition, Schedule 3 identifies contracts entered into by DHHS with board member organizations for activities funded by the Partnership's Smart Start Allocation.

NOTE 5 - FUNCTIONAL EXPENDITURES

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of receipts, expenditures, and net assets. Also, Schedule 1, accompanying the financial statement, provides detail of the functional costs by their natural classification. Following are the functional categories presented in the accompanying financial statement and the services associated with those functions:

A. Program Functions

Child Care and Education Quality - Used to account for service activities including quality enhancement grants, early education enhancement programs, child care resource and referral, professional development, salary supplements or child care provider support.

Child Care and Education Affordability - Used to account for service activities including kindergarten orientation programs or public preschool classes.

NOTES TO THE FINANCIAL STATEMENT (CONTINUED)

Health and Safety - Used to account for service activities including dental screenings, dental education, comprehensive dental services, special needs – specialized therapy, information and resources or nutrition programs.

Family Support - Used to account for service activities including family resource centers, general family support, literacy projects, information and resources or family specialists.

B. Support Functions

Management and General - Expenditures that are not identifiable with a single program or fund-raising activity but are indispensable to the conduct of those activities and to an organization's existence, including expenditures for the overall direction of the organization, its general board activities, business management, general recordkeeping, budgeting, and related purposes.

Program Evaluation - Expenditures that are incurred to monitor the performance of service providers as to the delivery of services and adherence to the specific terms and conditions of the contracts.

NOTE 6 - COMMITMENTS AND CONTINGENCIES

The following is a schedule by years of future minimum rental payments required under leases that have noncancelable lease terms as of June 30, 2000:

<u>Fiscal Year</u>	<u>Operating Leases</u>
2001	\$ 7,039
2002	2,639
2003	2,639
2004	880
Total Minimum Lease Payments	\$ 13,197

Total rental expenditure for all operating leases was \$17,349 for the year ended June 30, 2000.

NOTES TO THE FINANCIAL STATEMENT (CONCLUDED)

NOTE 7 - PENSION PLAN

The Catawba Partnership has a Simplified Employee Pension (SEP) plan covering all full-time employees. Each full-time employee of the Catawba Partnership, as a condition of employment, is provided an Individual Retirement Account through an outside insurance company. The Catawba Partnership contributed 5% of gross wages for the year ended June 30, 2000. The Catawba Partnership does not own the accounts nor is liable for any other cost other than the required contribution.

For the year ended June 30, 2000, the Catawba Partnership had a total payroll of \$182,928, all of which was covered under the plan. The Partnership contributed \$8,870 for pension benefits during the year.

IRC Section 403(b) - All permanent employees who are at least half-time can participate in a tax sheltered annuity plan created under Internal Revenue Code Section 403(b). The employee's eligible contributions, made through salary reduction agreements, are exempt from federal and state income taxes until the annuity is received or the contributions are withdrawn. All costs of administering and funding this plan are the responsibility of the plan. No costs are incurred by the Catawba Partnership. The voluntary contributions by employees amounted to \$8,345 during the year ended June 30, 2000.

NOTE 8 - RESTRICTIONS ON NET ASSETS

Net Assets Released From Donor Restrictions - Net assets were released from donor restrictions during the fiscal year ended June 30, 2000, by incurring expenditures satisfying the restricted purposes as follows:

Purpose	Amount
Technical Assistance	\$ 132
Project Heart	20
	<u>\$ 152</u>

Catawba County Partnership for Children
Schedule of Functional Expenditures - Regulatory Basis
For the Year Ended June 30, 2000

