



ROBINSON, FARMER, COX ASSOCIATES, PLLC
Certified Public Accountants

Date: October 27, 2022

Memorandum To: Meherrin River Regional Jail Authority

From: Robinson, Farmer, Cox Associates

Regarding: Audit for year ended June 30, 2022

In planning and performing our audit of the financial statements of Meherrin River Regional Jail Authority for the year ended June 30, 2022, we considered the Authority'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. This letter does not affect our report dated October 27, 2022, on the financial statements of Meherrin River Regional Jail Authority.

Overtime Payout

The overtime payouts for May and June 2022 services were paid in July 2022 at the higher July 1 rate instead of the rate in effect when those hours were worked. We recommend that the year-end overtime payouts be based on the rate in effect when the hours were worked instead of the new rates that take effect on July 1.