



ROBINSON, FARMER, COX ASSOCIATES, PLLC
Certified Public Accountants

Date: January 9, 2026

Memorandum To: Board of Supervisors
County of Westmoreland, Virginia

From: Robinson, Farmer, Cox Associates

Regarding: Audit for fiscal year ended June 30, 2025

In planning and performing our fieldwork as part of the audit of the financial statements of the County of Westmoreland, Virginia for the year ended June 30, 2025, 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 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 January 9, 2026, on the financial statements of the County of Westmoreland, Virginia. Our comments and recommendations are intended to improve the internal control structure or result in other operating efficiencies. We will be pleased to discuss the comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

County - Reconciliation of VOYA Contributions to Payroll

During the course of our audit we noted there was not a formalized reconciliation and review of the VOYA contributions to the payroll system. We recommend that the County performs formalized reconciliation each month. Any variances should be reviewed, and adjustments prepared as necessary. Such reconciliation should be prepared and then reviewed by another individual.

School Board - Budget Advertisement

During the course of our audit, we noted that a notice of the public hearing on the proposed school board budget was not advertised in a local newspaper. In accordance with VA Code Section 22.1-92 before any school board gives final approval to its budget for submission to the governing body, the school board shall hold at least one public hearing to receive the views of citizens within the school division. A school board shall cause public notice to be given at least seven days prior to any hearing by publication in a newspaper having a general circulation within the school division.

Conclusion

A documented corrective action plan should be prepared in response to these comments and reviewed on a periodic basis to ensure that the policies and procedures established pursuant to the corrective action plan are functioning properly.