Schedule 1

	Total	Personnel	Contracted Services	Supplies and Materials	Other Operating Expenses	Fixed Charges and Other Expenses	Property and Equipment Outlay	Services/ Contracts/ Grants	Participant Training Expense
Smart Start Fund:									
Programs:									
Child Care and Education Quality	939,093							939,093	
Child Care and Education Affordability	77,720							77,720	
Health and Safety	338,864							338,864	
Family Support	1,016,296	34,791	1,200	2,397	5,020	2,061	5,692	985,135	
	2,369,973	34,791	1,200	2,397	5,020	2,061	5,692	2,318,812	0
Support:									
Management and General	253,015	169,134	8,295	15,409	20,708	25,277	13,392	800	
Program Evaluation	21,977		13,367	8,810					
	274,992	169,134	21,662	24,019	20,708	25,277	13,392	800	0
Total Smart Start Fund Expenditures	2,644,965	203,925	22,862	26,416	25,728	27,338	19,084	2,319,612	0
Other Funds:									
Programs:									
Child Care and Education Quality	1,406	0	0	0	0	0	0	1,406	0
Support:									
Management and General	27,391	14,002	12,000	1,812	2,206	(2,779)	0	350	0
Other:									
Sales Tax Paid	15,897	0	0	15,897	0	0	0	0	0
Total Other Funds Expenditures	44,694	14,002	12,000	17,509	2,206	(2,779)	0	1,756	0

Catawba County Partnership for Children
Schedule of Contract and Grant Expenditures - Regulatory Basis
For the Year Ended June 30, 2000

Schedule 2

Organization Name	Smart Start Fund		Other Funds	
	Amount Advanced	Refund Due	Amount Advanced	Refund Due
Alice M. Rayford Center			1,406	
Catawba County Hispanic Ministry	42,000			
Catawba County Mental Health *	262,591	(6,400)		
Catawba County Public Health *	209,729	(20,882)		
Catawba County Schools *	334,500			
Catawba County Social Services *	187,950			
Catawba Memorial Hospital *	66,000			
Catawba Science Center	79,000			
Catawba Valley Community College *	32,522			
Children's Resource Center *	123,322	(6,646)		
ECCCM Head Start *	93,691			
FSNHOPE	13,870	(295)		
Hickory City Schools	7,720			
Hickory Fire Department	48,000			
Hickory Museum of Art	24,800			
Hickory Public Library *	278,325			
Lenoir-Rhyne College *	42,828			
Love N Care Day Care *	6,958			
Miss Millie's Day Care *	8,061			
NC Cooperative Extension	55,428			
Newton Conover Schools	45,545			
Sipes Orchard Home	100,000			
	2,062,840	(34,223)	1,406	0
Individuals:				
Quality Improvement Grants	285,195			
Scholarships/Bonus Awards	5,000		350	
Parents/Child Care Training	800			
	290,995	0	350	0
	2,353,835	(34,223)	1,756	0

*These organizations are represented on the Partnership's Board as described in Note 4 - Service Provider Contracts with Board Member Organizations.

***Catawba County Partnership for Children
Schedule of State Level Service Provider Contracts
For the Year Ended June 30, 2000***

Schedule 3

Organization Name	DHHS Contracts	NCPC Contracts	Total Contracts
Catawba County Department of Social Services - Subsidized Care	1,139,883		1,139,883
Catawba County Department of Social Services - Support Services	158,870		158,870
Child Care Services Association - WAGES	149,448		149,448
	1,448,201	0	1,448,201
*These organizations are represented on the Partnership's Board as described in Note 4 - Service Provider Contracts with Board Member Organizations.			
The information on this schedule provides a listing of service provider contracts entered into by the Department of Health and Human Services (DHHS) as described in Note 3 - Funding From Grant Awards.			

