



Certified Public Accountants, PC
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To the Board of Trustees
Jewish Community Foundation of Greater Mercer, Inc.
Princeton, New Jersey

In planning and performing our audit of the financial statements of Jewish Community Foundation of Greater Mercer, Inc. as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered Jewish Community Foundation of Greater Mercer 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 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.

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 statements 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 deficiency in Jewish Community Foundation of Greater Mercer Inc.'s internal control to be a significant deficiency:

1. The Organization failed to book the prior year adjustment entries made by the auditors after a completed audited financial statement report was issued. We recommend booking all journal entries and reclassification made by the auditor to prevent error and misstatement of the financial statement.

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

A handwritten signature in black ink that reads "BKC, CPAs, PC". The letters are cursive and somewhat stylized.

BKC, CPA's, PC

February 16, 2023
Flemington, New Jersey