MW&A

International Right of Way Association

Management Letter

Year Ended June 30, 2020

MW&A
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS
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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 (Association) as of and for the year ended June 30, 2020, 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 in prior years we identified a significant deficiency in internal control that is presented for your consideration as follows:

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

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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.

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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 LLC

MANN. WEITZ & ASSOCIATES L.L.C.

Deerfield, Illinois
October 5, 2020