**Catawba County Partnership for Children
 Schedule of State Awards - Regulatory Basis
 For the Year Ended June 30, 2000**

Schedule 4

State Grantor/Pass-through Grantor/Program	Contract #	Receipts	Expenditures
State Awards:			
North Carolina Department of Health and Human Services			
Division of Child Development			
Pass-through from the North Carolina Partnership for Children, Inc.			
Early Childhood Initiatives Program (Prior Year)	#1-89-2-03-001	\$ (8,594)	\$ (904)
Early Childhood Initiatives Program (Current Year)	* #1-90-2-03-001	2,797,047	2,645,869
Computer Grant	N/A	2,500	
Multi-County Accounting and Contracting Grant	N/A	12,000	12,000
Total State Awards		\$ 2,802,953	\$ 2,656,965

*Programs with compliance requirements that have a direct and material effect on the financial statement.

***Catawba County Partnership for Children
Schedule of Property and Equipment
June 30, 2000***

Schedule 5

Furniture and Non-Computer Equipment	\$ 18,461
Computer Equipment/Printers	<u>8,922</u>
Total Property and Equipment	<u><u>\$ 27,383</u></u>

Note: The information on this schedule provides a summary of property and equipment with acquisition or donated cost of \$500 or more which were held by the Partnership at year end. On the regulatory basis of accounting, these items are expensed in the year purchased.

***Catawba County Partnership for Children
Schedule of Qualifying Match
For the Year Ended June 30, 2000***

Schedule 6

Match Provided at the Partnership Level:

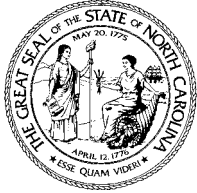
In-Kind Goods and Services	\$ 38,191
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Note: The in-kind donation amount presented above represents non-cash contributions received from non-state sources that meet the criteria for recognition per SFAS No. 116.

***Match Provided at the Contractor Level:
(Unaudited)***

Cash	\$ 45,471
In-Kind Goods and Services	<u>107,598</u>
	<u>\$ 153,069</u>

Note: The above amounts represent expenses, paid by cash or in-kind contributions, incurred by other participating non-State entities contracting with the local partnership. These amounts have been corroborated as to being reported to the local partnership and certified by the contractor. The amounts reported have been reviewed to determine they are verifiable and allowable per legislative requirements. However, we have not verified the amounts reported to the contractors' underlying records.



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**INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
THE FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Board of Directors
Catawba County Partnership for Children
Hickory, North Carolina

We have audited the financial statement of the Catawba County Partnership for Children (Catawba Partnership) as of and for the year ended June 30, 2000, and have issued our report thereon dated March 7, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Catawba Partnership's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Catawba Partnership's internal control over financial reporting in order to determine our auditing procedures for the purposes of expressing our opinion on the financial statement and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material

**INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
THE FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS (CONCLUDED)**

in relation to the financial statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the management of the partnership, the North Carolina Partnership for Children, the Governor, and the General Assembly and is not intended to be, and should not be, used by anyone other than these specified parties.



Ralph Campbell, Jr.
State Auditor

March 7, 2001

DISTRIBUTION OF AUDIT REPORT

In accordance with G.S. § 147-64.5 and G.S. § 147-64.6(c)(14), copies of this report have been distributed to the public officials listed below. Additional copies are provided to other legislators, state officials, the press, and the general public upon request.

EXECUTIVE BRANCH

The Honorable Michael F. Easley	Governor of North Carolina
The Honorable Beverly M. Perdue	Lieutenant Governor of North Carolina
The Honorable Richard H. Moore	State Treasurer
The Honorable Roy A. Cooper, III	Attorney General
Mr. David T. McCoy	State Budget Officer
Mr. Robert Powell	State Controller
Ms. Carmen Hooker Buell	Secretary, Department of Health and Human Services
Mr. Ashley Thrift	Chairman, Board of Directors North Carolina Partnership for Children, Inc.
Ms. Karen Ponder	Executive Director North Carolina Partnership for Children, Inc.

LEGISLATIVE BRANCH

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Senator Charlie Albertson	Representative Martha B. Alexander
Senator Frank W. Ballance, Jr.	Representative Flossie Boyd-McIntyre
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Senator Dan Robinson	Representative Wilma M. Sherrill
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