

Maryanov Madsen Gordon & Campbell
CERTIFIED PUBLIC ACCOUNTANTS - A Professional Corporation

October 24, 2017

To the Board of Directors and Management
Regional Access Project Foundation
41-550 Eclectic St.
Palm Desert, CA 92260

In planning and performing our audit of the financial statements of Regional Access Project Foundation as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered Regional Access Project Foundation'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 Foundation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Foundation'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 material weaknesses and other deficiencies 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 combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Foundation's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency in Regional Access Project Foundation's internal control to be a material weakness:

Due to the small size of the Foundation staff, we noted that there is a lack of segregation of duties over some accounting functions. Current Board and management oversight of cash disbursements assist in partially mitigating this weakness. While segregation of accounting functions in a small organization is not totally feasible, steps should be taken to better segregate duties when possible. We commend management on its review of accounting functions and the efforts to further segregate accounting functions. We recommend that management repeat the review of accounting functions whenever new programs are implemented that impact the financial statements and when changes in organizational structure occur.

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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 noted no significant deficiency.

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

Very truly yours,

Maryann Madsen Gordon & Campbell

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