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To the Board of Supervisors  
County of Henry, Virginia

In planning and performing our audit of the financial statements of the County of Henry, Virginia for the year ended June 30, 2018, we considered the County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements.

During our audit, we became aware of a matter that needs addressing. The memorandum that accompanies this letter summarizes our comments and suggestions regarding the matter. We reported on the County's internal control in our report dated December 13, 2018. This letter does not affect our report dated December 13, 2018, on the financial statements of the County of Henry, Virginia.

We will review the status of the comment during our next audit engagement. We have discussed this with management personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of the matter, or to assist you in implementing the recommendation.

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

Sincerely,

*Creedle Jones & Alga, P.C.*

Creedle Jones & Alga, P.C.  
Certified Public Accountants

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December 13, 2018

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**MEMORANDUM****COUNTY OF HENRY, VIRGINIA****Management Letter Points****Timely Bank Reconciliations**

During the course of the audit, we discovered numerous instances where monthly bank reconciliations for the County's deposit accounts were not reconciled timely by the County Treasurer's office. This caused reconciling items not to be resolved timely, which caused the County's general ledger not to be corrected timely. Also, there was no indication on the bank reconciliations that the County Treasurer had reviewed and approved the reconciliations. The County Treasurer or his staff should prepare monthly bank reconciliations for all deposit accounts upon receipt of the bank statement, in order to avoid unrecorded transactions in the general ledger. The monthly bank reconciliations should always be completed with reconciling items resolved prior to receiving the next month's bank statement. Furthermore, the preparer of the reconciliation should sign and date the reconciliation upon completion. Furthermore, the County Treasurer should review all monthly bank reconciliations for their accuracy and to insure all reconciling items have been appropriately resolved. The County Treasurer should sign and date all reconciliations as an indication he has performed this task.