



50 Washington Street  
Westborough, MA 01581  
508.366.9100  
aafcpa.com

To the Board of Directors and Management of  
Fenway Community Health Center, Inc. and Affiliate:

In planning and performing our audit of the combining financial statements of Fenway Community Health Center, Inc. and Affiliate (collectively, the Center) as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Center's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the combining financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Center's combining financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, the Audit Committee, the Board of Directors, Federal awarding agencies and pass-through entities, and others within the Center, and is not intended to be, and should not be, used by anyone other than these specified parties.

*Alexander, Brown, Pinning & Co., P.C.*

Westborough, Massachusetts  
October 29, 2019