



ROBINSON, FARMER, COX ASSOCIATES, PLLC  
*Certified Public Accountants*

**DATE:** February 12, 2024

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

**FROM:** Robinson, Farmer, Cox Associates

**REGARDING:** FY 23 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, 2023, 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 were deemed to be material weaknesses or significant deficiencies in internal control and are reported in the *Government Accounting Standards* internal control report included in the audit report dated February 12, 2024 on the financial statements of the County of Nottoway, 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.

**MATERIAL ADJUSTMENTS TO FINANCIAL STATEMENTS**

During our audit, we became aware of material adjustments that needed to be made to the County's FY23 general ledger and financial statements. Adjustments included, but were not limited to, proposing entries to record property taxes due, adjustment to balance fund balances to reconcile with the prior year, and adjustments to revenues and expenditures to post and reverse current and prior year receivables and payables, respectively. Transition of personnel in the County's Finance and Administrative Departments at the end of FY23 and the beginning of FY24 contributed to this problem. Proper training of finance and administrative personnel should correct this finding in the coming year.