

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

DATE: November 30, 2018

MEMORANDUM TO: Board of Supervisors
County of Charles City
Charles City, Virginia

FROM: Robinson, Farmer, Cox Associates

REGARDING: FY 18 Audit of County of Charles City, Virginia

In planning and performing our audit of the financial statements of the County of Charles City, Virginia for the year ended June 30, 2018, 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 controls of the County.

However, during our audit, we noted certain matters that are opportunities for strengthening internal controls and operating efficiencies. Said matters are not deemed to be material weaknesses or significant deficiencies in internal control. Further, this letter does not affect our report dated November 30, 2018 on the financial statements of the County of Charles City, Virginia.

We have already discussed these recommendations with appropriate members of management and we will review the status of these comments during our next audit engagement.

UTILITY BILLINGS

During our audit of utility fund revenues and billings, we determined that utility fund customer adjustments are not subject to a formal review prior to or after issuance by an employee that is independent of the bill preparation process. We recommend that the Utilities Director consider reviewing monthly utility fund billing adjustment registers and documenting this review with her initials. This will improve the internal controls over this area and document her oversight and review of any adjustments to the utility billings.