TDH
TEXAS DEPARTMENT OF HEALTH

# Texas Department of Health

William R. Archer III, M.D.
Commissioner of Health

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Patti J. Patterson, M.D., M.P.H.
Executive Deputy Commissioner

February 9, 1999

Ms. Morrie M. Mayer, Executive Director
United Cerebral Palsy of Greater Houston, Inc.
4500 Bissonnet Suite 340
Bellaire, Texas 77401

Dear Ms. Mayer:

We have completed our review of the audit report on United Cerebral Palsy of Greater Houston, Inc. for the year ended December 31, 1997. The report was prepared by Grant Thornton, Certified Public Accountants. We reviewed the report to determine if United Cerebral Palsy of Greater Houston, Inc. met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. During our review, we requested and either you or your auditor provided us with information to supplement the report. In our opinion, United Cerebral Palsy of Greater Houston, Inc. met the audit requirements of OMB Circular A-133 for the year ended December 31, 1997.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,

Frank E. Ditmore, CPA
Director
Internal Audit Division

Audit Number: 97-0286