



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

DATE: November 2, 2021
MEMORANDUM TO: Hampton-Newport News Community Services Board
FROM: Robinson, Farmer, Cox Associates
REGARDING: 2021 Audit

In planning and performing our audit of the financial statements of the Hampton-Newport News Community Services Board for the year ended June 30, 2021, we considered the Organization'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.

During our audit, we noted certain matters involving the internal control structure and other operational matters that are presented for your consideration. This letter does not affect our report dated November 2, 2021 on the financial statements of the Hampton-Newport News Community Services Board. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operational efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

CSAPPROVAL OF INVOICES:

During our audit of expenses, we noted one payment that lacked proper approval. Payments over \$100,000 require approval from the Chief Financial Officer. We recommend that all invoices be properly approved in accordance with the Board's policies.