



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Memorandum To: Board of Supervisors and Management
County of Brunswick, Virginia

Date: April 10, 2026

From: Robinson, Farmer, Cox Associates

Regarding: Audit for fiscal year ended June 30, 2025

In planning and performing our audit of the financial statements of County of Brunswick, Virginia as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

We have already discussed (and have previously communicated through the prior year management letter) many of these comments and recommendations with appropriate members of management. 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.

Adjusting Journal Entries

Audit adjustments were made to correct beginning fund balance, GASB 87 lease entries, and the local appropriation to school board.

We noticed a marked improvement in the number of journal entries compared to the previous audit. However, we recommend the Treasurer and School Board Finance Director continue to work together to ensure all financial data is entered correctly and reconciled in a timely manner. The reconciliation procedures in place should include a review of a review of monthly revenue posting to verify that all revenues were posted to the correct accounts. We recommend reviewing the audit adjusting entries to identify which revenues are being posted incorrectly.