

FINANCIAL STATEMENT AUDIT REPORT OF
CLEVELAND COUNTY
PARTNERSHIP FOR CHILDREN, INC.
SHELBY, NORTH CAROLINA
FOR THE YEAR ENDED JUNE 30, 2001

PERFORMED UNDER CONTRACT WITH THE
NORTH CAROLINA OFFICE OF STATE AUDITOR
RALPH CAMPBELL, JR.

**FINANCIAL STATEMENT AUDIT REPORT OF
CLEVELAND COUNTY PARTNERSHIP FOR CHILDREN, INC.**

SHELBY, NORTH CAROLINA

FOR THE YEAR ENDED JUNE 30, 2001

BOARD OF DIRECTORS

EDWARD BAILES, CHAIRMAN

ADMINISTRATIVE OFFICER

CATHY PATTERSON, EXECUTIVE DIRECTOR



Ralph Campbell, Jr.
State Auditor

STATE OF NORTH CAROLINA

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AUDITOR'S TRANSMITTAL

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

This report presents the results of the financial statement audit of the Cleveland County Partnership for Children, Inc. for the year ended June 30, 2001. Crisp Hughes Evans LLP performed the audit under contract with the Office of the State Auditor, and their report is submitted herewith.

The audit of the Cleveland County Partnership for Children, Inc. 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 partnerships. The Cleveland County Partnership for Children, Inc. is one of these local partnerships. As such, the Cleveland County Partnership for Children, Inc. is a private nonprofit 501(c)(3) organization and is required by G.S. 143B-168.14 to have an annual financial and compliance audit conducted by the State Auditor. The State Auditor's authority to perform or coordinate all audit functions for state government is set forth in Article 5 of Chapter 147 of the North Carolina General Statutes.

The significant Smart Start expansion authorized in the 1998 fiscal year almost doubled the related audit burden placed on the Office of the State Auditor. Therefore, the General Assembly, in its 1998-99 Expansion Budget, gave recognition to the resources needed to provide the audit oversight required by statute. Those resources incorporated a combination of permanent positions and contract funding to make the Smart Start audit effort self-sustaining.

North Carolina General Statutes require the State Auditor to make audit reports available to the public. Copies of all 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.

A handwritten signature in cursive script that reads "Ralph Campbell, Jr.".

Ralph Campbell, Jr.
State Auditor

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Cleveland County Partnership for Children, Inc.
Shelby, North Carolina

We have audited the accompanying Statement of Receipts, Expenditures, and Net Assets - Regulatory Basis of the Cleveland County Partnership for Children, Inc. (Cleveland Partnership) as of June 30, 2001, and the related Statement of Functional Expenditures - Regulatory Basis for the year then ended. These financial statements are the responsibility of the Cleveland Partnership's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 statements. 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 statements were 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 accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets of the Cleveland Partnership for Children, Inc. as of June 30, 2001, and the results of its operations for the year then ended, on the basis of accounting described in Note 1.

INDEPENDENT AUDITORS' REPORT (CONCLUDED)

In accordance with *Government Auditing Standards*, we have also issued our report dated January 24, 2002 on our consideration of the Cleveland 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 auditors' report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the basic financial statements of the Cleveland County Partnership for Children, Inc. 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 statements. The information in these schedules has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements 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.

January 24, 2002

Crisp Hughes Evans LLP

Cleveland County Partnership for Children, Inc.

***Statement of Receipts, Expenditures, and Net Assets - Regulatory Basis
For the Year Ended June 30, 2001*** ***Exhibit A***

