

FINANCIAL STATEMENT AUDIT REPORT OF
TYRRELL COUNTY SMART START, INC.
COLUMBIA, 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

TYRRELL COUNTY SMART START, INC.

COLUMBIA, NORTH CAROLINA

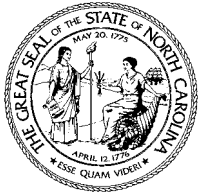
FOR THE YEAR ENDED JUNE 30, 2001

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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, Tyrrell County Smart Start, Inc.

This report presents the results of the financial statement audit of the Tyrrell County Smart Start, 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 Tyrrell County Smart Start, 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 Tyrrell County Smart Start, Inc. is one of these local partnerships. As such, the Tyrrell County Smart Start, 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
Tyrrell County Smart Start, Inc.
Columbia, North Carolina

We have audited the accompanying Statement of Receipts, Expenditures, and Net Assets - Regulatory Basis of the Tyrrell County Smart Start, Inc. (Tyrrell 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 Tyrrell 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 Tyrrell County Smart Start, 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 February 6, 2002 on our consideration of the Tyrrell Partnership's internal control over financial

INDEPENDENT AUDITORS' REPORT (CONCLUDED)

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 Tyrrell County Smart Start, 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 6, 2002

Crisp Hughes Evans LLP

Tyrrell County Smart Start, Inc.

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

Exhibit A

	Unrestricted Funds		
	Smart Start Fund	Other Funds	Total Funds
Receipts:			
State Awards (less refunds of \$8,219)	\$ 115,108	\$ 22,850	\$ 137,958
Private Contributions	-	100	100
Special Fund Raising Events	-	1,015	1,015
Sales Tax Refunds	-	718	718
Total Receipts	<u>115,108</u>	<u>24,683</u>	<u>139,791</u>
Expenditures:			
Programs:			
Child Care and Education Quality	6,191	-	6,191
Child Care and Education Accessibility and Availability	28,000	-	28,000
Child Care and Education Affordability	22,945	-	22,945
Support:			
Management and General	56,060	22,850	78,910
Fund Raising	-	131	131
Other:			
Sales Tax Paid	-	156	156
Total Expenditures	<u>113,196</u>	<u>23,137</u>	<u>136,333</u>
Excess of Receipts Over Expenditures	1,912	1,546	3,458
Net Assets at Beginning of Year	6,219	(721)	5,498
Net Assets at End of Year	<u>\$ 8,131</u>	<u>\$ 825</u>	<u>\$ 8,956</u>
Net Assets Consisted of:			
Cash on Deposit	\$ 8,716	\$ 898	\$ 9,614
Less: Funds Held for Others	585	73	658
	<u>\$ 8,131</u>	<u>\$ 825</u>	<u>\$ 8,956</u>

The accompanying notes are an integral part of these statements.

Tyrrell County Smart Start, 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
Smart Start Fund:								
Programs:								
Child Care and Education Quality	\$ 6,191	\$ -	\$ 5,248	\$ 945	\$ -	\$ -	\$ -	\$ -
Child Care and Education Accessibility and Availability	28,000	-	-	-	-	-	-	28,000
Child Care and Education Affordability	22,945	-	-	-	-	-	-	22,945
Support:								
Management and General	56,060	38,651	3,954	1,620	7,758	3,501	576	-
Total Smart Start Fund Expenditures	\$ 113,196	\$ 38,651	\$ 9,200	\$ 2,565	\$ 7,758	\$ 3,501	\$ 576	\$ 50,945
Other Funds:								
Support:								
Management and General	\$ 22,850	\$ 7,075	\$ 4,925	\$ -	\$ 10,850	\$ -	\$ -	\$ -
Fund Raising	131	-	-	-	131	-	-	-
Other:								
Sales Tax Paid	156	-	-	156	-	-	-	-
Total Other Funds Expenditures	\$ 23,137	\$ 7,075	\$ 4,925	\$ 156	\$ 10,981	\$ -	\$ -	\$ -

The accompanying notes are an integral part of these statements.

TYRRELL COUNTY SMART START FOR CHILDREN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2001

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Purpose - The Tyrrell County Smart Start, Inc. (Tyrrell Partnership) is a legally separate nonprofit organization incorporated on May 28, 1996. The Tyrrell Partnership was established to develop and provide, through public and private means, early childhood education and developmental services for children and families. The Tyrrell 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 Tyrrell 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 Tyrrell 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 with 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, amounts withheld from employee paychecks or other amounts received in an agency capacity are recorded as funds held for others.

D. 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 Tyrrell Partnership was holding amounts withheld from employee paychecks for distribution to taxing authorities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 2 - DEPOSITS

All funds of the Tyrrell 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 Tyrrell Partnership to a concentration of credit risk.

NOTE 3 - FUNDING FROM GRANT AWARDS

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

Associated with these contracts, the Tyrrell Partnership is responsible for developing a comprehensive, collaborative, long-range plan of services to children and families for the service-delivery area.

