



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Date: January 21, 2026

Memorandum To: Board of Supervisors
County of Accomack, Virginia

From: Robinson, Farmer, Cox Associates

Regarding: Audit for year ended June 30, 2025

In planning and performing our audit of the financial statements of the County of Accomack, Virginia for the year ended June 30, 2025, 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 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 December 15, 2025, on the financial statements of the County of Accomack, Virginia. 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 operating 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.

School Board Bank Account Reconciliations

It was noted during our audit that accurate bank reconciliations that agreed with the School Board general ledger for June 2025 were not finalized until November 2025. The bank reconciliation process should be performed on a monthly basis and in a timely manner. We recommend the School Board put procedures in place to ensure that the monthly reconciliations are completed timely after month's end to ensure the accuracy of the general ledger and to prevent delays in providing accurate financial reporting.