	Unrestricted Funds		Total Funds
	Smart Start Fund	Other Funds	
Receipts:			
State Awards (less refunds of \$193,087)	\$ 2,363,563	\$ -	\$ 2,363,563
Federal Awards		30,620	30,620
Private Contributions	-	19,847	19,847
Interest and Investment Earnings	-	5,166	5,166
Sales Tax Refunds	-	5,565	5,565
Other Receipts	25,742	3,155	28,897
Total Receipts	2,389,305	64,353	2,453,658
Expenditures:			
Programs:			
Child Care and Education Quality	573,222	33,545	606,767
Child Care and Education Affordability	818,859	7,185	826,044
Health and Safety	156,141	5,000	161,141
Family Support	483,753	2,454	486,207
Support:			
Management and General	292,087	5,560	297,647
Program Evaluation	44,936	3,698	48,634
Program Coordination	73,338	-	73,338
Other:			
Sales Tax Paid	-	9,412	9,412
Refund of Prior Year Grant	-	113	113
Total Expenditures	2,442,336	66,967	2,509,303
Deficiency of Receipts Over Expenditures	(53,031)	(2,614)	(55,645)
Net Assets at Beginning of Year	216,858	(6,124)	210,734
Net Assets at End of Year	\$ 163,827	\$ (8,738)	\$ 155,089
Net Assets Consisted of:			
Petty Cash	\$ -	\$ 300	\$ 300
Cash on Deposit	120,427	(8,997)	111,430
Refunds Due From Contractors	43,400	-	43,400
	163,827	(8,697)	155,130
Less: Funds Held for Others	-	(41)	(41)
	\$ 163,827	\$ (8,738)	\$ 155,089

The accompanying notes are an integral part of these statements.

Cleveland County Partnership for Children, Inc.
Statement of Functional Expenditures - Regulatory Basis
For the Year Ended June 30, 2001

Exhibit B

	Total	Personnel	Contracted Services	Supplies and Materials	Other Operating	Fixed Charges and Other	Property and Equipment Outlay	Services/ Contracts/ Grants	Participant Training
Smart Start Fund:									
Programs:									
Child Care and Education Quality	\$ 573,222	\$ 155,125	\$ 81,275	\$ 6,038	\$ 24,212	\$ 44,203	\$ 16,951	\$ 245,318	\$ 100
Child Care and Education Affordability	818,859	-	-	-	-	-	-	818,859	-
Health and Safety	156,141	-	-	-	-	-	-	156,141	-
Family Support	483,753	-	-	-	-	-	-	483,753	-
Support:									
Management and General	292,087	165,995	20,573	7,074	38,161	6,403	53,380	501	-
Program Evaluation	44,936	-	41,731	991	1,817	397	-	-	-
Program Coordination	73,338	26,033	1,587	8,649	6,732	828	10,263	19,246	-
Total Smart Start Fund Expenditures	\$2,442,336	\$ 347,153	\$ 145,166	\$ 22,752	\$ 70,922	\$ 51,831	\$ 80,594	\$1,723,818	\$ 100
Other Funds:									
Programs:									
Child Care and Education Quality	\$ 33,545	\$ 13,764	\$ 10,539	\$ 500	\$ 1,815	\$ 2,136	\$ -	\$ 4,791	\$ -
Child Care and Education Affordability	7,185	-	914	-	-	-	6,271	-	-
Health and Safety	5,000	-	-	-	-	-	-	5,000	-
Family Support	2,454	-	-	1,540	914	-	-	-	-
Support:									
Management and General	5,560	3	405	1,653	327	-	3,172	-	-
Program Evaluation	3,698	-	-	3,698	-	-	-	-	-
Other:									
Sales Tax Paid	9,412	-	-	9,412	-	-	-	-	-
Refunds of Prior Year Grant	113	-	-	-	-	-	-	113	-
Total Other Funds Expenditures	\$ 66,967	\$ 13,767	\$ 11,858	\$ 16,803	\$ 3,056	\$ 2,136	\$ 9,443	\$ 9,904	\$ -

The accompanying notes are an integral part of these statements.

CLEVELAND COUNTY PARTNERSHIP FOR CHILDREN, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2001

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Purpose - The Cleveland County Partnership for Children, Inc. (Cleveland Partnership) is a legally separate nonprofit organization incorporated on May 20, 1994. The Cleveland Partnership was established to develop and provide, through public and private means, early childhood education and developmental services for children and families. The Cleveland 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 statements present all funds for which the Cleveland 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 statements present 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.

The Cleveland Partnership did not have any temporarily or permanently restricted net assets at June 30, 2001.

C. Basis of Accounting - The accompanying financial statements were prepared on the regulatory basis of accounting as prescribed by the North Carolina Partnership for Children, Inc. This basis differs from accounting principles generally accepted in the United States of America 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.

However, unexpended advances to contractors that revert back to the State are recognized as a reduction to expenditures and an increase to net assets.

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

E. Funds Held For Others - Funds held for others includes amounts received that are fiduciary in nature in which the Partnership acts in an agency capacity. For the year ended, the Cleveland Partnership was holding amounts withheld from employee paychecks for distribution to taxing authorities.

