



STATE OF NORTH CAROLINA

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

LILLINGTON, NORTH CAROLINA

FOR THE YEAR ENDED JUNE 30, 2002

OFFICE OF THE STATE AUDITOR

RALPH CAMPBELL, JR.

STATE AUDITOR

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

LILLINGTON, NORTH CAROLINA

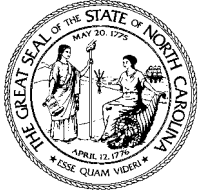
FOR THE YEAR ENDED JUNE 30, 2002

BOARD OF DIRECTORS

MICHAEL MARTIN, BOARD CHAIR

ADMINISTRATIVE OFFICER

HOLLY ANN ROGERS, 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, Harnett County Partnership for Children, Inc.

This report presents the results of our financial statement audit of the Harnett County Partnership for Children, Inc. (Harnett Partnership) for the year ended June 30, 2002. Our audit was made by authority of Article 5A of Chapter 147 of the General Statutes.

The accounts and operations of the Harnett 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 Harnett Partnership was made in conjunction with the Early Childhood Initiatives (Smart Start) program authorized by General Statutes 143B-168.10-.16. These statutes created the North Carolina Partnership for Children, Inc. and required the implementation of local demonstration projects (local partnerships). The Harnett Partnership is one of these local partnerships. As such, the Harnett Partnership is a private nonprofit 501(c)(3) organization and is required by General Statute 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** – To 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** – To present instances of noncompliance, if any, with laws, regulations, contracts, or grants.

Results - The following instance of noncompliance was detected:

Finding

Prohibited Disbursements

This matter is described in the Independent Auditor's Report on Compliance and on Internal Control over Financial Reporting and the Audit Finding and Recommendation section of this report.

3. **Objective** – To present significant deficiencies, if any, in internal control over financial reporting which could adversely affect the Harnett Partnership's ability to record, process, summarize, and report financial data in the financial statements.

Results - Our tests disclosed no material weaknesses in the internal control over financial reporting which require disclosure herein under *Government Auditing Standards*.

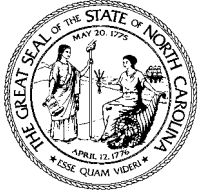
North Carolina General Statutes require the State Auditor to make audit reports available to the public. Copies of audit reports issued by the Office of the State Auditor may be obtained through one of the options listed in the back of this report.



Ralph Campbell, Jr.
State Auditor

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Ralph Campbell, Jr.
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STATE OF NORTH CAROLINA
Office of the State Auditor

2 S. Salisbury Street
20601 Mail Service Center
Raleigh, NC 27699-0601
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Fax: (919) 807-7647
Internet <http://www.osa.state.nc.us>

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Harnett County Partnership for Children, Inc.
Lillington, North Carolina

We have audited the accompanying Statement of Receipts, Expenditures, and Net Assets - Regulatory Basis of the Harnett County Partnership for Children, Inc. (Harnett Partnership) as of June 30, 2002, and the related Statement of Functional Expenditures - Regulatory Basis for the year then ended. These financial statements are the responsibility of the Harnett 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 statements are free of material misstatements. 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 Harnett County Partnership for Children, Inc. as of June 30, 2002, 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 June 6, 2003 on our consideration of the Harnett 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 auditor's report in considering the results of our audit.

INDEPENDENT AUDITOR'S REPORT (CONCLUDED)

Our audit was made for the purpose of forming an opinion on the basic financial statements of the Harnett 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.



Ralph Campbell, Jr.
State Auditor

June 6, 2003

Harnett County Partnership for Children, Inc.**Statement of Receipts, Expenditures, and Net Assets - Regulatory Basis****For the Year Ended June 30, 2002****Exhibit A**

