

FINANCIAL STATEMENT AUDIT REPORT OF
THE MITCHELL-YANCEY COUNTY
PARTNERSHIP FOR CHILDREN, INC.
BURNSVILLE, 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
THE MITCHELL-YANCEY COUNTY PARTNERSHIP FOR CHILDREN,
INC.

BURNSVILLE, NORTH CAROLINA

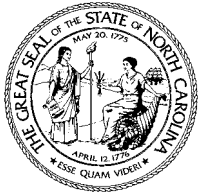
FOR THE YEAR ENDED JUNE 30, 2001

BOARD OF DIRECTORS

LYNDA KINNANE, CHAIRPERSON

ADMINISTRATIVE OFFICER

JENNIFER SIMPSON, 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, The Mitchell-Yancey County Partnership for Children, Inc.

This report presents the results of the financial statement audit of the The Mitchell-Yancey 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 The Mitchell-Yancey 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 The Mitchell-Yancey County Partnership for Children, Inc. is one of these local partnerships. As such, the The Mitchell-Yancey 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
The Mitchell-Yancey County Partnership for Children, Inc.
Burnsville, North Carolina

We have audited the accompanying Statement of Receipts, Expenditures, and Net Assets - Regulatory Basis of The Mitchell-Yancey County Partnership for Children, Inc. (Mitchell-Yancey 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 Mitchell-Yancey 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 Mitchell-Yancey County 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 AUDITOR'S REPORT (CONCLUDED)

In accordance with *Government Auditing Standards*, we have also issued our report dated February 27, 2002 on our consideration of The Mitchell-Yancey 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 Mitchell-Yancey 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.

February 27, 2002

Crisp Hughes Evans LLP

Mitchell-Yancey 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		Temporarily Restricted Funds	Total Funds
	Smart Start Fund	Other Funds		
Receipts:				
State Awards (less refunds of \$44,410)	\$ 569,339	\$ 24,000	\$ -	\$ 593,339
Local Awards	-	500	-	500
Private Contributions	-	27,888	1,500	29,388
Sales Tax Refunds	-	237	-	237
Total Receipts	569,339	52,625	1,500	623,464
Expenditures:				
Programs:				
Child Care and Education Quality	187,841	24,681	-	212,522
Child Care and Education Affordability	199,146	708	-	199,854
Health and Safety	83,559	1,230	-	84,789
Family Support	5,332	-	-	5,332
Support:				
Management and General	125,591	24,549	-	150,140
Program Evaluation	11,136	-	-	11,136
Other:				
Sales Tax Paid	-	967	-	967
Total Expenditures	612,605	52,135	-	664,740
Excess of Receipts Over (Under) Expenditures	(43,266)	490	1,500	(41,276)
Net Assets at Beginning of Year	44,410	6,747	-	51,157
Net Assets at End of Year	\$ 1,144	\$ 7,237	\$ 1,500	\$ 9,881
Net Assets Consisted of:				
Petty Cash	\$ -	\$ 150	\$ -	\$ 150
Cash on Deposit	921	7,087	1,500	9,508
Refunds Due From Contractors	223	-	-	223
	\$ 1,144	\$ 7,237	\$ 1,500	\$ 9,881

The accompanying notes are an integral part of these statements.

Mitchell-Yancey 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	\$ 187,841	\$ 28,691	\$ -	\$ 1,275	\$ 8,968	\$ 3,511	\$ 164	\$ 143,685	\$ 1,547
Child Care and Education Affordability	199,146	-	-	-	-	-	-	199,146	-
Health and Safety	83,559	-	-	-	-	-	-	83,559	-
Family Support	5,332	-	-	-	-	-	-	5,332	-
Support:									
Management and General	125,591	88,218	4,129	5,578	18,195	8,931	540	-	-
Program Evaluation	11,136	9,009	-	112	944	571	170	330	-
Total Smart Start Fund Expenditures	\$ 612,605	\$125,918	\$ 4,129	\$ 6,965	\$ 28,107	\$ 13,013	\$ 874	\$ 432,052	\$ 1,547
Other Funds:									
Programs:									
Child Care and Education Quality	\$ 24,681	\$ -	\$ 40	\$ 5,083	\$ 2,023	\$ -	\$ -	\$ 17,535	\$ -
Child Care and Education Affordability	708	-	-	-	708	-	-	-	-
Health and Safety	1,230	-	-	-	-	-	1,230	-	-
Support:									
Management and General	24,549	2,301	18,570	2,060	1,162	456	-	-	-
Other:									
Sales Tax Paid	967	-	-	967	-	-	-	-	-
Total Other Funds Expenditures	\$ 52,135	\$ 2,301	\$ 18,610	\$ 8,110	\$ 3,893	\$ 456	\$ 1,230	\$ 17,535	\$ -

The accompanying notes are an integral part of these statements.

