



STATE OF NORTH CAROLINA

FINANCIAL STATEMENT AUDIT REPORT OF

ROCKINGHAM COUNTY PARTNERSHIP FOR CHILDREN, INC.

WENTWORTH, NORTH CAROLINA

FOR THE YEAR ENDED JUNE 30, 2001

OFFICE OF THE STATE AUDITOR

RALPH CAMPBELL, JR.

STATE AUDITOR

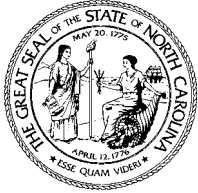
FINANCIAL STATEMENT AUDIT REPORT OF
ROCKINGHAM COUNTY PARTNERSHIP FOR CHILDREN, INC.
WENTWORTH, NORTH CAROLINA
FOR THE YEAR ENDED JUNE 30, 2001

BOARD OF DIRECTORS

JULIUS J. GWYN, CHAIRMAN

ADMINISTRATIVE OFFICER

PAULA H. RAKESTRAW, EXECUTIVE DIRECTOR



Ralph Campbell, Jr.
State Auditor

STATE OF NORTH CAROLINA
Office of the State Auditor

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AUDITOR'S TRANSMITTAL

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

This report presents the results of our financial statement audit of the Rockingham County Partnership for Children, Inc. (Rockingham Partnership) for the year ended June 30, 2001. Our audit was made by authority of Article 5A of G.S. §147.

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

The audit of the Rockingham 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 Rockingham Partnership is one of these local partnerships. As such, the Rockingham 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 statements. A summary of our reporting objectives and audit results are:

1. **Objective** - Express an opinion on the accompanying financial statements and supplementary information.

Results – The accompanying financial statements present 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. The accompanying supplementary information presents information that is fairly stated in all material respects in relation to the basic financial statements.

AUDITOR'S TRANSMITTAL (CONCLUDED)

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*.

3. **Objective** - Present significant deficiencies, if any, in internal control over financial reporting which could adversely affect the Rockingham 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*.

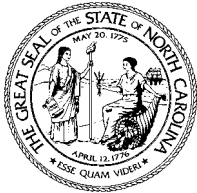
North Carolina General Statutes require the State Auditor to make audit reports available to the public. Copies of audit reports issued by the Office of the State Auditor may be obtained through one of the options listed in the back of this report.

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

Ralph Campbell, Jr.
State Auditor

TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITOR’S REPORT	1
FINANCIAL STATEMENTS	
EXHIBITS	
A - Statement of Receipts, Expenditures, and Net Assets - Regulatory Basis.....	3
B - Statement of Functional Expenditures - Regulatory Basis.....	4
Notes to the Financial Statements.....	5
SUPPLEMENTARY SCHEDULES	
1 Schedule of Contract and Grant Expenditures - Regulatory Basis	10
2 Schedule of State Level Service Provider Contracts	11
3 Schedule of State Awards - Regulatory Basis	12
4 Schedule of Property and Equipment.....	13
5 Schedule of Qualifying Match (Non-GAAP)	14
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 <i>GOVERNMENT AUDITING</i> <i>STANDARDS</i>	15
DISTRIBUTION OF AUDIT REPORT	17



Ralph Campbell, Jr.
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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Rockingham County Partnership for Children, Inc.
Wentworth, North Carolina

We have audited the accompanying Statement of Receipts, Expenditures, and Net Assets - Regulatory Basis of the Rockingham County Partnership for Children, Inc. (Rockingham 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 Rockingham 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 generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets of the Rockingham 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2001 on our consideration of the Rockingham 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

INDEPENDENT AUDITOR'S REPORT (CONCLUDED)

accordance with *Government Auditing Standards* and should be read in conjunction with the independent auditor's 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 Rockingham 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.

A handwritten signature in black ink, reading "Ralph Campbell, Jr." in a cursive script.

