



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Date: October 20, 2021

Memorandum To: Meherrin River Regional Jail Authority

From: Robinson, Farmer, Cox Associates

Regarding: Audit for year ended June 30, 2021

In planning and performing our audit of the financial statements of Meherrin River Regional Jail Authority for the year ended June 30, 2021, 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 20, 2021, on the financial statements of Meherrin River Regional Jail Authority.

There were no management letter comments for fiscal year 2021.