

# **WOLINSKI & COMPANY, C.P.A., P.C.**

## **CERTIFIED PUBLIC ACCOUNTANTS**

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February 22, 2011

Board of Directors  
Women's Caring Program:

We have audited the financial statements of the Women's Caring Program ("Organization") for the year ended, December 31, 2010, and have issued our report thereon dated February 22, 2011. Professional standards require that we provide you with the following information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter dated December 6, 2010. Professional standards also require that we communicate to you the following information related to our audit

### **Significant Audit Findings**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2010. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the 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 financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no estimates that we considered to be significantly sensitive that affect the financial statements.

#### *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 financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

*Disagreements with Management*

For the purposes 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 February 22, 2011.

*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 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, 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 to our retention.



This information is intended solely for the use of the Women's Caring Program, their Board of Directors, management, and others within the Organization and is not intended to be, and should not be, used by anyone other than these specific parties.

*Wolinski & Company, C.P.A., P.C.*

## Audit Difference Evaluation Form

Entity

Women's Caring Program

Statement of Financial Position Date: December 31, 2010

				Financial Statements Effect - Amount of Over (Under) Statement of:						
Description ( Nature) of Audit Differences	Known (K) or Likely (L)	Cause	Work-Paper Ref.	Total Assets	Total Liabilities	Net Assets	Revenues	Expenses	Change in Net Assets	Working Capital
Understated prepaid expense	Known	Expense full amount of insurance premium.	G-1	(372)	0	(372)	0	372	(372)	(372)
<b>Total</b>				(372)	0	(372)	0	372	(372)	(372)
Less Audit adjustments subsequently booked				0	0	0	0	0	0	0
Net unadjusted audit differences - this year				(372)	0	(372)	0	372	(372)	(372)
Effect of unadjusted audit differences - prior year								284	(284)	284
Total audit differences				(372)	0	(372)	0	656	(656)	(88)
Financial Statement captions totals				192,253	143,473	48,781	274,771	291,768	(16,997)	48,781
Audit differences as % of F/S captions				-0.1935%	0.0000%	-0.7626%	0.0000%	0.2248%	3.8595%	-0.1804%