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May 26, 2010

The Pastoral Commission for Hispanic Ministries  
Central Pastoral Office for Hispanic Ministries  
Indianapolis, Indiana

Dear Members of the Pastoral Commission:

We have reviewed the financial statements of Central Pastoral Office for Hispanic Ministries of the Christian Church (Disciples of Christ) (the "Organization") for the year ended December 31, 2009, and have issued our report thereon dated as of the date of this letter.

As part of our review engagement, we strive to add additional value to your Organization by providing additional follow up to certain of the suggestions we made to you during last year's engagement.

<b>FOLLOW-UP TO RECOMMENDATIONS MADE DURING THE 2008 AUDIT</b>
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We would like to briefly follow-up on certain recommendations that were included in our management letter to you dated June 26, 2009.

Preparation of Financial Statements in Accordance with Generally Accepted Accounting Principles

We recommended that the Organization modify its accounting and financial reporting systems to provide for consistency with generally accepted accounting principles ("GAAP") and with year-end audited or reviewed financial statements. During our review of the 2009 financial statements, it was necessary for us to propose adjustments to reclassify investment return between the three net asset classes as well as record net assets released. Therefore, we again report our prior year recommendation.

Develop an Accounting Procedures Manual

We recommended that the Organization develop an accounting procedures manual to prevent or reduce misunderstandings, errors, inefficient or wasted effort, duplicated or omitted procedures, and other situations that can result in inaccurate or untimely accounting records. Based on discussions with management, we understand that certain sections of the manual are complete and other sections are in progress.

To the Members of the Pastoral Commission  
Central Pastoral Office for Hispanic Ministries  
May 26, 2010  
Page 2 of 2

#### Develop an Information Technology Disaster Recovery Plan

We recommended that the Organization develop a formal contingency plan in order to have the ability to react to an emergency situation. Through discussions with management, we understand that management has developed a disaster recovery plan and is working on implementing certain aspects of the plan (i.e. developing an on-line database that can be accessed via the internet from any location).

#### Adopt a Conflicts of Interest Policy

We recommended that your Organization consider adopting and implementing a Conflicts of Interest policy. We understand that a Conflicts of Interest policy was adopted by the Organization in December 2009; however, the Conflicts of Interest Policy has only been signed by employees of the Organization. Members of the Pastoral Commission plan to review and sign the Conflicts of Interest Policy in December 2010.

#### Designation of Contributions Received

We recommended that management obtain a resolution from the Caucus to classify an unrestricted contribution of \$3,967 as board designated for the Ferdinand Garcia Fund if the Organization wished for this contribution to be part of the endowment rather than the General Fund in order to be fiscally prudent. Based on our review of the December 2009 Caucus minutes, we noted that such a resolution was obtained. Therefore, the 2009 reviewed financial statements present this 2008 unrestricted contribution as being board designated as part of the Ferdinand Garcia Fund.

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This communication is intended solely for the information and use of management, the Pastoral Commission, and others within the Organization, and is not intended to be and should not be used by anyone other than those specified parties.

We appreciate this opportunity to be of service and extend our thanks to everyone at the Organization for their cooperation and assistance. We would be pleased to discuss any of the above matters with you at your convenience.

Very truly yours,

*Blue & Co., LLC*