

FINANCIAL STATEMENT AUDIT REPORT OF
NORTHAMPTON COUNTY
PARTNERSHIP FOR CHILDREN
JACKSON, 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
NORTHAMPTON COUNTY PARTNERSHIP FOR CHILDREN
JACKSON, NORTH CAROLINA
FOR THE YEAR ENDED JUNE 30, 2001

BOARD OF DIRECTORS

MELVIN BROADNAX, CHAIRMAN

ADMINISTRATIVE OFFICER

CATHY WHITAKER, 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, Northampton Partnership for Children, Inc.

This report presents the results of the financial statement audit of the Northampton 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 Northampton 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 Northampton Partnership for Children, Inc. is one of these local partnerships. As such, the Northampton 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 black ink that reads "Ralph Campbell, Jr." in a cursive script.

Ralph Campbell, Jr.
State Auditor

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Northampton County Partnership for Children
Jackson, North Carolina

We have audited the accompanying Statement of Receipts, Expenditures, and Net Assets - Regulatory Basis of the Northampton County Partnership for Children (Northampton 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 Northampton 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 Northampton County Partnership for Children 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 15, 2002 on our consideration of the Northampton Partnership's internal control over

INDEPENDENT AUDITORS' REPORT (CONCLUDED)

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 Northampton 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 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 15, 2002

Crisp Hughes Evans LLP

Northampton 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 \$5,226)	\$ 241,840	\$ 23,900	\$ 265,740
Private Contributions	-	386	386
Interest and Investment Earnings	-	142	142
Sales Tax Refunds	-	989	989
Total Receipts	<u>241,840</u>	<u>25,417</u>	<u>267,257</u>
Expenditures:			
Programs:			
Child Care and Education Quality	63,949	-	63,949
Child Care and Education Affordability	94,453	-	94,453
Health and Safety	17,078	-	17,078
Family Support	956	-	956
Support:			
Management and General	69,080	23,923	93,003
Other:			
Sales Tax Paid	-	1,054	1,054
Total Expenditures	<u>245,516</u>	<u>24,977</u>	<u>270,493</u>
Excess of Receipts Over (Under) Expenditures	(3,676)	440	(3,236)
Net Assets at Beginning of Year	<u>5,213</u>	<u>492</u>	<u>5,705</u>
Net Assets at End of Year	<u>\$ 1,537</u>	<u>\$ 932</u>	<u>\$ 2,469</u>
Net Assets Consisted of:			
Cash on Deposit	<u>\$ 1,537</u>	<u>\$ 932</u>	<u>\$ 2,469</u>

The accompanying notes are an integral part of these financial statements.

Northampton 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	\$ 63,949	\$ 40,083	\$ 258	\$ 8,168	\$ 7,132	\$ 1,034	\$ 7,274	\$ -	\$ -
Child Care and Education Affordability	94,453	202	-	-	-	-	-	94,251	-
Health and Safety	17,078	-	-	-	-	-	-	17,078	-
Family Support	956	-	-	-	-	-	-	956	-
Support:									
Management and General	69,080	38,195	4,616	1,456	15,293	6,718	2,802	-	-
Total Smart Start Fund Expenditures	\$ 245,516	\$ 78,480	\$ 4,874	\$ 9,624	\$ 22,425	\$ 7,752	\$ 10,076	\$ 112,285	\$ -
Other Funds:									
Support:									
Management and General	\$ 23,923	\$ 115	\$ 6,000	\$ 1,789	\$ 1,091	\$ -	\$ 2,953	\$ -	\$ 11,975
Other:									
Sales Tax Paid	1,054	-	-	1,054	-	-	-	-	-
Total Other Funds Expenditures	\$ 24,977	\$ 115	\$ 6,000	\$ 2,843	\$ 1,091	\$ -	\$ 2,953	\$ -	\$ 11,975

The accompanying notes are an integral part of these financial statements.

NORTHAMPTON COUNTY PARTNERSHIP FOR CHILDREN
NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2001

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Purpose - The Northampton County Partnership for Children (Northampton Partnership) is a legally separate nonprofit organization incorporated on May 13, 1994. The Northampton Partnership was established to develop and provide, through public and private means, early childhood education and developmental services for children and families. The Northampton 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 Northampton 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 Northampton 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.

D. 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 2 - DEPOSITS

All funds of the Northampton Partnership are deposited with one commercial bank and insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000.

NOTE 3 - FUNDING FROM GRANT AWARDS

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

Associated with these contracts, the Northampton 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, NCPC and the Department of Health and Human Services (DHHS) entered into contracts with and made payments to service providers selected by the Northampton Partnership. These service provider contracts are not reflected on the accompanying financial statement. However, a summary of the service provider contracts entered into by NCPC and DHHS are presented on Schedule 2 accompanying the financial statements.