Ralph Campbell, Jr.
State Auditor

November 16, 2001

Rockingham 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 \$344,045)	\$ 1,102,724	\$ 12,000	\$ 0	\$ 1,114,724
Private Contributions		42,563	15,523	58,086
Special Fund Raising Events		510		510
Interest and Investment Earnings		16,382		16,382
Other Receipts		6,231		6,231
Total Receipts	1,102,724	77,686	15,523	1,195,933
Net Assets Released from Restrictions:				
Satisfaction of Program Restrictions		1,028	(1,028)	
	1,102,724	78,714	14,495	1,195,933
Expenditures:				
Programs:				
Child Care and Education Quality	546,260	7,046		553,306
Child Care and Education Accessibility and Availability	248,254	10,000		258,254
Child Care and Education Affordability	101,197	100		101,297
Health and Safety	156,899	19,281		176,180
Family Support	119,515	2,017		121,532
Support:				
Management and General	158,888	21,827		180,715
Program Evaluation	36,574			36,574
Program Coordination	39,401			39,401
Other:				
Sales Tax Paid		7,963		7,963
Total Expenditures	1,406,988	68,234		1,475,222
Excess of Receipts Over Expenditures	(304,264)	10,480	14,495	(279,289)
Net Assets at Beginning of Year	344,045	5,696	3,159	352,900
Net Assets at End of Year	\$ 39,781	\$ 16,176	\$ 17,654	\$ 73,611
Net Assets Consisted of:				
Cash on Deposit	\$ 38,172	\$ 16,176	\$ 17,654	\$ 72,002
Refunds Due From Contractors	1,609			1,609
	\$ 39,781	\$ 16,176	\$ 17,654	\$ 73,611

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

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

Exhibit B

	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	546,260	99,948	41,756	12,459	36,793	1,586	36,410	317,308	
Child Care and Education Accessibility and Availability	248,254							248,254	
Child Care and Education Affordability	101,197							101,197	
Health and Safety	156,899							156,899	
Family Support	119,515			5,976	6,278	1,255		106,006	
	1,172,125	99,948	41,756	18,435	43,071	2,841	36,410	929,664	0
Support:									
Management and General	158,888	57,876	798	6,185	13,862	1,960	76,807		1,400
Program Evaluation	36,574	5,280	28,090	154	971	329	1,750		
Program Coordination	39,401	26,496	32	1,618	5,175	302	5,778		
	234,863	89,652	28,920	7,957	20,008	2,591	84,335	0	1,400
Total Smart Start Fund Expenditures	1,406,988	189,600	70,676	26,392	63,079	5,432	120,745	929,664	1,400
Other Funds:									
Programs:									
Child Care and Education Quality	7,046			120	3,531			3,013	382
Child Care and Education Accessibility and Availability	10,000		10,000						
Child Care and Education Affordability	100							100	
Health and Safety	19,281		17,038	2,243					
Family Support	2,017			661	830	185			341
	38,444	0	27,038	3,024	4,361	185	0	3,113	723
Support:									
Management and General	21,827	0	6,319	0	183	0	15,325	0	0
Other:									
Sales Tax Paid	7,963	0	0	7,963	0	0	0	0	0
Total Other Funds Expenditures	68,234	0	33,357	10,987	4,544	185	15,325	3,113	723

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

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Purpose - The Rockingham County Partnership for Children, Inc. (Rockingham Partnership) is a legally separate nonprofit organization incorporated on September 14, 1995. The Rockingham Partnership was established to develop and provide, through public and private means, early childhood education and developmental services for children and families. The Rockingham 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 Rockingham 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 Rockingham 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 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 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 Rockingham Partnership are deposited with one commercial bank and insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. Deposits over this amount subjects the Rockingham Partnership to a concentration of credit risk. At June 30, 2001, the Rockingham Partnership's bank deposits in excess of the FDIC insured limit was \$122,568.

NOTE 3 - FUNDING FROM GRANT AWARDS

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

Associated with these contracts, the Rockingham 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 Rockingham 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 Rockingham Partnership was awarded \$1,447,001 under current year Smart Start contracts with NCPC and has received \$1,446,769 of these amounts. The unexpended balance of this contract is subject to reversion to

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

the State. The Partnership has returned \$39,711 of these contracts 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 Rockingham Partnership are representative of various organizations that benefit from actions taken by the Board. It is the policy of the Rockingham 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 NCPC 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, professional development, salary supplements, child care provider support, or child care resources and materials.

Child Care and Education Accessibility and Availability - Used to account for service activities including an increase in child care spaces or outreach plans to assess services.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Child Care and Education Affordability - Used to account for service activities including expansion of child care eligibility or public preschool classes.

Health and Safety - Used to account for service activities including dental treatment, comprehensive health services, or child abuse and neglect intervention.

Family Support - Used to account for service activities including teen parent/child program, parenting skills training, ongoing parent education, community leadership, family crisis intervention, family literacy, transportation services, information and resources, or school readiness 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.

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, costs associated with monitoring in-house and direct service provider activities.

C. Allocation of Joint Costs

Expenditures benefiting more than one purpose were allocated as follows:

Salaries and Benefits - Allocated based on estimated time spent by employees for each function.

Other Costs - Other costs including supplies and materials and communication costs (telephone and printing) were allocated based on estimates of utilization.

