

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Date: October 6, 2017

Memorandum To: Western Tidewater Regional Jail Authority

From: Robinson, Farmer, Cox Associates

Regarding: Audit for year ended June 30, 2017

In planning and performing our audit of the financial statements of Western Tidewater Regional Jail Authority for the year ended June 30, 2017, 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.

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 October 6, 2017 on the financial statements of the Authority. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Recording of Accruals

The June 2017 Work Release and Canteen reconciled bank balances did not agree to the general ledger cash balances. After bank reconciliations were complete, payments for June services recorded in July 2017 were posted to the cash account instead of being recorded as liabilities.

Posting dates should be reviewed when entering checks to ensure cash transactions are recorded in the proper accounting period. The general ledger cash balances should only reflect deposits made to the bank and checks written on or before the last day of the month.