

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

DATE: November 27, 2018

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

FROM: Robinson, Farmer, Cox Associates (RFC)

REGARDING: FY 18 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, 2018 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 27, 2018 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 TITLE I PROGRAM REIMBURSEMENTS

As with most federal programs, Title I operates on a reimbursement basis. Therefore, the School Board processes Title I expenditures before reimbursement requests are actually filed. For FY18, funds were requested in November and June. For reasons of cash flow, we recommend reimbursement requests be filed on a more timely basis. Monthly is preferable.

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.