	Unrestricted Funds		Total Funds
	Smart Start Fund	Other Funds	
Receipts:			
State Awards (less refunds of \$6,571)	\$ 902,814	\$ 12,000	\$ 914,814
Private Contributions		14,467	14,467
Special Fund Raising Events		892	892
Interest and Investment Earnings		1,231	1,231
Sales Tax Refunds		672	672
Total Receipts	902,814	29,262	932,076
Expenditures:			
Programs:			
Child Care and Education Quality	222,132		222,132
Child Care and Education Accessibility and Availability	35,596		35,596
Child Care and Education Affordability	11,848		11,848
Health and Safety	123,096		123,096
Family Support	209,132	200	209,332
Support:			
Management and General	155,417	10,792	166,209
Program Coordination	46,424		46,424
Other:			
Sales Tax Paid		962	962
Total Expenditures	803,645	11,954	815,599
Excess of Receipts Over Expenditures	99,169	17,308	116,477
Net Assets at Beginning of Year	6,571	5,490	12,061
Net Assets at End of Year	\$ 105,740	\$ 22,798	\$ 128,538
Net Assets Consisted of:			
Cash and Cash Equivalents	\$ 87,664	\$ 22,798	\$ 110,462
Refunds Due From Contractors	18,076		18,076
	\$ 105,740	\$ 22,798	\$ 128,538

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

Harnett County Partnership for Children, Inc.
Statement of Functional Expenditures - Regulatory Basis
For the Year Ended June 30, 2002

Exhibit B

	Total	Personnel	Contracted Services	Supplies and Materials	Other Operating Expenditures	Fixed Charges and Other Expenditures	Property and Equipment Outlay	Services/ Contracts/ Grants	Participant Training Expenditures
Smart Start Fund:									
Programs:									
Child Care and Education Quality	\$ 222,132							222,132	
Child Care and Education Accessibility and Availability	\$ 35,596							35,596	
Child Care and Education Affordability	\$ 11,848							11,848	
Health and Safety	\$ 123,096							123,096	
Family Support	\$ 209,132	5,150	364	537	1,337	514	3,433	197,797	
	\$ 601,804	\$ 5,150	\$ 364	\$ 537	\$ 1,337	\$ 514	\$ 3,433	\$ 590,469	\$ 0
Support:									
Management and General	\$ 155,417	115,709	4,746	2,992	16,200	9,196	6,574		
Program Coordination	\$ 46,424	37,590	930	384	3,446	2,443	1,631		
	\$ 201,841	\$ 153,299	\$ 5,676	\$ 3,376	\$ 19,646	\$ 11,639	\$ 8,205	\$ 0	\$ 0
Total Smart Start Fund Expenditures	\$ 803,645	\$ 158,449	\$ 6,040	\$ 3,913	\$ 20,983	\$ 12,153	\$ 11,638	\$ 590,469	\$ 0
Other Funds:									
Programs:									
Family Support	\$ 200	\$ 0	\$ 0	\$ 0	\$ 200	\$ 0	\$ 0	\$ 0	\$ 0
Support:									
Management and General	\$ 10,792	\$ 0	\$ 9,868	\$ 0	\$ 274	\$ 650	\$ 0	\$ 0	\$ 0
Other:									
Sales Tax Paid	\$ 962	\$ 0	\$ 0	\$ 962	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Other Funds Expenditures	\$ 11,954	\$ 0	\$ 9,868	\$ 962	\$ 474	\$ 650	\$ 0	\$ 0	\$ 0

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

HARNETT COUNTY PARTNERSHIP FOR CHILDREN, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2002

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Purpose - The Harnett County Partnership for Children, Inc. (Harnett Partnership) is a legally separate nonprofit organization incorporated on October 18, 1994. The Harnett Partnership was established to develop and provide, through public and private means, early childhood education and developmental services for children and families. The Harnett 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 Harnett Partnership’s Board of Directors is responsible. Pursuant to the provisions of 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 Harnett Partnership did not have any temporarily or permanently restricted net assets at June 30, 2002.

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.

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. Cash and Cash Equivalents – This classification appears on the Statement of Receipts, Expenditures, and Net Assets – Regulatory Basis and consists of cash on deposit with a private bank account.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

E. Refunds Due From Contractors - Refunds due from contractors represent the unexpended amount of advances to contractors at year-end that 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.

NOTE 2 - DEPOSITS

The Harnett Partnership has an Automated Investment Plan to invest excess balances over an established target amount. The investment is in the bank's government securities and is not insured by the FDIC. Consequently, the Harnett Partnership bank deposits in excess of the FDIC insured limit totaled \$105,071 at June 30, 2002.

