



Washington, D.C. 20002-7312

Dr. Martin L. Skubinna , Ph.D.

January 29, 2007

Mr. David P. Welsh
President
Warrant Officer Association Heritage Foundation
462 Herndon Parkway
Suite #207
Herndon, Virginia 20170-5235

Dear Mr. Welsh:

An audit of the Warrant Officer Association Heritage Foundation (WOAHF) accounts for the year 2006 was performed using standard business practices. As a result of said audit, the following is noted:

- Accounts (i.e., Checking, Savings and Certificates of Deposit) as reported on the monthly statement provided by the Treasurer, Mr. Ronald J. Whalen, were reflective of what is on deposit with the Pentagon Federal Credit Union accounts.
- There were no disbursements of funds that had not been approved by Minutes of the Board of Directors Meeting except those considered necessary and proper to the operation of the WOAHF.

There were no discrepancies noted during the audit of accounts.

Respectfully Submitted,

MARTIN L. SKUBINNA

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