



STATE OF NORTH CAROLINA

**FINANCIAL STATEMENT AUDIT REPORT OF
SAMPSON COUNTY PARTNERSHIP FOR CHILDREN
CLINTON, NORTH CAROLINA
FOR THE YEAR ENDED JUNE 30, 2002**

OFFICE OF THE STATE AUDITOR

RALPH CAMPBELL, JR.

STATE AUDITOR

**FINANCIAL STATEMENT AUDIT REPORT OF
SAMPSON COUNTY PARTNERSHIP FOR CHILDREN**

CLINTON, NORTH CAROLINA

FOR THE YEAR ENDED JUNE 30, 2002

BOARD OF DIRECTORS

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ADMINISTRATIVE OFFICER

VICTORIA BYRD, 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, Sampson County Partnership for Children

This report presents the results of our financial statement audit of the Sampson County Partnership for Children (Sampson 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 Sampson 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 Sampson 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 Sampson Partnership is one of these local partnerships. As such, the Sampson 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 that 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 Sampson 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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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
Sampson County Partnership for Children
Clinton, North Carolina

We have audited the accompanying Statement of Receipts, Expenditures, and Net Assets - Regulatory Basis of the Sampson County Partnership for Children (Sampson 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 Sampson 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 Sampson County Partnership for Children 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 October 25, 2002 on our consideration of the Sampson 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 Sampson 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.



Ralph Campbell, Jr.
State Auditor

October 25, 2002

Sampson County Partnership for Children

Statement of Receipts, Expenditures, and Net Assets - Regulatory Basis

For the Year Ended June 30, 2002

Exhibit A

	Unrestricted Funds		Temporarily Restricted Funds	Total Funds
	Smart Start Fund	Other Funds		
Receipts:				
State Awards (less refunds of \$1,602)	\$ 697,093	\$ 12,000	\$ 0	\$ 709,093
Private Contributions		7,162		7,162
Special Fund Raising Events		2,625		2,625
Interest and Investment Earnings		1,333		1,333
Sales Tax Refunds		12,471		12,471
Other Receipts		1,676		1,676
Total Receipts	697,093	37,267		734,360
Net Assets Released from Restrictions:				
Satisfaction of Program Restrictions		1,288	(1,288)	
	697,093	38,555	(1,288)	734,360
Expenditures:				
Programs:				
Child Care and Education Quality	341,469	5,079		346,548
Health and Safety	125,664			125,664
Family Support	22,595	53		22,648
Support:				
Management and General	123,851	17,096		140,947
Program Evaluation	56,952			56,952
Other:				
Sales Tax Paid	460	3,225		3,685
Total Expenditures	670,991	25,453		696,444
Excess of Receipts Over Expenditures	26,102	13,102	(1,288)	37,916
Net Assets at Beginning of Year	1,664	(637)	1,288	2,315
Net Assets at End of Year	\$ 27,766	\$ 12,465	\$ 0	\$ 40,231
Net Assets Consisted of:				
Cash and Cash Equivalents	\$ 19,349	\$ 12,817	\$	\$ 32,166
Refunds Due From Contractors	8,417			8,417
	27,766	12,817		40,583
Less: Funds Held for Others		352		352
	\$ 27,766	\$ 12,465	\$ 0	\$ 40,231
The accompanying notes to the financial statements are an integral part of this statement.				

