



DATE: November 22, 2019

MEMORANDUM TO: Board of Supervisors
County of Northumberland, Virginia

FROM: Robinson, Farmer, Cox Associates

REGARDING: FY19 Audit of the 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, 2019, 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 control structure.

However, during our audit, we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. This letter does not affect our report dated November 2, 2019, on the financial statements of the County of Northumberland, Virginia. We will review the status of these comments during our next audit engagement. We have already discussed these comments and recommendations with appropriate members of management and will be pleased to discuss these matters in further detail at your convenience.

RECONCILIATION OF SCHOOL REVENUES AND EXPENDITURES:

In completing the FY19 audit, we had difficulties reconciling school revenues and expenditures to those posted by the County Treasurer. Since the School Board maintains a separate general ledger from that of the County Treasurer, reconciliations are crucial to maintaining balance between the two. Therefore, we recommend the School Board's Director of Finance reconcile both receipts and expenditures for all school funds (Operating and School Food) with the County Treasurer monthly, making adjustments when necessary.

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.