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June 1, 2012

To the Board of Directors
Juvenile Assessment Center and
Community Health Outreach,
Intervention & Clinical Engagement
Services

We have audited the consolidated financial statements of the Juvenile Assessment Center (JAC) and Community Health Outreach, Intervention & Clinical Engagement Services (CHOICES) (collectively, the "Organization") for the year ended December 31, 2011 and have issued our report thereon dated June 1, 2012. Professional standards require that we provide you with the following information related to our audit which is divided into the following sections:

Section I - Communications Required Under SAS 115

Section II - Communications Required Under SAS 114

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 are 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

Robert J. Dery

To the Board of Directors
Juvenile Assessment Center and
Community Health Outreach,
Intervention & Clinical Engagement
Services

June 1, 2012

Section I - Communications Required Under SAS 115

In planning and performing our audit of the consolidated financial statements of the Organization as of and for the year ended December 31, 2011, 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 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.

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, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified.

However, as discussed below, we identified certain deficiencies in internal control 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. 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:

- After the audit fieldwork, management identified that there was an issue in the billing process that could allow for duplicate bills being prepared and sent to Wayne County for contracted service transactions. The error occurred in instances where a client or consumer's name was changed in the system, and was a result of how the consumer data was being filtered. Upon identification of the error, management determined the extent of the error and recorded an adjusting entry to reduce revenue and record an accrual for a refund back to Wayne County for the amount of duplicated bills. The resulting entry for the period from October 1, 2010 to December 31, 2011 was $60,468.

- During our testing of the trial balances for JAC and CHOICES, we noted that the intercompany balances between JAC and CHOICES did not agree. We noted that the intercompany entries on CHOICES for the months of November and December 2011 had been properly recorded; however, the corresponding intercompany entries on JAC had not been booked prior to providing the final trial balance for audit. Management posted the necessary entries to adjust the year-end JAC intercompany balances. We recommend the Organization implement a month-end closing process in order to identify and make significant month-end entries. Also, we recommend this process be reviewed by an individual separate from the process.

To the Board of Directors
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June 1, 2012

Section II - Communications Required Under SAS 114

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated March 12, 2012, 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 Juvenile Assessment Center and Community Health Outreach, Intervention & Clinical Engagement Services (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 March 19, 2012.

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 Juvenile Assessment Center and Community Health Outreach, Intervention & Clinical Engagement Services 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 2011.

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

There are 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 estimate in determining that it is reasonable in relation to the consolidated financial statements taken as a whole.

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.

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. Management has determined that their effects are immaterial, both individually and in the aggregate, to the consolidated financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the consolidated financial statements taken as a whole.

Disagreements with Management

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 1, 2012.

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.

Other Audit 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 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.

To the Board of Directors
Juvenile Assessment Center and
Community Health Outreach,
Intervention & Clinical Engagement
Services

June 1, 2012

Client: **Juvenile Assessment Center and**
Community Health Outreach,
Intervention & Clinical Engagement Services
Y/E: **12/31/2011**

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	Pretax Income
KNOWN MISSTATEMENTS:									
A1	None								
A2									
ESTIMATE ADJUSTMENTS:									
B1	JAC & Consolidated - IBNR adjustment for revenue and expense - To adjust balance sheet accruals from prior year	$ (77,238)		$ (29,884)			$ (77,238)	$ (29,884)	$ (47,354)
B2									
IMPLIED ADJUSTMENTS									
C1	None								
C2									
		-	$ -	-	$ -	$ -	-	-	-
	Combined effect - Before income taxes	(77,238)	-	(29,884)	-	-	(77,238)	(29,884)	(47,354)
	Effect of income taxes	-	-	-	-	-	-	-	-
	Total	**$ (77,238)**	**$ -**	**$ (29,884)**	**$ -**	**$ -**	**$ (77,238)**	**$ (29,884)**	**$ (47,354)**
PASSED DISCLOSURES									