NOTE 2 - DEPOSITS

All funds of the Cleveland Partnership are deposited with one commercial bank and insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. Deposits over the amount subjects the Cleveland Partnership to a concentration of credit risk. The Cleveland Partnership has an Automated Investment Plan to invest excess balances over an established target amount. The investment is in the bank's U.S. Government Agency Obligations and is not insured by the FDIC. Consequently, the Cleveland Partnership's bank deposits in excess of the FDIC insured limit totaled \$335,170 at June 30, 2001.

NOTE 3 - FUNDING FROM GRANT AWARDS

Smart Start Program - The Cleveland 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 Cleveland Partnership and represents a concentration of credit risk as to the generation of revenue.

Associated with these contracts, the Cleveland 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 Cleveland 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 2 accompanying the financial statements.

The Cleveland Partnership was awarded and has received \$2,556,650 under a current year Smart Start contract with NCPC. The unexpended balance of this contract is subject to reversion to the State. The Partnership has returned \$128,218 of this contract to the State based on financial status reports submitted to NCPC subsequent to June 30, 2001.

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 4 - RELATED PARTY TRANSACTIONS

Service Provider Contracts with Board Member Organizations - The board members of the Cleveland Partnership are representative of various organizations that benefit from actions taken by the Board. It is the policy of the Cleveland 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 1 accompanying the financial statements. In addition, Schedule 2 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 - Regulatory Basis. Also, the Statement of Functional Expenditures - Regulatory Basis provides detail of the functional costs by their natural classification. Following are the services associated with the functional categories presented in the accompanying financial statements:

A. Program Functions

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

Child Care and Education Affordability - Used to account for service activities including kindergarten orientation program, public preschool classes, scholarship program, and Head Start classrooms.

Health and Safety - Used to account for service activities including immunization support, comprehensive health services, comprehensive screenings, outreach nurses, and outreach plan to assess services.

Family Support - Used to account for service activities including ongoing parent education, community leadership, support services for children in crisis, family crisis intervention, literacy projects, transportation services, and school readiness program.

NOTES TO THE FINANCIAL STATEMENTS (CONCLUDED)

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.

Program Coordination - Expenditures that are incurred to coordinate the policies, procedures, and daily practices of service delivery. Also, cost associated with monitoring in-house and direct service provider activities.

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, 2001:

<u>Fiscal Year</u>	<u>Operating Leases</u>
2002	\$ 2,976
2003	2,520
2004	239
2005	239
2006	239
2007 and beyond	<u>239</u>
Total Minimum Lease Payments	\$ <u>6,452</u>

Total rental expenditure for all operating leases was \$3,406 for the year ended June 30, 2001.

NOTE 7 - DEFERRED COMPENSATION PLAN

The Cleveland Partnership offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan permits each participating employee to defer a portion of his or her salary until future years. An employee may participate in the plan after six months of full-time

NOTES TO THE FINANCIAL STATEMENTS (CONCLUDED)

employment; however, an employee must contribute to the plan in order to participate. The Cleveland County Partnership matches employee contributions dollar for dollar up to 5% of each employee's gross wages. All costs of administering and funding the plan are the responsibility of the plan participants.

For the year ended June 30, 2001, employee contributions totaled \$12,195 and the Partnership's matching contribution totaled \$11,225.

NOTE 8 - POST EMPLOYMENT HEALTH PLAN

The Cleveland Partnership offers its employees a post employment health plan which is designed to set aside resources for the payment of qualified medical expenses that employees incur after they leave employment. The eligibility criteria for employees is the same as noted above. The Cleveland Partnership provides 1% of each participating employee's gross wages to fund a post-employment health plan reimbursement account for unreimbursed qualifying medical care expenses. No reimbursements may be received prior to an employee's separation of service from the Partnership.

Cleveland County Partnership for Children, Inc.
Schedule of Contract and Grant Expenditures - Regulatory Basis
For the Year Ended June 30, 2001

Schedule 1

Organization Name	Smart Start Fund		Other Funds	
	Amount Advanced	Refund Due	Amount Advanced	Refund Due
Abuse Prevention Council	\$ 36,940	\$ -	\$ -	\$ -
Cleveland Community College	* 44,000	(547)	-	-
Cleveland Community Health Department	* 220,973	(26,341)	5,000	-
Cleveland County Schools	228,942	(1,855)	-	-
Communities in Schools	* 411,757	(214)	-	-
Cleveland Memorial Library	* 64,400	-	-	-
Kings Mountain District Schools	507,865	(10,219)	-	-
Mauney Memorial Library	10,732	(3,745)	-	-
Shelby City Schools	* 94,785	(479)	-	-
Refund of Prior Year Grant	-	-	113	-
Various Day Care Organizations	134,387	-	4,791	-
Individuals:				
Salary Supplements	12,437	-	-	-
	\$ 1,767,218	\$ (43,400)	\$ 9,904	\$ -

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

See Independent Auditors' Report.

