

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

December 20, 2019

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

We have performed the procedures enumerated below, which were agreed to by Children's Forum, Inc. (the Organization) and The Children's Trust, solely to assist you with respect to the accounting records of Children's Forum, Inc., for the year ended June 30, 2019. Children's Forum, Inc.'s management is responsible for the Organization's accounting records. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. We selected a sample from the check reports provided to The Children's Trust for the fiscal year ended June 30, 2019. We agreed the information provided on the check reports for our sampled items to supporting documentation without exception.
2. We performed tests of the compliance requirements (including eligibility when applicable) with The Children's Trust contracts for our sampled items without exception.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an audit or review, the objective of which would be the expression of an opinion or conclusion on the accounting records for the fiscal year ended June 30, 2019. 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.

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.*

CARR, RIGGS & INGRAM, LLC

Tallahassee, FL