

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

DATE: December 4, 2015

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

FROM: Robinson, Farmer, Cox Associates

REGARDING: FY 15 Audit of County of Amelia, Virginia

In planning and performing our audit of the financial statements of the County of Amelia, Virginia for the year ended June 30, 2015, 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 December 4, 2015 on the financial statements of the County of Amelia, 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.

BANK RECONCILIATION:

As a follow-up to last year's comment, we still recommend the County Treasurer submit the monthly bank reconciliation of the general operating account to the County Finance Director for review. The review process should include noting agreement with the month end balances of the general ledger's treasurer's accountability fund. Once complete, the bank reconciliation should be initialed and dated by the County Finance Director and returned to the Treasurer for filing. Controls will be strengthened as the reviewer will be independent of the Treasurer's office.

END OF YEAR FINANCIAL STATEMENT RECONCILIATION:

The County and the School Board utilize two different accounting systems to record day to day transactions and prepare financial reports. The County's general ledger is the control system as it reports the reconciled cash position of the County Treasurer as well as overall revenues and expenditures of all the County and School Board. The School Board accounting system is subsidiary and should reconcile to the control system in place at the County. After year-end, once accruals have been identified and posted, we recommend the County and the School Board year to date financial reports be reconciled so that variances in overall revenues and expenditures can be isolated and adjusted as necessary. The reconciliation would be a joint effort of the County and School Board Finance Offices.