*Sampson County Partnership for Children
 Schedule 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	\$ 341,469	151,056	2,820	9,337	37,141	34,354	11,762	94,999	
Health and Safety	\$ 125,664							125,664	
Family Support	\$ 22,595	15,176	78	3,422	1,941	1,978			
	\$ 489,728	\$ 166,232	\$ 2,898	\$ 12,759	\$ 39,082	\$ 36,332	\$ 11,762	\$ 220,663	\$ 0
Support:									
Management and General	\$ 123,851	89,112	1,482	3,941	12,084	9,872	7,360		
Program Evaluation	\$ 56,952	42,834	4,628	1,726	3,126	3,271	1,367		
	\$ 180,803	\$ 131,946	\$ 6,110	\$ 5,667	\$ 15,210	\$ 13,143	\$ 8,727	\$ 0	\$ 0
Other:									
Sales Tax Paid	\$ 460	\$ 0	\$ 0	\$ 460	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Smart Start Fund Expenditures	\$ 670,991	\$ 298,178	\$ 9,008	\$ 18,886	\$ 54,292	\$ 49,475	\$ 20,489	\$ 220,663	\$ 0
Other Funds:									
Programs:									
Child Care and Education Quality	\$ 5,079			5,079					
Family Support	\$ 53			53					
	\$ 5,132	\$ 0	\$ 0	\$ 5,132	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Support:									
Management and General	\$ 17,096	\$ 0	\$ 13,165	\$ 22	\$ 3,909	\$ 0	\$ 0	\$ 0	\$ 0
Other:									
Sales Tax Paid	\$ 3,225	\$ 0	\$ 0	\$ 3,225	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Other Funds Expenditures	\$ 25,453	\$ 0	\$ 13,165	\$ 8,379	\$ 3,909	\$ 0	\$ 0	\$ 0	\$ 0

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

SAMPSON COUNTY PARTNERSHIP FOR CHILDREN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2002

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Purpose - The Sampson County Partnership for Children (Sampson Partnership) is a legally separate nonprofit organization incorporated on March 25, 1998. The Sampson Partnership was established to develop and provide, through public and private means, early childhood education and developmental services for children and families. The Sampson 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 Sampson 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.

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 Sampson 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.

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. In addition, amounts received in an agency capacity are recorded as funds held for others.

- D. Cash and Cash Equivalents** – This classification appears on the Statement of Receipts, Expenditures, and Net Assets – Regulatory Basis and consists of petty cash, cash on deposit with private bank accounts and savings accounts.
- 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.
- F. Funds Held For Others** - Funds held for others include amounts received that are fiduciary in nature in which the Partnership acts in an agency capacity. For the year ended, the Sampson Partnership was holding amounts for the Local Interagency Coordinating Council.
- G. 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 Sampson Partnership are deposited with a commercial bank and insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. Deposits over this amount subjects the Sampson Partnership to a concentration of credit risk. At June 30, 2002, the Sampson Partnership's bank deposits in excess of the FDIC insured limit was \$3,856.

NOTE 3 - FUNDING FROM GRANT AWARDS

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Associated with these contracts, the Sampson 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 Sampson 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 Sampson Partnership was awarded and has received \$698,695 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 \$26,804 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.

NOTE 4 - RELATED PARTY TRANSACTIONS

Service Provider Contracts with Board Member Organizations - The board members of the Sampson Partnership are representative of various organizations that benefit from actions taken by the Board. It is the policy of the Sampson 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 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:

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

A. Program Functions

Child Care and Education Quality - Used to account for service activities including child care resource and referral or professional development services.

Health and Safety - Used to account for service activities including comprehensive dental services, speech and hearing screenings, or child care health consultants/outreach nurses.

Family Support - Used to account for service activities including teen parent/child programs or community outreach services.

B. Support Functions

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

Program Evaluation - Expenditures that are incurred to monitor the performance of service providers as to the delivery of services and adherence to the specific terms and conditions of the contracts.

C. Allocation of Joint Costs

Expenditures benefiting more than one purpose were allocated as follows:

Salaries and Benefits - Allocated based on employee time reports.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

<u>Category</u>	<u>Amount</u>
Contracted Services	\$ 2,574
Communication Expenses	5,184
Utilities Expenses	4,912
Repairs and Maintenance Expenses	6,592
Building Rent Expenses	38,445
Equipment Rent Expenses	407
Insurance Expenses	4,114
	<hr/>
Total Allocated Cost	\$ <u>62,228</u>

NOTE 6 - LEASE OBLIGATIONS

Operating Lease Obligations - Future minimum lease payments under non-cancelable operating leases consist of the following at June 30, 2002:

<u>Fiscal Year</u>	<u>Operating Leases</u>
2003	\$ 37,920
2004	37,920
2005	37,920
2006	18,960
	<hr/>
Total Minimum Lease Payments	\$ <u>132,720</u>

Rental expense for all operating leases during the year was \$38,852.

