



ROBINSON, FARMER, COX ASSOCIATES, PLLC
Certified Public Accountants

DATE: December 2, 2021

MEMORANDUM TO: Board of Supervisors
County of Northumberland, Virginia

FROM: Robinson, Farmer, Cox Associates

REGARDING: FY21 Audit of the County of Northumberland, Virginia

In planning and performing our audit of the financial statements of the County of Northumberland, Virginia for the year ended June 30, 2021, 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 control structure.

However, during our audit, we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. This letter does not affect our report dated December 2, 2021, on the financial statements of the County of Northumberland, Virginia. We will review the status of these comments during our next audit engagement. We have already discussed these comments and recommendations with appropriate members of management and will be pleased to discuss these matters in further detail at your convenience.

SCHOOL BOARD PUBLIC HEARING ON BUDGET:

The School Board held a public hearing on 12/9/19 at the start of the FY21 budget process. While performing audit procedures, RFC could not locate an advertisement in a local newspaper that was made 10 days prior to the public hearing as required by the *Code of Virginia* (Section 22.1-92). To comply in the future, we recommend that an advertisement be published.

LOCAL CAFETERIA COLLECTIONS:

As in prior years, the School Cafeteria bank account is maintained at the School Board office and is used to receipt local cafeteria collections. No other transactions flow through this account. State and federal revenue and cafeteria expenditures are processed through the County's primary bank account. We continue to recommend periodic transfer of cafeteria collections to the primary bank account to offset related expenditures, thus maintaining only a minimal balance in the cafeteria bank account.

FORFEITED ASSET & COURTHOUSE SECURITY APPROPRIATIONS:

Prior to making disbursements, the department heads responsible for either of these funds need to seek an appropriation from the Board of Supervisors.

This report is intended solely for the information and use of the County, management, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.