

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

Date: October 12, 2018

Memorandum To: Meherrin River Regional Jail Authority

From: Robinson, Farmer, Cox Associates

Regarding: Audit for year ended June 30, 2018

In planning and performing our audit of the financial statements of Meherrin River Regional Jail Authority for the year ended June 30, 2018 and 2017, we considered the Authority'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. This memorandum does not affect our report dated October 12, 2018, on the financial statements of the Authority.

There were no management letter comments for fiscal year 2018.