NOTE 7 - PENSION PLAN

Retirement Plans - The Sampson Partnership has a SIMPLE - IRA Plan covering all full-time employees. Each full-time employee of the Sampson Partnership has an option to participate in the plan. An Individual Retirement Account is provided to the employee through an outside financial institution. The Sampson Partnership contributed 10% of gross wages for the year ended June 30, 2002. The Sampson Partnership does not own the accounts nor is liable for any other cost other than the required contribution.

NOTES TO THE FINANCIAL STATEMENTS (CONCLUDED)

For the year ended June 30, 2002, the Sampson Partnership had a total payroll of \$229,429, all of which was covered under the plan. The Partnership contributed \$22,926 for pension benefits during the year. The voluntary contributions by employees amounted to \$6,706.

NOTE 8 - RESTRICTIONS ON NET ASSETS

Net Assets Released From Donor Restrictions - Net assets were released from donor restrictions during the fiscal year ended June 30, 2002, by incurring expenditures satisfying the restricted purposes as follows:

<u>Purpose</u>	<u>Amount</u>
Partnership Development	<u>\$ 1,288</u>

*Sampson County Partnership for Children
 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
Sampson Community College	*	100,000	(5,001)	
Sampson County Health Department	*	74,153	(3,416)	
Speech & Language Rehabilitation Services, Inc.		54,927		
		\$ 229,080	\$ (8,417)	\$ 0 \$ 0

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

**Sampson County Partnership for Children
 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	81,617		\$ 81,617
National Society to Prevent Blindness - NC		27,435	\$ 27,435
Sampson County Department of Social Services *	472,508		\$ 472,508
	\$ 554,125	\$ 27,435	\$ 581,560
*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			

Sampson County Partnership for Children			
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)	# 1-01-5-28-001	\$ (1,602)	\$ 62
Early Childhood Initiatives Program (Current Year)	* #1-12-5-28-001	698,695	670,929
Multi-County Accounting and Contracting Grant	N/A	12,000	12,000
Total State Awards		\$ 709,093	\$ 682,991
* Programs with compliance requirements that have a direct and material effect on the financial statements.			

***Sampson County Partnership for Children
Schedule of Property and Equipment
For the Year Ended June 30, 2002***

Schedule 4

Furniture and Non-Computer Equipment		\$	26,434
Computer Equipment/Printers			25,631
Total Property and Equipment		\$	<u>52,065</u>
<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>			

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

Schedule 5

Match Provided at the Partnership Level:

Cash	\$	5,879
In-Kind Goods and Services		6,214
	\$	<u>12,093</u>

Match Provided at the Contractor Level:

Cash	\$	121,985
In-Kind Goods and Services		39,948
	\$	<u>161,933</u>

Note: This schedule is presented in accordance with the program match requirement as provided for by the 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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Ralph Campbell, Jr.
State Auditor

STATE OF NORTH CAROLINA
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2 S. Salisbury Street
20601 Mail Service Center
Raleigh, NC 27699-0601
Telephone: (919) 807-7500
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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
Sampson County Partnership for Children
Clinton, North Carolina

We have audited the financial statements of the Sampson County Partnership for Children (Sampson Partnership) as of and for the year ended June 30, 2002, and have issued our report thereon dated October 25, 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 Sampson 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 Sampson 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 would be material

**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)**

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

October 25, 2002

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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 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
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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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DISTRIBUTION OF AUDIT REPORT (CONCLUDED)

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Minority Leader of the N.C. Senate
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Director, Fiscal Research Division

December 23, 2002

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