



1420 Celebration Blvd.  
Suite 200  
Celebration, FL 34747

Telephone: 407-566-2083

2519 McMullen Booth Road  
Suite 510-314  
Clearwater, FL 33761

Telephone: 727-799-9533  
Fax: 727-799-3826

Fontana C.P.A.s, P.A.

Board of Directors  
Central Florida Child Health Program, Inc.  
Orlando, Florida

October 22, 2012

Ladies and Gentlemen:

In planning and performing our audit of the financial statements of Central Florida Child Health Program, Inc. (the "Organization") as of and for the year ended June 30, 2012, in accordance with auditing standards generally accepted in the United States of America, we considered Central Florida Child Health Program, Inc.'s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the Company's internal control to be a significant deficiency:

**Audit Adjustments**

During our audit, we posted twenty audit adjustments that in total increased net income (or increase in net assets) from approximately \$18,000 to \$369,000 as presented in the audited financial statements. We strongly suggest that the Organization establish effective review procedures as a customary part of the accounting process prior to presenting financial statements to the board and auditors. This should include a review of the general ledger by someone other than the individual posting transactions to ensure proper coding within the general ledger.

Although not considered to be significant deficiencies, we noted the following involving internal control and other operational matters that are presented for your consideration:

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**Fixed Asset Detail**

We noted during our audit that the Organization does not maintain fixed asset and depreciation schedules. We recommend that the Organization implement procedures to internally properly track fixed assets and accumulated depreciation.

**Investment Policy**

We noted that the Organization did not have an investment policy. We recommend that the Organization consider formalizing an investment policy to ensure assets are invested based on risk and returns approved by the Board.

**Cash**

During the audit it was noted that cash on deposit at one financial institution is in excess of the federally insured limit (FDIC). We recommend that management monitor cash balances and consider transferring excess balances to other banks, where possible, to reduce the potential for loss of monetary amounts in excess of the federally insured level.

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This report is intended solely for the information and use of the Board, management, and others within the Organization and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "Fontana CPAs". The signature is written in a cursive, flowing style.

FONTANA CPAs