INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Atlantic City Rescue Mission, Inc.
Atlantic City, New Jersey

Report on the Financial Statements

I have audited the accompanying statements of financial position of Atlantic City Rescue Mission, Inc. (a nonprofit organization) as of December 31, 2016, and the related statements of activity and changes in net assets and statement of functional expenses, for the year then ended.


Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Atlantic City Rescue Mission, Inc as of December 31, 2018, and the changes in its net assets for the years then ended in conformity with accounting principles generally accepted in the United States of America.

CLAYTON D SIMPSON, LLC

May 14, 2018