



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Date: November 27, 2020

Memorandum To: Board of Supervisors and Management
County of Amelia, Virginia

From: Robinson, Farmer, Cox Associates

Regarding: Audit for fiscal year ended June 30, 2020

In planning and performing our audit of the financial statements of County of Amelia, Virginia as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and matters that are opportunities for strengthening internal controls and operating efficiency. This memorandum summarizes our comments and suggestions regarding those matters.

We would be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Reconciliation of VRS Contributions to Payroll - School Board

During the course of our audit it was noted that the School Board prepares monthly reconciliations between myVRS Navigator and the payroll system. However, there were instances where reconciling items were not cleared prior to the confirmation of contributions. Additionally, it was noted that a monthly reconciliation was not prepared in a timely manner for the month of May 2020. We recommend that the School Board improve the monthly VRS reconciliation process.

VRS Plan Contributions - County

During the course of our audit we noted an instance where the County did not deduct and contribute the proper amount of ICMA/defined contribution plan contributions for one employee for the months of January and February 2020. Upon return of the Director of Finance, this error was quickly discovered and resolved.