THE MITCHELL-YANCEY COUNTY PARTNERSHIP FOR CHILDREN, INC.
NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2001

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Purpose - The Mitchell-Yancey County Partnership for Children, Inc. (Mitchell-Yancey Partnership) is a legally separate nonprofit organization incorporated on April 18, 1995. The Mitchell-Yancey Partnership was established to develop and provide, through public and private means, early childhood education and developmental services for children and families. The Mitchell-Yancey 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 Mitchell-Yancey 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.

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 Mitchell-Yancey Partnership did not have any 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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.

E. Use of Estimates - The financial statements include estimates and assumptions made by management for the allocation of joint costs. It is management's belief that these estimates are reasonable and fair.

NOTE 2 - DEPOSITS

All funds of The Mitchell-Yancey Partnership are deposited with one commercial bank and insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. Deposits over this amount subject The Mitchell-Yancey Partnership to a concentration of credit risk.

NOTE 3 - FUNDING FROM GRANT AWARDS

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

Associated with these contracts, The Mitchell-Yancey 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 Mitchell-Yancey 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 is presented on Schedule 2 accompanying the financial statements.

The Mitchell-Yancey Partnership was awarded and has received \$613,749 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 \$1,144

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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.

NOTE 4 - RELATED PARTY TRANSACTIONS

Service Provider Contracts with Board Member Organizations - The board members of The Mitchell-Yancey Partnership are representative of various organizations that benefit from actions taken by the Board. It is the policy of The Mitchell-Yancey 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 and the methods utilized to allocate joint cost:

A. Program Functions

Child Care and Education Quality - Used to account for service activities including: quality enhancement grants, child care resource and referral, salary supplements, and curriculum enhancement.

Child Care and Education Affordability - Used to account for service activities including: expand child care eligibility, eliminate waiting list, child care coordinator, Head Start summer program, supplement for quality, and transportation to child care.

Health and Safety - Used to account for service activities including: comprehensive dental services, and prenatal/newborn services.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Family Support - Used to account for service activities associated with transportation services.

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.

C. Allocation of Joint Costs

Expenditures benefiting more than one purpose were allocated as follows:

Other Costs - Other costs including occupancy cost (rent, utilities and maintenance), supplies and materials, and communication costs (telephone and printing) expenditures were allocated based on estimates of utilization.

NOTE 6 - COMMITMENTS AND CONTINGENCIES

Leases - 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	<u>\$ 6,050</u>
Total Minimum Lease Payments	<u>\$ 6,050</u>

Total rental expenditure for all operating leases was \$ 6,900 for the year ended June 30, 2001.

NOTES TO THE FINANCIAL STATEMENTS (CONCLUDED)

NOTE 7 - PENSION PLAN

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. The Mitchell-Yancey Partnership contributes up to a 5% of salary as a match to those contributions made by employees. The voluntary contributions by employees and the Mitchell-Yancey Partnership each amounted to \$4,857 during the year ended June 30, 2001.

NOTE 8 - RESTRICTIONS ON NET ASSETS

Temporarily Restricted Net Assets - All temporarily restricted net assets at June 30, 2001 are available for "start-up kit materials" and fees required to start a family child care home.

