



COMMONWEALTH of VIRGINIA

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
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September 25, 2023

Eldon James
Coordinator
Rappahannock River Basin Commission
406 Princess Anne Street
Fredericksburg, VA 22401

Dear Mr. James:

We have reviewed the Rappahannock River Basin Commission's (RRBC) financial information and the George Washington Regional Commission's (GWRC) audit report relating to fiscal year 2022. We have determined that the audit performed by Robinson, Farmer, Cox Associates, PLLC for fiscal year 2022 satisfies our statutory requirement to audit the RRBC under § 62.1-69.33 of the Code of Virginia.

During our review of the GWRC audit report, we noticed certain matters that we wanted to bring to RRBC's attention. Robinson, Farmer, Cox Associates, PLLC indicated in their report to GWRC management that there were material audit adjustments to the GWRC financial statements, resulting in a material weakness in financial reporting. These material audit adjustments related to net pension and OPEB liability reporting. Robinson, Farmer, Cox Associates, PLLC also communicated certain matters to GWRC management related to its internal control structure and other operational matters. These include recommendations to improve policies and procedures, ensure approval for payments, maintain documentation supporting disbursements, and ensure compliance with the prompt payment provisions in the Virginia Public Procurement Act.

We recommend that the RRBC coordinate with the GWRC and determine its planned corrective actions for both the material weakness in financial reporting and the other internal control matters identified during the audit. RRBC should ensure that the GWRC has adequate internal controls in place related to the processing of financial transactions.

If anyone inquiries about your audit status, please have them contact us.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

AVC/clj