The Northampton Partnership was awarded \$250,524 under a current year Smart Start contract with NCPC and has received \$247,066 of this amount. The unexpended balance of this contract is subject to reversion to the State. The Partnership has returned \$1,439 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 Northampton Partnership are representative of various organizations that benefit from actions taken by the Board. It is the policy of the Northampton Partnership that board members not be involved with decisions regarding organizations they represent. During the year, the Partnership entered

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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 NCPC and 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 associated with child care resource and referral.

Child Care and Education Affordability - Used to account for service activities associated with transportation to child care.

Health and Safety - Used to account for service activities including dental screenings and comprehensive health support.

Family Support - Used to account for service activities associated with teen parent/child program.

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.

NOTES TO THE FINANCIAL STATEMENTS (CONCLUDED)

C. Allocation of Joint Costs

Expenditures benefiting more than one purpose were allocated as follows:

Salaries and Benefits - Allocated based on employee time reports.

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

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	\$ 7,140
2003	5,940
2004	5,940
2005	5,940
2006	<u>4,412</u>
Total Minimum Lease Payments	<u>\$ 29,372</u>

Total rental expenditure for all operating leases was \$6,003 for the year ended June 30, 2001.

Northampton 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	
	Amount Advanced	Refund Due
Northampton County Health Department	\$ 17,268	\$ -
Twin County Rural Health Department	766	-
Rich Square Child Development Center	22,166	-
Little Bee's Child Care Center	16,158	-
Peahill Unity Day Care Center	17,645	-
Community Action Child Care Center	38,282	-
	\$ 112,285	\$ -

- * 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.

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

Schedule 2

Organization Name	DHHS Contracts
Northampton County Department of Social Services	* \$ 210,432

* This organization is 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.

Northampton 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)	* 1-90-5-21-001	\$ (5,226)	\$ -
Early Childhood Initiatives Program (Current Year)	* 1-01-5-21-001	247,066	245,516
Accounting and Contracting Grant (Current Year)	N/A	12,000	11,875
Capacity Building Project	N/A	11,900	11,900
Total State Awards		<u>\$ 265,740</u>	<u>\$ 257,391</u>

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

See Independent Auditors' Report.

Northampton Partnership for Children, Inc.
Schedule of Property and Equipment
For the Year Ended June 30, 2001

Schedule 4

Furniture and Non-Computer Equipment	\$	4,841
Computer Equipment/Printers		<u>8,901</u>
Total Property and Equipment	\$	<u><u>13,742</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.

See Independent Auditors' Report.

Northampton 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	\$	386
In-Kind Goods and Services		<u>2,602</u>
	\$	<u>2,988</u>

Match Provided at the Contractor Level:

Cash	\$	<u>43,160</u>
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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
Northampton County Partnership for Children
Jackson, North Carolina

We have audited the financial statements of the Northampton County Partnership for Children (Northampton Partnership) as of and for the year ended June 30, 2001, and have issued our report thereon dated January 15, 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 Northampton 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 Northampton 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

**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)**

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 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.

We did, however, notice other matters involving issues of a management control nature that are 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.

January 15, 2002

Crisp Hughes Evans LLP

AUDIT FINDINGS AND RECOMMENDATIONS

Material Findings and Recommendations from Prior Audits - The following presents the status of a material finding and recommendation presented in the prior year audit report that affected the current year audit of the financial statements.

1. LACK OF SUPPORTING DOCUMENTATION:

In prior audits invoices and cancelled checks were not available to support various disbursements made throughout the year.

The finding is resolved.

Recommendations from the Current Audit - The following are management control issues related to the efficiency and effectiveness of operations.

2. DONATED SERVICES

During our audit we noted that documentation supporting donated services was not signed by the individual whose services were supplied to the partnership, and were, therefore, not allowed to be used as matching contributions. We recommend the partnership require all time reports substantiating services donated to the partnership and to direct service providers be signed by the individual providing the service.

Partnership's Response: We have taken steps to implement the management suggestions recommended in the report.

3. LIABILITY INSURANCE

Due to staff turnover during the year, insurance coverage under officers and directors and general liability policies lapsed for two months before the policies were renewed. We recommend the board take an active role in monitoring the terms of all insurance policies.

Partnership's Response: We have taken steps to implement the management suggestions recommended in the report.

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 L. Powell	State Controller
Ms. Carmen Hooker Odom	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.

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Senator Anthony E. Rand	Majority Leader of the N.C. Senate
Senator Patrick J. Ballantine	Minority Leader of the N.C. Senate
Representative N. Leo Daughtry	Minority Leader of the N.C. House of Representatives
Representative Joe Hackney	N. C. House Speaker Pro-Tem
Mr. James D. Johnson	Director, Fiscal Research Division

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