NOTE 3 - FUNDING FROM GRANT AWARDS

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

Associated with these contracts, the Harnett 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 Harnett Partnership. These service provider contracts are not reflected on the accompanying financial statements. However, a summary of the service provider contracts entered into by NCPC and DHHS are presented on Schedule 2 accompanying the financial statements.

The Harnett Partnership was awarded and has received \$909,385 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 \$105,630 of this contract to the State based on financial status reports submitted to NCPC subsequent to June 30, 2002.

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 4 - RELATED PARTY TRANSACTIONS

Service Provider Contracts with Board Member Organizations - The board members of the Harnett Partnership are representative of various organizations that benefit from actions taken by the Board. It is the policy of the Harnett Partnership that board members not be involved with decisions regarding organizations they represent. During the year, the Partnership entered into contracts with board member organizations for program activities as identified on Schedule 1 accompanying the financial statements. In addition, Schedule 2 identifies contracts entered into by DHHS with board member organizations for activities funded by the Partnership's Smart Start Allocation.

NOTE 5 - FUNCTIONAL EXPENDITURES

The costs of providing the various programs and activities have been summarized on a functional basis in the Statement of Receipts, Expenditures, and Net Assets – Regulatory Basis. Also, the Statement of Functional Expenditures – Regulatory Basis provides detail of the functional costs by their natural classification. Following are the services associated with the functional categories presented in the accompanying financial statements:

A. Program Functions

Child Care and Education Quality - Used to account for service activities associated with quality enhancement grants for upgrades.

Child Care and Education Accessibility and Availability - Used to account for service activities associated with increasing child care availability.

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

Health and Safety - Used to account for service activities including special needs – early intervention services and special needs – specialized therapy.

Family Support - Used to account for service activities including ongoing parenting education and community outreach.

NOTES TO THE FINANCIAL STATEMENTS (CONCLUDED)

B. Support Functions

Management and General - Expenditures that are not identifiable with a single program or fund-raising activity but are indispensable to the conduct of those activities and to an organization's existence, including expenditures for the overall direction of the organization, its general board activities, business management, general recordkeeping, budgeting, and related purposes.

Program 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.

NOTE 7 - PENSION PLAN

IRC Section 403(b) Plan - Each employee of the Harnett Partnership is provided, as part of the benefit package, an additional 6% of his/her salary to be applied to a retirement plan. The Partnership has no liability for any other cost than the required percentage. All permanent employees that 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. These plans are exclusively for employees of universities and certain charitable and other non-profit organizations. All costs of administering and funding these plans are the responsibility of the Plan participants. The Partnership contributed \$5,843 for retirement benefits during the year. The voluntary contributions by employees amounted to \$5,862 during the year ended June 30, 2002.

Harnett County Partnership for Children, Inc.
Schedule of Contract and Grant Expenditures - Regulatory Basis
For the Year Ended June 30, 2002

Schedule 1

Organization Name	Smart Start Fund		Other Funds	
	Amount Advanced	Refund Due	Amount Advanced	Refund Due
Ballard Therapy Services	18,953	(2,429)		
Central Carolina Community College *	15,250	(3,402)		
E. H. Developmental Association	106,800	(227)		
North Carolina Cooperative Extension Services of Harnett County *	281,192	(8,683)		
United Cerebral Palsy	186,350	(3,335)		
	\$ 608,545	\$ (18,076)	\$ 0	\$ 0

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

***Harnett County Partnership for Children, Inc.
Schedule of State Level Service Provider Contracts
For the Year Ended June 30, 2002***

Schedule 2

Organization Name	DHHS Contracts	NCPC Contracts	Total Contracts
Child Care Services Association - WAGES Program	100,589		\$ 100,589
Harnett County Department of Social Services *	1,016,767		\$ 1,016,767
National Society to Prevent Blindness - North Carolina		40,000	\$ 40,000
	\$ 1,117,356	\$ 40,000	\$ 1,157,356
* 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 either the Department of Health and Human Services (DHHS) or the North Carolina Partnership for Children, Inc. (NCPC) as described in Note 3 - Funding from Grant Awards.			