NOTE 6 - COMMITMENTS AND CONTINGENCIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Total rental expenditure for all operating leases was \$404 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) after two years of employment. The Rockingham Partnership contributed 3% of gross wages for the year ended June 30, 2001. All costs of administering and funding this plan are the responsibility of the plan. No costs are incurred by the Rockingham Partnership.

For the year ended June 30, 2001, the Rockingham Partnership contributed \$1,244 for pension benefits during the year.

NOTE 8 - RESTRICTIONS ON NET ASSETS

A. Temporarily Restricted Net Assets - Temporarily restricted net assets at June 30, 2001 are available for the following purposes:

Purpose	Amount
Early Childhood Degree Scholarships	\$ 2,131
Dental Sealant Program	862
Director's Institute Leadership Program	90
Building Renovations	14,571
	<u>\$ 17,654</u>

B. Net Assets Released From Donor Restrictions - Net assets were released from donor restrictions during the fiscal year ended June 30, 2001, by incurring expenditures satisfying the restricted purposes as follows:

Purpose	Amount
Literacy Program	\$ 646
Early Childhood Degree Scholarships	382
	<u>\$ 1,028</u>

Rockingham 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
Child Care Services Association			2,863	
Help, Incorporated	42,240			
Rockingham County Council on Aging	*	48,668	(345)	
Rockingham County Department of Public Health	*	130,574	(935)	
Rockingham County Public Library	*	35,682	(275)	
Rockingham County Schools	*	363,948	(54)	
Various Day Care Providers		261,902	250	
Volunteer Families for Children		26,614		
	909,628	(1,609)	3,113	0
Individuals:				
Scholarships/Bonus Awards	21,645	0	0	0
	931,273	(1,609)	3,113	0

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

Schedule 2

12

Rockingham County Partnership for Children, Inc.**Schedule of State Awards - Regulatory Basis****For the Year Ended June 30, 2001****Schedule 3**

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)	* 1-90-5-27-001	\$ (344,045)	\$ (70)
Early Childhood Initiatives Program (Current Year)	* 1-01-5-27-001	1,361,965	1,322,254
Early Childhood Initiative Program (Encumbrance)	* 1-01-5-27-001E	84,804	84,804
Multi-Accounting and Contracting Grant	N/A	12,000	12,000
Total State Awards		\$ 1,114,724	\$ 1,418,988
* Programs with compliance requirements that have a direct and material effect on the financial statement.			

Rockingham County Partnership for Children, Inc.

Schedule of Property and Equipment

For the Year Ended June 30, 2001

Schedule 4

Furniture and Non-Computer Equipment	\$ 17,632
Computer Equipment/Printers	20,671
Buildings	104,475
Land	130,061
Leasehold Improvements	3,212
Total Property and Equipment	\$ 276,051

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.

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

Schedule 5

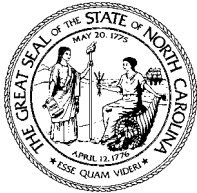
Match Provided at the Partnership Level:

Cash	\$ 62,966
In-Kind Goods and Services	7,453
	<u>\$ 70,419</u>

Match Provided at the Contractor Level:

Cash	\$ 204,519
In-Kind Goods and Services	61,181
	<u>\$ 265,700</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 generally accepted accounting principles.



Ralph Campbell, Jr.
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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
Rockingham County Partnership for Children, Inc.
Wentworth, North Carolina

We have audited the financial statements of the Rockingham County Partnership for Children, Inc. (Rockingham Partnership) as of and for the year ended June 30, 2001, and have issued our report thereon dated November 16, 2001. 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 Rockingham 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 Rockingham 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 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

**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)**

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.



Ralph Campbell, Jr.
State Auditor

November 16, 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.

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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.

LEGISLATIVE BRANCH

Appointees to the Joint Legislative Commission on Governmental Operations

Senator Marc Basnight, Co-Chairman	Representative James B. Black, Co-Chairman
Senator Charlie Albertson	Representative Martha B. Alexander
Senator Frank W. Ballance, Jr.	Representative Flossie Boyd-McIntyre
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DISTRIBUTION OF AUDIT REPORT (CONCLUDED)

Other Legislative Officials

Representative Philip A. Baddour, Jr.
Senator Anthony E. Rand
Senator Patrick J. Ballantine
Representative N. Leo Daughtry
Representative Joe Hackney
Mr. James D. Johnson

Majority Leader of the N.C. House of Representatives
Majority Leader of the N.C. Senate
Minority Leader of the N.C. Senate
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February 15, 2002

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