



September 1, 2017

To the Board of Directors and Management of
The Bridge Ministry, Inc.

In planning and performing our audit of the statement of cash receipts and disbursements of The Bridge Ministry, Inc. as of and for the year ended December 31, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered The Bridge Ministry Inc.'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 statement, 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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 statement will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in The Bridge Ministry, Inc.'s internal control to be significant deficiencies:

Financial Reporting

The Committee of Sponsoring Organizations ("COSO") framework for effective internal control over financial reporting involves the identification and analysis of the risks of material misstatement to the Organization's audited financial statement. The Organization currently relies on its independent auditor to assist in proposing final adjustments to its internal accounting records and to prepare its audited financial statements with full disclosures in accordance with generally accepted accounting principles. Under present auditing standards, these matters are determined to merit consideration as significant deficiencies.

Furthermore, during our engagement, we also noted the following matters that present opportunities for strengthening internal controls and operating efficiency.

Honorarium Payments

Finding: We noted payments made to employees for speaking or other services that are not included in their respective W-2 earnings.

Recommendation: We recommend that the board of directors approve of a policy for the treatment of these payments and that all employee income be appropriately captured in W-2 earnings.

The following matters noted in the prior year are still applicable through the date of this report.

Donor Software Reconciliation

Finding: We noted that the donor software report was not reconciled to the general ledger at year-end.

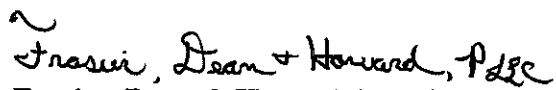
Recommendation: We recommend management reconcile contributions per the donor software to the corresponding general ledger balance on a monthly or quarterly basis.

Credit Card Statements and Charges

Finding: While testing credit card transactions, we noted several charges that lacked supporting documentation. We also noted that general ledger coding for each charge was not listed on each statement nor was formal review and approval of charges documented on the statement.

Recommendation: We recommend that supporting invoices or receipts be maintained for all credit card charges and evidence of management review be documented on the monthly credit card statements. In addition, we recommend that general ledger coding based on the nature of the supporting documentation be noted on the credit card statement next to each respective charge.

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.


Frasier, Dean & Howard, PLLC