Harnett County Partnership for Children, Inc.
Schedule of State Awards - Regulatory Basis
For the Year Ended June 30, 2002

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)	1-01-5-12-001	\$ (6,571)	\$ 0
Early Childhood Initiatives Program (Current Year)	* 1-12-5-12-001	909,385	803,645
Multi-County Accounting and Contracting Grant		12,000	10,142
Total State Awards		\$ 914,814	\$ 813,787

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

Harnett County Partnership for Children, Inc.
Schedule of Property and Equipment
For the Year Ended June 30, 2002

Schedule 4

	Furniture and Non-Computer Equipment	\$	12,577
	Computer Equipment/Printers		13,913
	Total Property and Equipment	\$	26,490
	<p>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 of purchase.</p>		

***Harnett County Partnership for Children, Inc.
Schedule of Qualifying Match (Non-GAAP)
For the Year Ended June 30, 2002***

Schedule 5

Match Provided at the Partnership Level:

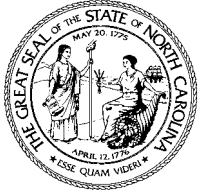
Cash	\$	7,650
In-Kind Goods and Services		6,770
	\$	<u>14,420</u>

Match Provided at the Contractor Level:

Cash	\$	258,816
In-Kind Goods and Services		67,629
	\$	<u>326,445</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.

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State Auditor

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2 S. Salisbury Street
20601 Mail Service Center
Raleigh, NC 27699-0601
Telephone: (919) 807-7500
Fax: (919) 807-7647
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**INDEPENDENT AUDITOR'S 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
Harnett County Partnership for Children, Inc.
Lillington, North Carolina

We have audited the financial statements of the Harnett County Partnership for Children, Inc. (Harnett Partnership) as of and for the year ended June 30, 2002, and have issued our report thereon dated June 6, 2003. 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 Harnett 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 Finding and Recommendation section of this report, disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards*.

Finding

Prohibited Disbursements

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Harnett 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

**INDEPENDENT AUDITOR'S 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)**

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 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, 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.



Ralph Campbell, Jr.
State Auditor

June 6, 2003

AUDIT FINDING AND RECOMMENDATION

Matter Related to Financial Reporting

Current Year Finding and Recommendation - The following finding and recommendation was identified during the current audit and represents noncompliance with laws, regulations, contracts, or grants.

PROHIBITED DISBURSEMENTS

In our review of contract disbursements, we noted two payments that did not meet the criteria established by the General Statutes. In accordance with Session Law 2001-424, Section 21.75(f), local partnerships were not to fund “child care facilities that do not accept child care subsidy funds” or “child care facilities that previously received quality improvement grants whose quality initiatives failed to increase licensure.” Our testwork identified two centers that failed to comply with these requirements resulting in questioned costs totaling \$7,083.

Recommendation: We recommend that the Partnership enhance its quality improvement grant procedures to ensure payments are in compliance with applicable legislation. In addition, the Partnership should consult with the North Carolina Partnership for Children, Inc. to resolve the identified questioned costs.

Partnership’s Response: The Harnett County Partnership for Children (HCPC) does not dispute the audit finding of *prohibited disbursements* in regards to the Quality Enhancement activity. The two centers identified as failing to comply with *Guidelines for Quality Enhancement Grants to Child Care Providers/Facilities effective October 16, 2001*, had signed up to participate in the Quality Enhancement activity in fiscal year ending 2001, before the aforementioned guidelines were effective. These centers met the requirements of participation at the time initial contracts were signed however, the process was not completed in fiscal year ending 2001 and materials were dispersed in fiscal year ending 2002. The HCPC recognizes that the appropriate measures were to re-qualify the identified centers using the aforementioned guidelines effective October 16, 2001 before dispersing materials.

In efforts to continually improve our effectiveness, the Harnett County Partnership for Children has implemented contract/grant procedures as well as enhanced monitoring procedures to ensure that we are in compliance with the applicable legislation and current *Guidelines for Quality Enhancement Grants to Child Care Providers/Facilities*. Additionally, the HCPC will consult with the North Carolina Partnership for Children, Inc. to resolve the identified questioned costs as recommended.

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In accordance with General Statutes 147-64.5 and 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	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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