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June 12, 2017

Board of Directors
Children's Forum, Inc.
2807 Remington Green Circle
Tallahassee, FL 32308

We are pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services we are to provide for Children's Forum, Inc.

We will apply the agreed-upon procedures enumerated below that were specified and agreed to by Children's Forum, Inc. and The Children's Trust (specified parties) on the accounting records of Children's Forum, Inc. for the year ended June 30, 2017. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures performed or to be performed is solely the responsibility of the specified parties and we will require an acknowledgment in writing of that responsibility. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached schedule either for the purpose for which the agreed-upon procedures report has been requested or for any other purpose.

The agreed-upon procedures include:

1. Selecting a sample of the check reports provided to The Children's Trust for the fiscal year ended June 30, 2017.
2. Agreeing the information provided on the check reports for sampled items to supporting documentation.
3. Performing tests of the compliance requirements (including eligibility when applicable) with The Children's Trust Contracts.

Because the agreed-upon procedures listed do not constitute an examination or review, we will not express an opinion or conclusion on the accounting records of Children's Forum, Inc. In addition, we have no obligation to perform any procedures beyond those listed.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to Children's Forum, Inc. If, for any reason, we are unable to complete any of the procedures, we will describe in our report any restrictions on the performance of the procedures, or not issue a report and withdraw from this engagement. You understand that the report is intended solely for the information and use of the specified parties, and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, we will communicate to you any known and suspected fraud and noncompliance with laws or regulations affecting The Children's Trust Contracts that come to our attention. In addition, if, in connection with this engagement, matters come to our attention that contradict The Children's Trust Contracts, we will disclose those matters in our report. Such disclosures, if any, may not necessarily include all matters that might have come to our attention had we performed additional procedures or an examination or review.

You are responsible for the accounting records of Children's Forum, Inc. and that they are in accordance with The Children's Trust Contracts; and for selecting the criteria and procedures and determining that such criteria and procedures are appropriate for your purposes. You are also responsible for, and agree to provide us with, a written assertion about The Children's Trust Contracts. In addition, you are responsible for providing us with (1) access to all information of which you are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

In the interest of facilitating our services to the Organization, we may communicate by facsimile transmission, send data over the Internet, store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through secured portals or software applications hosted by third-party vendors. Electronic data that is confidential to the Organization may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data.

In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards, and we require all of our third-party vendors to do the same.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors, and consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

In the event of a dispute between the parties which arises out of or relates to this contract or engagement letter, the breach thereof or the services provided or to be provided hereunder, and, if the dispute cannot be settled through negotiation, the parties agree that before initiating arbitration, litigation or some other dispute resolution procedure, they will first try in good faith to resolve the dispute through non-binding mediation. The mediation will be administered by the American Arbitration Association under its Dispute Resolution Rules for Professional Accounting and Related Services Disputes. The costs of any mediation proceedings shall be shared equally by all parties.

Michael Carter is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We plan to begin our procedures in October 2017 and, unless unforeseeable problems are encountered, the engagement should be completed by December 2017. At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for the accounting records of Children's Forum, Inc. in accordance with The Children's Trust Contracts.

Our fees for these services are included in the program-specific audit engagement letter for The Children's Trust Contracts (see separate letter).

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge in writing their agreement with the procedures performed or to be performed and their responsibility for the sufficiency of procedures.

Very truly yours,

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

Carr, Riggs & Ingram, LLC

RESPONSE:

This letter correctly sets forth the understanding of Children's Forum, Inc. for the agreed-upon procedures engagement of accounting records of Children's Forum, Inc.

By: _____

Title: _____

Date: _____

By: _____

Title: _____

Date: _____