

STATE OF NORTH CAROLINA

FINANCIAL STATEMENT AUDIT REPORT OF PAMLICO PARTNERSHIP FOR CHILDREN, INC.

BAYBORO, NORTH CAROLINA

FOR THE YEAR ENDED JUNE 30, 2003

OFFICE OF THE STATE AUDITOR

RALPH CAMPBELL, JR.

STATE AUDITOR

FINANCIAL STATEMENT AUDIT REPORT OF

PAMLICO PARTNERSHIP FOR CHILDREN, INC.

BAYBORO, NORTH CAROLINA

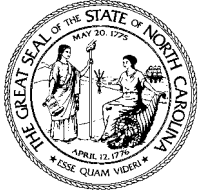
FOR THE YEAR ENDED JUNE 30, 2003

BOARD OF DIRECTORS

HAZEL ALCOCK, BOARD CHAIR

ADMINISTRATIVE OFFICER

SHEILA ORTH, EXECUTIVE DIRECTOR



Ralph Campbell, Jr.
State Auditor

STATE OF NORTH CAROLINA
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AUDITOR'S TRANSMITTAL

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

This report presents the results of our financial statement audit of the Pamlico Partnership for Children, Inc. (Pamlico Partnership) for the year ended June 30, 2003. Our audit was made by authority of Article 5A of Chapter 147 of the *North Carolina General Statutes*.

The accounts and operations of the Pamlico 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 Pamlico 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 Pamlico Partnership is one of these local partnerships. As such, the Pamlico Partnership is a private nonprofit 501(c)(3) organization and is required by General Statute 143B-168.14(b) to have a 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 modified cash basis of accounting, a comprehensive basis of accounting other than generally accepted accounting principles.

AUDITOR'S TRANSMITTAL (CONCLUDED)

2. **Objective** – To present significant deficiencies, if any, in internal control over financial reporting which could adversely affect the Pamlico Partnership's ability to record, process, summarize, and report financial data in the financial statements and present instances of noncompliance, if any, with laws, regulations, contracts, or grants.

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

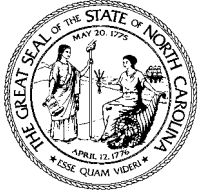
North Carolina General Statutes require the State Auditor to make audit reports available to the public. Copies of audit reports issued by the Office of the State Auditor may be obtained through one of the options listed in the back of this report.



Ralph Campbell, Jr.
State Auditor

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Pamlico Partnership for Children, Inc.
Bayboro, North Carolina

We have audited the accompanying Statement of Receipts, Expenditures, and Net Assets - Modified Cash Basis of the Pamlico Partnership for Children, Inc. (Pamlico Partnership) as of June 30, 2003, and the related Statement of Functional Expenditures – Modified Cash Basis for the year then ended. These financial statements are the responsibility of the Pamlico 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 modified cash basis of accounting, 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 Pamlico Partnership for Children, Inc. as of June 30, 2003, and the results of its operations arising from modified cash basis transactions 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 2, 2003 on our consideration of the Pamlico 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 Pamlico 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 Schedules 1, 3, 4, and 5 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. The information in Schedule 2 has not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, we express no opinion on Schedule 2.

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 2, 2003

Pamlico Partnership for Children, Inc.**Statement of Receipts, Expenditures, and Net Assets - Modified Cash Basis****For the Year Ended June 30, 2003****Exhibit A**

