



August 31, 2020

Kelley Waggy  
Criminal Justice Resource Center  
326 East Main Street  
Durham NC, 27701

Dear Ms Waggy,

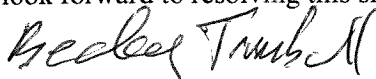
Exchange Family Center (EFC) provides the following explanation for not more quickly identifying the underpayment by JCPC in FY 2018-2019. EFC appreciates the review that determined that Parenting of Adolescents (POA) is still owed the April 2019 allocation of \$15,164.

EFC experienced a staff transition when our former Fiscal Coordinator resigned; her official last day was May 3, 2019. To support the transition from one staff person to another, EFC's Board Treasurer, a volunteer with limited hours, temporarily stepped in to do the basic accounting entries on QuickBooks during late April and early May. I was hired on May 20, 2019 and immediately started working on catch up and the June 30, 2019 end of fiscal year. According to the record of JCPC deposits, there was a gap between April 12, 2019 and June 18, 2019. Since JCPC does not provide explanations/documentation with the payments, I assigned the Level II and JCPC payments received to the oldest invoices. As a result, the missed deposit was not quickly identified; I anticipated that like other funders we would receive the monies after the close of the fiscal year. After the income did not arrive, I double checked to ensure that the monies had not been received and incorrectly documented. The program manager, who certified the final accounting, believed that the certification was verification that all funds were spent, not that they were all received.

On September 13, 2019, I reached out to Eddie Crews, because EFC received a deposit of \$26,270.00 in August. It didn't match the outstanding amounts (from the 2018-19 year) or the monthly amounts for the new fiscal year. After multiple emails, I understood that the deposit was supposed to have been \$26,720 (two months of JCPC and one of Level II for the FY 2019-20 year). I passed the information on to Pam Hoggard and the State Controller's Office and verified that Durham County had been paid. Although this is a different payment issue, it took time to determine that there was not a connection. We did not receive our underpayment from this error, identified in September, until February 4, 2020.

By late January 2020 I had explored all the previous direct deposits and the check deposits and identified that JCPC still owed an outstanding amount of \$15,164. On January 29, 2020 I emailed Kelley Waggy and Vivica Deans that we still had not received \$450 from August 2019, and \$15,164 from 2018-2019. I included a spreadsheet showing all of the payments received between 9/24/18 and 6/27/19. A \$450.00 payment was made shortly afterwards. Since then I have been in contact with people both at the county (including Kelley Waggy) and at the state (including Pam Hoggard). North Carolina confirmed they had made the payments to Durham County and sent the record of a deposits. Because I believed the error needed to be resolved with Durham, during the spring when the county computer system was down due to a Malware attack, we slowed down in pursuing payment.

I look forward to resolving this situation and preventing future issues,

  
Becky Trumbull, Financial Manager

3400 Croasdaile Dr., Suite 206, Durham, NC 27705  
Phone: 919-403-8249 Fax: 919-493-5725  
[www.exchangefamilycenter.org](http://www.exchangefamilycenter.org)