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March 3, 2016

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

In planning and performing our audit of the financial statements, we considered Interfaith Food Ministry of Nevada County's internal control over financial reporting (internal control) to determine the 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 Interfaith Food Ministry of Nevada County's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control. Our consideration of internal control was for the limited purpose of determining the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 or deficiencies may exist that have not been identified.

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. We previously reported on the Organization's internal control in our Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards dated March 3, 2016. This letter does not affect our report on the financial statements of the Organization dated March 3, 2016 or our report on internal control and compliance.

- 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.

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

Sincerely,

A handwritten signature in black ink that reads "Jensen Smith". The signature is written in a cursive, flowing style with a large initial "J" and "S".

Jensen Smith
Certified Public Accountants, Inc.
Lincoln, California