	Unrestricted Funds		Temporarily Restricted Funds	Total Funds
	Smart Start Fund	Other Funds		
Receipts:				
State Awards (less refunds of \$32,365)	\$ 187,053	\$ 11,996	\$ 0	\$ 199,049
Private Contributions		14,706	2,572	17,278
Special Fund Raising Events		702		702
Interest and Investment Earnings		315		315
Sales Tax Refunds		1,230		1,230
Total Receipts	187,053	28,949	2,572	218,574
Net Assets Released from Restrictions:				
Satisfaction of Program Restrictions		6,586	(6,586)	
	187,053	35,535	(4,014)	218,574
Expenditures:				
Programs:				
Child Care and Education Quality	72,920	709		73,629
Child Care and Education Affordability		6,868		6,868
Health and Safety	16,760			16,760
Family Support	35,262	6,528		41,790
Support:				
Management and General	88,857	12,514		101,371
Program Evaluation	3,333	2,035		5,368
Other:				
Sales Tax Paid		932		932
Refund of Prior Year Grant		4,165		4,165
Total Expenditures	217,132	33,751		250,883
Excess of Receipts Over Expenditures	(30,079)	1,784	(4,014)	(32,309)
Net Assets at Beginning of Year	32,682	9,804	6,638	49,124
Net Assets at End of Year	\$ 2,603	\$ 11,588	\$ 2,624	\$ 16,815
Net Assets Consisted of:				
Cash and Cash Equivalents	\$ 2,585	\$ 11,588	\$ 2,624	\$ 16,797
Refunds Due From Contractors	18			18
	\$ 2,603	\$ 11,588	\$ 2,624	\$ 16,815

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

Pamlico Partnership for Children, Inc.
Statement of Functional Expenditures - Modified Cash Basis
For the Year Ended June 30, 2003

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	\$ 72,920	38,128	867	3,239	6,368	3,846	1,258	18,170	1,044
Health and Safety	\$ 16,760							16,760	
Family Support	\$ 35,262	3,427	102	463	550	725	1,025	28,970	
	\$ 124,942	\$ 41,555	\$ 969	\$ 3,702	\$ 6,918	\$ 4,571	\$ 2,283	\$ 63,900	\$ 1,044
Support:									
Management and General	\$ 88,857	65,773	2,340	3,238	7,649	8,539	1,318		
Program Evaluation	\$ 3,333	833	2,500						
	\$ 92,190	\$ 66,606	\$ 4,840	\$ 3,238	\$ 7,649	\$ 8,539	\$ 1,318	\$ 0	\$ 0
Total Smart Start Fund Expenditures	\$ 217,132	\$ 108,161	\$ 5,809	\$ 6,940	\$ 14,567	\$ 13,110	\$ 3,601	\$ 63,900	\$ 1,044
Other Funds:									
Programs:									
Child Care and Education Quality	\$ 709			209				500	
Child Care and Education Affordability	\$ 6,868	5,824	126	109	374	435			
Family Support	\$ 6,528	2,278	49	3,365	308	428		100	
	\$ 14,105	\$ 8,102	\$ 175	\$ 3,683	\$ 682	\$ 863	\$ 0	\$ 600	\$ 0
Support:									
Management and General	\$ 12,514	3,647	8,447	149	194	77			
Program Evaluation	\$ 2,035	2,035							
	\$ 14,549	\$ 5,682	\$ 8,447	\$ 149	\$ 194	\$ 77	\$ 0	\$ 0	\$ 0
Other:									
Sales Tax Paid	\$ 932			932					
Refund of Prior Year Grant	\$ 4,165					4,165			
	\$ 5,097	\$ 0	\$ 0	\$ 932	\$ 0	\$ 4,165	\$ 0	\$ 0	\$ 0
Total Other Funds Expenditures	\$ 33,751	\$ 13,784	\$ 8,622	\$ 4,764	\$ 876	\$ 5,105	\$ 0	\$ 600	\$ 0

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

PAMLICO PARTNERSHIP FOR CHILDREN, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2003

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Purpose - The Pamlico Partnership for Children, Inc. (Pamlico Partnership) is a legally separate nonprofit organization incorporated on April 11, 1994. The Pamlico Partnership was established to develop and provide, through public and private means, early childhood education and developmental services for children and families. The Pamlico 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 Pamlico 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 Pamlico Partnership did not have any permanently restricted net assets at June 30, 2003.

