

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

DATE: December 5, 2016

MEMORANDUM TO: Board of Supervisors
County of Lunenburg, Virginia

FROM: Robinson, Farmer, Cox Associates

REGARDING: FY16 Audit of the County of Lunenburg, Virginia

In planning and performing our audit of the financial statements of the County of Lunenburg, Virginia for the year ended June 30, 2016, 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 5, 2016, on the financial statements of the County of Lunenburg, 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.

CREDIT CARD DISBURSEMENTS:

We tested a FY16 credit card payment for the County Administrator's office, the School Board office and the Department of Social Services in the course of our audit field work. We noted the payment for the Social Services Department was made based on the credit card statement alone, with no purchase receipts attached. We recommend all credit card payments be based on a reconciliation of the card receipts for purchases made to the amount owed per the billing statement rather than on the statement alone.

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.