

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

DATE: November 22, 2017

MEMORANDUM TO: Board of Supervisors
County of Northumberland
Northumberland, Virginia

FROM: Robinson, Farmer, Cox Associates (RFC)

REGARDING: FY 17 Audit of County of Northumberland, Virginia

In planning and performing our audit of the financial statements of the County of Northumberland, Virginia for the year ended June 30, 2017 we considered the County's internal control structure to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal controls of the County.

However, during our audit, we noted certain matters that are opportunities for strengthening internal controls and operating efficiencies. Said matters are not deemed to be material weaknesses or significant deficiencies in internal control. Further, this letter does not affect our report dated November 22, 2017 on the financial statements of the County of Northumberland, Virginia.

We have already discussed these comments and recommendations with appropriate members of management and we will review the status of these comments during our next audit engagement.

SCHOOL BOARD OPEB REPORT (repeat comment from FY16):

The School Board is required to include OPEB (other postemployment benefits) data with the County's annual audited financial statements. The data is actuarially determined and has to be updated every 2 to 3 years depending on the number of employees reported. The last actuarial was performed as of January 1, 2013 and included expected benefit payments through December 31, 2015. We recommend the School Board begin compiling FY18 data now in order to receive an updated actuarial as of June 30, 2018.

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