Solakian & Company, LLC Certified Public Accountants

Michael Solakian, CPA P.O. Box 716 North Branford, CT 06471 USA

www.solakiancpa.com

October 31, 2019

Board of Directors Center for Children's Advocacy, Inc. 90 Post Road West Westport, CT 06880

In planning and performing our audit of the financial statements of Center for Children's Advocacy, Inc. ("Organization") for the year ended June 30, 2019, we considered the Organization's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. This letter summarizes our comments and suggestions concerning those matters. This letter does not affect our report dated October 31, 2019, on the financial statements of the Organization.

The acOrganizationing comments and recommendations are intended solely for the information and use of the audit committee, management, and others within the Organization and should not be used by anyone other than these specified parties.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Organization personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Solakian & Organization, LLC

Soldien + Company, LLC

Center for Children's Advocacy, Inc.

Management Letter Comments

June 30, 2019

Audit Committee and Fraud Risk Assessment

We noted that the Organization does not have a formal Audit Committee, and also has not formally assessed the effectiveness of the Organization's internal controls. We recommend that the Organization consider forming an Audit Committee that would document the review of internal controls as part of an overall plan to adopt a fraud risk assessment and monitoring program. This would help to identify fraud risks, as well as mitigate the risk of undetected occurrences of fraud.

Cancel and Initial Invoices Being Paid

Although the Organization has certain controls over cash disbursements, we believe that these controls could be improved by performing the following procedures when paying bills:

- Cancel invoices by indicating the date paid, check number, etc., on the invoice.
- Have the person signing the check initial the invoice to indicate review of the invoice.

These procedures will help prevent unauthorized payment of invoices or invoices from being paid twice. We also recommend that all invoices be reviewed carefully for any sales tax being charged to the Organization and to ensure that all vendors be given current documentation of tax-exempt status.

Employee Personnel Files

During our audit we noted that employee personnel files were not located on the premises but off-site at the Executive Director's residence. There were also payroll related forms and elections that were filed in the Organization's office. We recommend that all relevant employee personnel information be located in one central file to ensure complete documentation is available upon any federal, state or other related audits.

Background Checks on Vendors

During our audit, we determined that although accounting personnel are familiar with most vendors, the Organization does not have a policy whereby any new vendor is required to have a reference or background check. We recommend that the Organization consider formal procedures to check the background of all vendors and third party contractors in order to determine the validity of the business and also any conflict of interest concerns.