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May 25, 2016

To the Board of Directors and
Ms. Cynthia J. Smith, MSW, LCSW
Assured Family Services and Community Health
Outreach, Intervention & Clinical Engagement Services

We have audited the consolidated financial statements of Assured Family Services (formerly known as Juvenile Assessment Center) (AFS) and Community Health Outreach, Intervention & Clinical Engagement Services (CHOICES) (collectively, the "Organization") as of and for the year ended December 31, 2015 and have issued our report thereon dated May 25, 2016. Professional standards require that we provide you with the following information related to our audit, which is divided into the following sections:

Section I - Internal Control Related Matters Identified in an Audit

Section II - Required Communications with Those Charged with Governance

Section I includes any deficiencies we observed in the Organization's accounting principles or internal control that we believe are significant. Current auditing standards require us to formally communicate annually matters we note about the Organization's accounting policies and internal control.

Section II includes information that current auditing standards require independent auditors to communicate to those individuals charged with governance. We will report this information annually to the board of directors of the Organization.

We would like to take this opportunity to thank the Organization's staff for the cooperation and courtesy extended to us during our audit. Their assistance and professionalism were invaluable.

This report is intended solely for the use of the board of directors and management of the Organization and is not intended to be and should not be used by anyone other than these specified parties.

We welcome any questions you may have regarding the following communications and we would be willing to discuss any of these or other questions that you might have at your convenience.

Very truly yours,

Plante & Moran, PLLC

Kellie L. Goines

Kellie L. Goines, CPA
Partner

Section I - Internal Control Related Matters Identified in an Audit

In planning and performing our audit of the consolidated financial statements of the Organization as of and for the year ended December 31, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness and other deficiencies that we consider to be significant deficiencies.

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 a 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.

We consider the following deficiency in the Organization's internal control to be a material weakness:

Banking Controls - The CEO has the ability to execute online cash transfers without a secondary approval. While the Organization has certain detective controls in place, the lack of preventative controls could lead to a material misappropriation of assets which may not be detected in a timely manner. We recommend appropriate preventative controls be established to reduce the risk of material misappropriation. These controls could include implementing controls at the bank level to require second approval for transfers.

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 deficiencies in the Organization's internal control to be significant deficiencies:

Documentation of Review Procedures - Documentation is not maintained for certain key review procedures. There is no documented review of journal entries posted to the accounting system. The CFO and accounting manager have implemented procedures where one prepares journal entries and the other reviews. In addition, there is no documentation of the review performed of credit card statements and associated receipts. We recommend these review procedures be documented when they are performed. Lack of adequate controls over journal entries and credit card expenditures could result in misstatements to the Organization's financial statements or misappropriation of assets.

Section I - Internal Control Related Matters Identified in an Audit (Continued)

Reconciliation of Trial Balance Accounts - AFS carries a debit balance of $13,975 in a payroll exchange liability account that has remained on the trial balance since 2013 and has not been reconciled. Our understanding through inquiry with management is that this balance originated from a payroll transaction whereby funds were withdrawn from the Organization’s account by the third-party payroll processor but not recorded as an expense. Payroll expense should be fully reconciled to the payroll draws on a regular basis and all asset and liability accounts should be reconciled monthly. Any unexplained variances should be promptly investigated by management. Lack of adequate reconciliation procedures could result in misstatements to the Organization’s financial statements or misappropriation of assets.

Section II - Required Communications with Those Charged with Governance

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated February 19, 2016, our responsibility, as described by professional standards, is to express an opinion about whether the consolidated financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the consolidated financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the consolidated financial statements are free of material misstatement.

As part of our audit, we considered the internal control of the Organization. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our letter about planning matters dated February 29, 2016.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Organization are described in Note 1 to the consolidated financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2015.

We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus.

We noted no significant transactions that have been recognized in the consolidated financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the consolidated financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the consolidated financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimate affecting the consolidated financial statements was the estimate related to incurred but not reported (IBNR) contracted services and related expenses. Management's estimate of the IBNR is based on a historical regression lag analysis to help identify in what period contracted services occurred. We evaluated the key factors and assumptions used to develop the IBNR in determining that it is reasonable in relation to the consolidated financial statements taken as a whole.

Section II - Required Communications with Those Charged with Governance (Continued)

The disclosures in the consolidated financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Disagreements with Management

We are pleased to report that no such disagreements arose during the course of our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the consolidated financial statements which were requested to be recorded. Management has determined that their effects are immaterial, both individually and in the aggregate, to the consolidated financial statements taken as a whole.

Significant Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the Organization, and business plans and strategies that may affect the risks of material misstatement with management each year prior to our retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 25, 2016.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's consolidated financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Client: **Assured Family Services and Community Health Outreach, Intervention & Clinical Engagement Service**
Y/E: **12/31/2015**

SUMMARY OF UNRECORDED POSSIBLE ADJUSTMENTS

The pretax effect of misstatements and classification errors identified would be to increase (decrease) the reported amounts in the financial statement categories identified below:

Ref. #	Description of Misstatement	Current Assets	Long-term Assets	Current Liabilities	Long-term Liabilities	Equity	Other Comprehensive Income	Revenue	Expenses	Income Effect
FACTUAL MISSTATEMENTS:										
A1	Assured Family Services: To expense debit balance remaining in Paychex Exchange account			$ 13,975					$ 13,975	$ (13,975)
A2										
JUDGMENTAL ADJUSTMENTS:										
B1	None									
B2										
PROJECTED ADJUSTMENTS:										
C1	None									
C2										
		$ -	$ -	-	$ -	$ -	$ -	$ -	-	-
	Total	**$ -**	**$ -**	**$ 13,975**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 13,975**	**$ (13,975)**

PASSED DISCLOSURES AND FINANCIAL STATEMENT PRESENTATION ISSUES:

D1 None
D2

Client: **Assured Family Services (Parent Only)**
Y/E: **12/31/2015**

SUMMARY OF UNRECORDED POSSIBLE ADJUSTMENTS

The pretax effect of misstatements and classification errors identified would be to increase (decrease) the reported amounts in the financial statement categories identified below:

Ref. #	Description of Misstatement	Current Assets	Long-term Assets	Current Liabilities	Long-term Liabilities	Equity	Revenue	Expenses	Income Effect
FACTUAL MISSTATEMENTS:									
A1	To expense debit balance remaining in Paychex Exchange account			$ 13,975				$ 13,975	$ (13,975)
A2	Effect of consolidation of CHOICES (GAAP departure for which the opinion has been qualified)	$ (190,064)	$ (1,000)	(273,735)		$ 73,418	$ (107,758)	(117,011)	9,253
JUDGMENTAL ADJUSTMENTS:									
B1	None								
B2									
PROJECTED ADJUSTMENTS:									
C1	None								
C2									
		-	-	-	$ -	-	-	-	-
	Combined effect - Before income taxes	(190,064)	(1,000)	(259,760)	-	73,418	(107,758)	(103,036)	(4,722)
	Less: Misstatements for which the auditor's report is qualified	190,064	1,000	273,735	-	(73,418)	107,758	117,011	(9,253)
	Total	**$ -**	**$ -**	**$ 13,975**	**$ -**	**$ -**	**$ -**	**$ 13,975**	**$ (13,975)**

PASSED DISCLOSURES AND FINANCIAL STATEMENT PRESENTATION ISSUES:

D1 None
D2