

Milwaukee Christian Center, Inc. and Affiliates  
2137 W. Greenfield Avenue  
Milwaukee, WI 53204-2619

In planning and performing our audit of the financial statements of Milwaukee Christian Center, Inc. and Affiliates for the year ended December 31, 2011, we considered the Organization's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of the following matters that are opportunities for strengthening internal controls and operating efficiency:

1. Out of 44 expenses tested, six were not allocated according to the Organization's allocation plan. It is recommended that all expenses be allocated per the Organization's allocation plan.
2. It was noted during the testing of payroll that two employees did not have a background check on file. It is recommended that all employees who work with children have a background check on file in order to be compliant with grant contracts.

This letter does not affect our report dated June 25, 2012, on the financial statements of Milwaukee Christian Center, Inc. and Affiliates.

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.



RITZ HOLMAN LLP  
Certified Public Accountants

June 25, 2012

*Ritz Holman LLP*  
*Serving businesses, nonprofits, individuals and trusts.*

Two Plaza East, Suite 550      t. 414.271.1451  
330 East Kilbourn Avenue      f. 414.271.7464  
Milwaukee, WI 53202      ritzholman.com