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April 30, 2018

Board of Directors  
Interfaith Food Ministry of Nevada County  
Grass Valley, California

In planning and performing our audit of the financial statements of Interfaith Food Ministry of Nevada County as of and for the year ended December 31, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered Interfaith Food Ministry of Nevada County'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 financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Organization's 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. 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, Board of Directors, and others within the Organization, and is not intended to be, and should not be, used by anyone other than these specified parties



Jensen Smith  
Certified Public Accountants, Inc.  
Lincoln, California

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April 30, 2018

Board of Directors  
Interfaith Food Ministry of Nevada County  
Grass Valley, California

We wanted to thank you for your confidence in choosing our firm to fulfill your auditing needs.

In planning and performing our audit of the financial statements of Interfaith Food Ministry of Nevada County for the year ended December 31, 2017, we considered the Organization's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We reported on the Organization's internal control in the preceding letter "Communication of No Material Weaknesses." This letter does not affect our report dated April 30, 2018, on the financial statements of the Organization.

During our audit, we became aware of the following matters that are opportunities for strengthening internal controls and operating efficiency. They do not constitute or indicate a significant deficiencies or material weaknesses in internal control.

- 1.) The size of the Organization's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This situation dictates that the Board of Directors remains involved in the financial affairs of the Organization to provide oversight and independent review functions.
- 2.) During our review of expenditures, we noted several invoices were not initialed and dated to show approval prior to payment. Although it is the Organization's practice to review and approve invoices prior to payment, we recommend that all invoices be initialed and dated by a board member or the Executive Director to show that this procedure was performed.

Please feel free to call if you have any questions. We wish you success in the current fiscal year.

Sincerely,



Jensen Smith  
Certified Public Accountants, Inc.  
Lincoln, California