Mitchell-Yancey 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
Avery County Partnership for Children, Inc. (WAGE\$)	\$ 12,737	\$ -	\$ -	\$ -
Avery-Mitchell-Yancey Regional Library	-	-	300	-
Bakersville Children	-	-	13,120	-
Child Care Services Association	69	-	-	-
Church Street Preschool	-	-	2,000	-
Intermountain Children's Services	* 145,729	-	-	-
Mayland Community College	30,000	(9)	-	-
Mitchell County Transportation Authority	8,802	(102)	-	-
Spruce Pine Community Hospital	38,758	-	-	-
Toe River Arts Council	57,880	-	-	-
Toe River Health District	* 44,912	(111)	-	-
United Cerebral Palsy of North Carolina	73,000	-	-	-
Yancey County Transportation Authority	* 8,798	(1)	-	-
Individuals:				
Salary supplements	11,590	-	-	-
Stipends	-	-	2,115	-
	\$ 432,275	\$ (223)	\$ 17,535	\$ -

* 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.

Mitchell-Yancey 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 - WAGE\$	\$ 24,706
Mitchell/Yancey Counties Department of Social Services	* 120,314
	\$ 145,020

- * 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.

Mitchell-Yancey Partnership for Children, Inc.
Schedule of State Awards - Regulatory Basis
For the Year Ended June 30, 2001

Schedule 3

<u>State Grantor/Pass-through Grantor/Program</u>	<u>Contract #</u>	<u>Receipts</u>	<u>Expenditures</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)	1-90-5-19-001	\$ (44,410)	\$ -
Early Childhood Initiatives Program (Current Year) *	1-01-5-19-001	613,749	612,605
Multi-County Accounting and Contracting Grant	-	<u>24,000</u>	<u>24,000</u>
Total State Awards		<u><u>\$ 593,339</u></u>	<u><u>636,605</u></u>

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

See Independent Auditors' Report.

Mitchell-Yancey Partnership for Children, Inc.

Schedule of Property and Equipment

For the Year Ended June 30, 2001

Schedule 4

Furniture and Non-Computer Equipment	\$	13,205
Computer Equipment/Printers		24,793
Leasehold Improvements		<u>6,868</u>
Total Property and Equipment	\$	<u>44,866</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.

Mitchell-Yancey 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	\$	29,888
In-Kind Goods and Services		<u>2,326</u>
	\$	<u>32,214</u>

Match Provided at the Contractor Level:

Cash	\$	253,203
In-Kind Goods and Services		<u>2,133</u>
	\$	<u>255,336</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
The Mitchell-Yancey County Partnership for Children, Inc.
Burnsville, North Carolina

We have audited the financial statements of The Mitchell-Yancey County Partnership for Children, Inc. (Mitchell-Yancey Partnership) as of and for the year ended June 30, 2001, and have issued our report thereon dated February 27, 2002. 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 Mitchell-Yancey 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 Mitchell-Yancey 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. However, we noted a matter involving an issue of a management control nature that is described in the Audit Findings and Recommendations section of this report.

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.

February 27, 2002

Crisp Hughes Evans LLP

AUDIT FINDINGS AND RECOMMENDATIONS

Other Observations and Recommendations from the current audit - The condition and recommendation described below is not considered to be a reportable condition but is presented for your consideration to enhance existing control policies and procedures or identify areas to assist management in day to day operations.

1. CREDIT CARD POLICIES AND PROCEDURES

During the audit, we noted the Partnership maintains a credit card in the name of the Partnership. In recent years, we have noticed an increase in the abuse of organizational credit cards. Although we did not become aware of any problems with purchases made on the Partnership's credit card, we would like to remind management of the potential for abuse. To help minimize the risk, we recommend the Partnership consider increasing controls over the access and use of credit cards.

Partnership's Response: The credit card limit has been reduced to \$1,500 and the Board has approved a revision to the disbursements policy which prevents the Executive Director from signing checks for credit card payments.

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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The Honorable Beverly M. Perdue
The Honorable Richard H. Moore
The Honorable Roy A. Cooper, III
Mr. David T. McCoy
Mr. Robert L. Powell
Ms. Carmen Hooker Odom
Mr. Ashley Thrift

Governor of North Carolina
Lieutenant Governor of North Carolina
State Treasurer
Attorney General
State Budget Officer
State Controller
Secretary, Department of Health and Human Services
Chairman, Board of Directors
North Carolina Partnership for Children, Inc.
Executive Director
North Carolina Partnership for Children, Inc.

Ms. Karen Ponder

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N. C. House Speaker Pro-Tem
Director, Fiscal Research Division

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