

**International Right of Way
Association**

Management Letter

Year Ended June 30, 2017

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, 2017, in accordance with U.S. generally accepted auditing standards, 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 would not necessarily 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 will be identified. However, during the prior year audit, we identified a significant deficiency in internal control that is presented for your consideration. This letter does not affect our report dated August 23, 2017, on the financial statements of the International Right of Way Association. Our comment, which has been discussed with appropriate members of management, is intended to improve the internal control or result in other operating efficiencies. Our comment is summarized as follows:

Status of Prior Year's Comment

Comment	Status
	FY 2018 Planned Implementation
<p>1. Monitor Regional Activity (significant deficiency) The Association should obtain periodic financial reporting from the regions, and monitor the financial magnitude and impact on the Association. The regions are part of the Association.</p>	X

Board of Directors
International Right of Way Association
August 23, 2017
Page 2

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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.

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
August 23, 2017

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