

**KRONZEK, FISHER & LOPEZ, PLLC**  
**CERTIFIED PUBLIC ACCOUNTANTS**  
607 2ND STREET, NE  
WASHINGTON, DC 20002-4909  
TEL: (202) 547-CPAS (2727) FAX: (202) 547-2728  
www.cpakfl.com

August 1, 2014

Board of Directors of  
National Women's Health Network  
Washington, DC

Dear Board Members:

In planning and performing our audit of the financial statements of National Women's Health Network as of and for the year ended December 31, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the National Women's Health Network'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 Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the organization's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various organization personnel, and we will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized below.

### **Accounting Manual**

We recommend that the organization develop an accounting manual. An accounting manual can be useful to establish consistent practices, assign responsibilities, reduce the likelihood of coding errors & assist in the preparation of financial statements. The manual will also provide a source of information if key employees leave the organization and assist in training new employees.

### **Board oversight**

We continue to recommend that the Board maintain their oversight due to the small size of the organization and accounting staff and the inherent lack of segregation of duties. The Treasurer should continue to receive

detailed monthly statements and have access to view the bank statements on-line. On-line capability should be limited to viewing the account, not creating transactions

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