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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors and Management
Children's Forum, Inc.
Tallahassee, Florida

We have performed the procedures enumerated below on the participant check listing of The Children's Trust as maintained by Children's Forum, Inc. (the Forum) as of (for the year ended) June 30, 2022. The Forum's management is responsible for the participant check listing of The Children's Trust.

The Forum has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of complying with the requirements of The Children's Trust. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

- 1) Obtain participant check listing that is maintained by the Forum and provided to The Children's Trust for disbursement from July 1, 2021 through June 30, 2022. No exceptions were found as a result of applying the procedure.
- 2) Confirm with The Children's Trust that the participant check listing is complete for July 1, 2021 through June 30, 2022. No exceptions were found as a result of applying the procedure.
- 3) Randomly select a sample of 60 individual checks from the participant check listing from July 1, 2021 through June 30, 2022. No exceptions were found as a result of applying the procedure.
- 4) Vouch the sampled 60 items selected in procedure 3 above to participant files and supporting documentation to determine compliance with the following compliance requirements (Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, and Period of Performance). No exceptions were found as a result of applying the procedure.

We were engaged by the Forum to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accounting records of the Forum. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

To the Board of Directors and Management

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We are required to be independent of the Forum and The Children's Trust and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of Children's Forum, Inc. and The Children's Trust, and is not intended to be and should not be used by anyone other than those specified parties.

Carr, Riggs & Ingram, L.L.C.

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Tallahassee, FL