Cleveland County Partnership for Children, Inc.
Schedule of State Level Service Provider Contracts
For the Year Ended June 30, 2001

Schedule 2

Organization Name	DHHS Contracts
Child Care Services Association - WAGES Program	* \$ 63,250
Cleveland County Department of Social Services - Subsidized Care	* 1,400,540
	\$ 1,463,790

* 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.

See Independent Auditors' Report.

Cleveland County Partnership for Children, Inc.
Schedule of Federal and State Awards - Regulatory Basis
For the Year Ended June 30, 2001

Schedule 3

<u>Federal/State Grantor/Pass-through Grantor/Program</u>	<u>Federal CFDA Number</u>	<u>Contract #</u>	<u>Receipts</u>	<u>Expenditures</u>
Federal Awards:				
US Department of Health and Human Services				
Pass-through from the North Carolina Department of Health and Human Services - Division of Child Development				
Child Care Development Block Grant	93.575	5857	\$ 29,493	\$ 34,545
Child Care Development Block Grant	93.575	5584	1,127	-
Total Federal Awards			<u>30,620</u>	<u>34,545</u>
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)	N/A	* 4188	150,310	-
Early Childhood Initiatives Program (Prior Year)	N/A	* 1-78-1-03-001	(133,530)	(187)
Early Childhood Initiatives Program (Prior Year)	N/A	* 1-89-1-03-001	(43,502)	16,355
Early Childhood Initiatives Program (Prior Year)	N/A	* 1-90-1-03-001	(166,365)	(2,264)
Early Childhood Initiatives Program (Current Year)	N/A	* 1-01-1-03-001	<u>2,556,850</u>	<u>2,428,432</u>
Total State Awards			<u>2,363,563</u>	<u>2,442,336</u>
Total Federal and State Awards			<u>\$ 2,394,183</u>	<u>\$ 2,476,881</u>

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

See Independent Auditors' Report.

Cleveland County Partnership for Children, Inc.

Schedule of Property and Equipment

For the Year Ended June 30, 2001

Schedule 4

Furniture and Non-Computer Equipment	\$	39,736
Computer Equipment/Printers		35,645
Leasehold Improvements		<u>120,152</u>
Total Property and Equipment	\$	<u>195,533</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.

See Independent Auditors' Report.

***Cleveland County Partnership for Children, Inc.
Schedule of Qualifying Match (Non-GAAP)
For the Year Ended June 30, 2001***

Schedule 5

Match Provided at the Partnership Level:

Cash	\$	19,847
In-Kind Goods and Services		<u>32,909</u>
	\$	<u>52,756</u>

Match Provided at the Contractor Level:

Cash	\$	540,388
In-Kind Goods and Services		<u>228,278</u>
	\$	<u>768,666</u>

Note: This schedule is presented in accordance with the program match requirement as provided for by North Carolina Session Law 1999-237, Section 11.48(l). The law allows for volunteer services to be valued for match purposes, a concept that deviates from accounting principles generally accepted in the United States of America.

See Independent Auditors' Report.



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

Board of Directors
Cleveland County Partnership for Children, Inc.
Shelby, North Carolina

We have audited the financial statements of the Cleveland County Partnership for Children, Inc. (Cleveland Partnership) as of and for the year ended June 30, 2001, and have issued our report thereon dated January 24, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 Cleveland Partnership's financial statements are 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 Cleveland Partnership's internal control over financial reporting in order to determine our auditing procedures for the purposes of expressing our opinion on the financial statements 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

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

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 in relation to the financial statements 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.

January 24, 2002

Crisp Hughes Evans LLP

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.

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Mr. David T. McCoy
Mr. Robert L. Powell
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Mr. Ashley Thrift

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North Carolina Partnership for Children, Inc.
Executive Director
North Carolina Partnership for Children, Inc.

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