The Tyrrell Partnership was awarded and has received \$121,327 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 \$8,131 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 Tyrrell Partnership are representative of various organizations that benefit from actions taken by the Board. It is the policy of the Tyrrell 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.

NOTES TO THE FINANCIAL STATEMENTS (CONCLUDED)

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 professional development and school readiness programs.

Child Care and Education Accessibility and Availability - Used to account for service activities associated with outreach plan to assess services.

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

Fund Raising - Expenditures that are incurred in inducing others to contribute money, securities, time, materials, or facilities for which the contributor will receive no direct economic benefit.

NOTE 6 - PENSION PLAN

The Tyrrell Partnership did not have a pension plan in place for its employees. However, the Executive Director of the Tyrrell Partnership is provided, as part of the benefit package, an additional \$1,000 per year to be applied to an individual retirement plan. The Partnership has no liability for any other cost.

Tyrrell County Smart Start, 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
Economic Improvement Council - Head Start	* \$ 17,245	\$ -
Tyrrell County Public Schools	* 28,000	-
	45,245	-
Individuals:		
Child Care Scholarships	5,700	-
	\$ 50,945	\$ -

- * 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.

Tyrrell County Smart Start, Inc.
Schedule of State Awards - Regulatory Basis
For the Year Ended June 30, 2001

Schedule 2

<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)	1-90-5-31-001	\$ (6,219)	\$ -
Early Childhood Initiatives Program (Current Year)	* 1-01-1-07-001	121,327	113,196
Multi-County Accounting and Contracting			
Grant (Current Year)	N/A	12,000	12,000
Child Care Capacity Building Initiative	N/A	10,850	10,850
Total State Awards		<u>\$ 137,958</u>	<u>\$ 136,046</u>

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

See Independent Auditors' Report.

Tyrrell County Smart Start, Inc.
Schedule of Property and Equipment
For the Year Ended June 30, 2001

Schedule 3

Furniture and Non-Computer Equipment	\$ 11,491
Computer Equipment/Printers	12,380
Leasehold Improvements	<u>9,000</u>
Total Property and Equipment	<u>\$ 32,871</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.

Tyrrell County Smart Start, Inc.

Schedule of Qualifying Match (Non-GAAP)

For the Year Ended June 30, 2001

Schedule 4

Match Provided at the Partnership Level:

Cash	\$ 1,115
In-Kind Goods and Services	<u>5,352</u>
	<u>\$ 6,467</u>

Match Provided at the Contractor Level:

Cash	\$ 918
In-Kind Goods and Services	<u>4,977</u>
	<u>\$ 5,895</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
Tyrrell County Smart Start, Inc.
Columbia, North Carolina

We have audited the financial statements of the Tyrrell County Smart Start, Inc. (Tyrrell Partnership) as of and for the year ended June 30, 2001, and have issued our report thereon dated February 6, 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 Tyrrell 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, which are reported in the Audit Findings and Recommendations section of this report, 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 Tyrrell 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. However, we noted a certain matter involving the internal

**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)**

control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Tyrrell Partnership's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition noted as a result of our audit is described in the Audit Findings and Recommendations section of this report:

Finding

1. Control Environment

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition described above to be a material weakness.

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 6, 2002

Crisp Hughes Evans LLP

AUDIT FINDINGS AND RECOMMENDATIONS

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

1. CONTROL ENVIRONMENT

During the prior year audit, it was reported that the Partnership Board should develop, approve, and implement written policies and procedures; establish guidelines for fiscal accountability; and fully document the activities of the Board in the Partnership's minutes.

This finding is partially resolved. The Partnership Board has developed policies and procedures; however, we noted instances where the Partnership was not adhering to those policies, particularly in the area of contract management and monitoring. The following conditions were noted during the current audit:

- Evidence to support the monitoring of contract activities was not available.
- No documentation was available to support the site visits that had been made by Partnership staff.

The achievement of the Tyrrell Partnership's goals is dependent on the effectiveness of its contract management system and its monitoring of contractor performance.

Recommendation: We recommend the Tyrrell Partnership implement contract management and monitoring policies and procedures that have been adopted by the Board, and properly document all of the Partnership's monitoring activities.

Partnership Response: Although Tyrrell County Smart Start is the smallest and lowest funded Partnership in the State, our agency has diligently addressed the previous audit concerns by developing, approving and implementing policies and procedures; establishing fiscal accountability guidelines and fully completing documentation of Board minutes. An informal monitoring/site review process has been established. However, TCSS recognizes the importance of developing a more accurate monitoring system of contract activities. TCSS addressed this concern at the March board meeting by approving formal documentation of site review and fiscal monitoring visits at least annually. In fact, several monitoring visits have already taken place. TCSS will make every effort to monitor their contract activities on a more stringent and regular basis. Thank you for this feedback and the opportunity to improve upon our internal controls.

2. COMPETITIVE BIDDING

During the prior year audit, it was noted that the Partnership was unable to document compliance with competitive bidding requirements.

This finding is resolved.

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 Richard H. Moore
The Honorable Roy A. Cooper, III
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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.

Ms. Karen Ponder

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