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Association
To the Board of Directors and Management of
Poultry Science Association, Inc.

In planning and performing our audit of the financial statements of Poultry Science Association, Inc. as of and for the year ended December 31, 2010, 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.

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.

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 significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

Other Matters

It was noted during our audit that the chart of accounts used by the Association is very cumbersome due to the numerous accounts used in tracking revenue and expenses. The Association has roughly 330 different accounts set up for use in the accounting software. This makes assigning revenue and expenses to the correct category comparably year over year very difficult. It would be much simpler, especially for those not involved in the accounting department such as management, to analyze financial data if fewer accounts were utilized. For example, the printing expense for the annual meeting has 8 separate accounts to track these expenditures. These 8 separate accounts could be combined into one account and if further detail is then needed, an analysis of this one account could be performed at that time. This would save time for management coding invoices, accounting personnel in reconciling expenses and auditors preparing year end financials.

Other Matters, continued

During our audit procedures, credit card disbursements did not indicate approval for payment by a board member or management. Upon inquiry, an email was found and printed out as proof for approval. It is our suggestion that disbursements approved by email should indicate invoice name, number, date and amount of approved disbursement and a hard copy should be attached to the original invoice. These procedures provide for increased controls, reducing the risk of fraud and providing proof for employee protection.

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

May, Cocagne + King, P.C.

May 5, 2011