

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

DATE: December 17, 2014

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

FROM: Robinson, Farmer, Cox Associates

REGARDING: FY 14 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, 2014, 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 17, 2014 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.

SCHOOL FUND FEDERAL PROGRAM REIMBURSEMENTS:

For the year ended June 30, 2014, Title I (\$85,424.04), Title VI-B Cluster (\$102,506.86), Title II-Part A (23,294.80) and Vocational Education (\$23,052.17) year-end revenue accruals were not received by the County Treasurer until the month of October, 2014, with the exception of Title VI-B Preschool funds that were received at the end of September, 2014. These reimbursements should be requested and received no later than the first week of September. Improvement was noted over FY13 wherein all accruals were not received until the end of November, 2013, however, we continue to recommend all reimbursement requests be filed either monthly or quarterly, so that all funding for a fiscal year is received within 60 day to 75 days of the year-end.

BANK RECONCILIATIONS:

To improve internal controls over bank reconciliations, we recommend the County's Finance Director review, initial and date the monthly bank reconciliations noting agreement with the month end balances of the general ledger's treasurer's accountability fund. Controls will be strengthened because the reviewer will be independent of the Treasurer's office.

INTERFUND TRANSFERS:

We recommend all interfund transfers be identified to a specific fund in the general ledger, thus making it easier to reconcile total transfers.