C. Basis of Accounting - The accompanying financial statements were prepared on the modified cash basis of accounting. 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 withheld from employee paychecks or other 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 – Modified Cash Basis and consists of petty cash and cash on deposit with private bank 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. 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 Pamlico 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 Pamlico Partnership to a concentration of credit risk.

The Pamlico Partnership has an Automated Investment Plan to invest excess balances over an established target amount. The investment is in the bank's money market savings account and is included in the above FDIC coverage.

NOTE 3 - FUNDING FROM GRANT AWARDS

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

Associated with these contracts, the Pamlico Partnership is responsible for developing a comprehensive, collaborative, long-range plan of services to

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

children and families for the service-delivery area. During the year, the North Carolina Department of Health and Human Services (DHHS) entered into contracts with and made payments to service providers selected by the Pamlico Partnership. These service provider contracts are not reflected on the accompanying financial statements. However, a summary of the service provider contracts entered into by DHHS is presented on Schedule 2 accompanying the financial statements.

The Pamlico Partnership was awarded and has received \$219,414 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 \$2,418 of this contract to the State based on financial status reports submitted to NCPC subsequent to June 30, 2003.

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

NOTE 4 - RELATED PARTY TRANSACTIONS

- A. Service Provider Contracts with Board Member Organizations** - The board members of the Pamlico Partnership are representative of various organizations that benefit from actions taken by the Board. It is the policy of the Pamlico 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.
- B. Other Related Parties** – The Pamlico County Partnership entered into transactions for office space with a private business associated with a board member. The amount paid was \$9,600.

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 – Modified Cash Basis. Also, the Statement of Functional Expenditures – Modified Cash Basis provides detail of the functional costs by

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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 for upgrades, professional development, or learning materials and teaching aids.

Child Care and Education Affordability - Used to account for service activities associated with cooperative playgroups.

Health and Safety - Used to account for service activities associated with child care health consultants/outreach nurses.

Family Support - Used to account for service activities including parenting education and skills training, general family support, outreach materials, or community outreach, information and resources.

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.

Other Costs - Other costs including occupancy cost (rent, utilities and maintenance) and communication costs (telephone and printing) were allocated based on estimates of utilization or utilization data. The Partnership allocated a total of \$15,354 in other costs.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Summarized below are the cost allocated by expenditure classification:

<u>Other Cost Category</u>	<u>Amount</u>
Contracted Services	\$ 1,480
Communications	1,144
Utilities	2,998
Fixed Charges and Other Expenses	<u>9,732</u>
Total Minimum Lease Payments	<u>\$ 15,354</u>

NOTE 6 - LEASE OBLIGATIONS

Total rental expense for all operating leases was \$9,732 for the year ended June 30, 2003.

NOTE 7 - PENSION PLAN

IRC Section 403(b) Plan- 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). 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 Pamlico Partnership contributes 6% of the employees' salary to the plan. The Pamlico Partnership contributed \$2,748 to the Plan during the year ended June 30, 2003.

NOTE 8 - RESTRICTIONS ON NET ASSETS

A. Temporarily Restricted Net Assets - Temporarily restricted net assets at June 30, 2003 are available for the following purposes:

<u>Purpose</u>	<u>Amount</u>
Parent Toddler Program	\$ 52
Parent Education Outreach Project	<u>2,572</u>
	<u>\$ 2,624</u>

NOTES TO THE FINANCIAL STATEMENTS (CONCLUDED)

B. Net Assets Released From Donor Restrictions - Net assets were released from donor restrictions during the fiscal year ended June 30, 2003, by incurring expenditures satisfying the restricted purposes as follows:

<u>Purpose</u>	<u>Amount</u>
Parent Toddler Program	<u>\$ 6,586</u>

Pamlico Partnership for Children, Inc.
Schedule of Contract and Grant Expenditures - Modified Cash Basis
For the Year Ended June 30, 2003

