

**International Right of Way
Association**

Management Letter

Year Ended June 30, 2019

Draft

Board of Directors
International Right of Way Association
Gardena, California

Members of the Board:

In planning and performing our audit of the financial statements of the International Right of Way Association (the Association) as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Association's internal control over financial reporting (internal control) as a basis for designing our auditing procedures 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 Association's internal control. Accordingly, we do not express an opinion on the effectiveness of the Association'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 significant deficiencies or material weaknesses and therefore, there can be no assurance that all such deficiencies have been identified. However, as discussed below, in prior years we identified certain deficiencies in internal control that we consider to be a 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 entity'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.

Status of Prior Year’s Comment

Comments	Status	
	Fully Implemented	Not Yet Implemented
1. Monitor Regional Activity (significant deficiency) The Association should obtain periodic financial reporting from the regions, monitor the financial magnitude and impact on the Association, and record activity in the Association’s general ledger.		X
2. Pledges Receivable (significant deficiency) Improve communication with staff to ensure all contributions, particularly pledged contributions, are identified and recorded properly at year end.	X	

We appreciate the courtesy and assistance given to us by your personnel during our audit. We would be pleased to discuss the contents of this report with you at your convenience to review the procedures necessary to bring about desirable changes.

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

MANN. WEITZ & ASSOCIATES L.L.C.
 Deerfield, Illinois
 Month XX, 2019