

# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

DATE: December 20, 2016

MEMORANDUM TO: County of Halifax, Virginia  
Halifax County School Board

FROM: Robinson, Farmer, Cox Associates

REGARDING: FY 2016 Audit

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In planning and performing our fieldwork as part of the audit of the financial statements of the County of Halifax, Virginia ("County"), including the Halifax County School Board, for the year ended June 30, 2016, we considered the 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 20, 2016 on the financial statements. Our comments and recommendations are intended to improve the internal control structure or result in other amounts that are normally operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience.

## **Budget**

As disclosed in the audited financial report for the year ending June 30, 2016, there are several departments and funds which exceed the final budget and appropriations. Amendments to the budget and supplemental appropriations during the year should be considered to avoid expenditures in excess of appropriations.