

# ROBINSON, FARMER, COX ASSOCIATES

---

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

---

**DATE:** November 10, 2017

**MEMORANDUM TO:** Board of Supervisors  
County of Nottoway  
Nottoway, Virginia

**FROM:** Robinson, Farmer, Cox Associates (RFC)

**REGARDING:** FY 2017 Audit of County of Nottoway, Virginia

In planning and performing our audit of the financial statements of the County of Nottoway, Virginia for the year ended June 30, 2017, 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 10, 2017 on the financial statements of the County of Nottoway, Virginia.

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

## **SCHOOL BOARD OPEB REPORT:**

The School Board is required to include OPEB (other postemployment benefits) data in the annual audited financial statements. The data is actuarially determined and has to be updated every 2 years. The last actuarial was performed as of July 1, 2015, but did not include expected benefit payments or other actuarial data after June 30, 2016. We recommend the School Board sign a contract with an actuary and begin compiling FY17 data now in order to receive an updated actuarial as of June 30, 2018.

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