

***PLANNING DISTRICT ONE  
BEHAVIORAL HEALTH SERVICES BOARD***

**Communicating Internal Control Related Matters**

**Year Ended June 30, 2018**

# THROWER, BLANTON & ASSOCIATES, P.C.

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*Founded 1948*

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**(1918-2000)**

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To the Board of Directors  
Planning District One Behavioral Health Services Board  
Norton, Virginia 24273

In planning and performing our audit of the Planning District One Behavioral Health Services Board as of and for the year ended June 30, 2018, in accordance with auditing standards accepted in the United States of America, we considered Planning District One Behavioral Health Services Board's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Planning District One Behavioral Health Services Board's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations during our audit, we did not identify any deficiencies in internal control we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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



**THROWER, BLANTON & ASSOCIATES, P.C.**  
Certified Public Accountants

Norton, Virginia  
November 28, 2018