Schedule 1

Organization Name	Smart Start Fund		Other Funds	
	Amount Advanced	Refund Due	Amount Advanced	Refund Due
Neuse Center *	28,970			
North Carolina Family Based Service Association			100	
Pamlico Community College *			500	
Pamlico County Health Department *	16,778	(18)		
Reelsboro Christian Daycare *	666			
Various Family Child Care Homes	670			
	\$ 47,084	\$ (18)	\$ 600	\$ 0
<i>Individuals:</i>				
Course Reimbursements	370			
Salary Supplements	16,464			
	\$ 16,834	\$ 0	\$ 0	\$ 0
	\$ 63,918	\$ (18)	\$ 600	\$ 0

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

***Pamlico Partnership for Children, Inc.
Schedule of State Level Service Provider Contracts
For the Year Ended June 30, 2003***

Schedule 2

Organization Name	DHHS Contracts
Pamlico County Department of Social Services	* \$ 88,280
* These organizations are represented on the Partnership's Board as described in Note 4A - Service Provider Contracts with Board Member Organizations.	
The information on this schedule provides a listing of service provider contracts entered into by the North Carolina Department of Health and Human Services (DHHS) as described in Note 3 - Funding from Grant	

Pamlico Partnership for Children, Inc.
Schedule of State Awards - Modified Cash Basis
For the Year Ended June 30, 2003 ***Schedule 3***

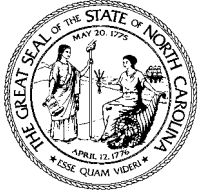
State Grantor/Pass-through Grantor/Program	Contract #	Receipts	Expenditures
State Awards:			
North Carolina Department of Health and Human Services			
Division of Child Development			
Pass-through from the North Carolina Partnership for Children, Inc.			
Early Childhood Initiatives Program (Prior Year)	* 1-12-3-04-001	\$ (32,361)	\$ 134
Early Childhood Initiatives Program (Current Year)	* N/A	219,414	216,998
Multi-County Accounting and Contracting Grant (Prior Year)	N/A	(4)	
Multi-County Accounting and Contracting Grant	N/A	12,000	12,000
Total State Awards		\$ 199,049	\$ 229,132
* Programs with compliance requirements that have a direct and material effect on the financial statements.			

***Pamlico Partnership for Children, Inc.
Schedule of Qualifying Match (Non-GAAP)
For the Year Ended June 30, 2003***

Schedule 5

<i>Match Provided at the Partnership Level:</i>			
Cash		\$	18,228
In-Kind Goods and Services			6,364
			<u>24,592</u>
		\$	24,592
<i>Match Provided at the Contractor Level:</i>			
Cash		\$	13,443
In-Kind Goods and Services			9,812
			<u>23,255</u>
		\$	23,255
<p>Note: This schedule is presented in accordance with the program match requirement as provided for by North Carolina Session Law 2001-424, Section 21.72(c). The law allows for volunteer services to be valued for match purposes, a concept that deviates from generally accepted accounting principles.</p>			

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Ralph Campbell, Jr.
State Auditor

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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
Pamlico Partnership for Children, Inc.
Bayboro, North Carolina

We have audited the financial statements of the Pamlico Partnership for Children, Inc. (Pamlico Partnership) as of and for the year ended June 30, 2002, and have issued our report thereon dated October 2, 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 Pamlico 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 Pamlico 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 2, 2003

DISTRIBUTION OF AUDIT REPORT

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.

EXECUTIVE BRANCH

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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
Mr. Robert L. Powell	State Controller
Ms. Carmen Hooker Odom	Secretary, Department of Health and Human Services
Mr. Ashley Thrift	Chairman, Board of Directors
	The North Carolina Partnership for Children, Inc.
Ms. Karen Ponder	Executive Director
	The North Carolina Partnership for Children, Inc.

LEGISLATIVE BRANCH

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Senator R. C. Soles, Jr.	Representative Wilma M. Sherrill
Senator Scott Thomas	Representative Thomas E. Wright

Other Legislative Officials

Mr. James D. Johnson	Director, Fiscal Research Division
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January 7, 2004

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