

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

DATE: November 20, 2018

MEMORANDUM TO: Board of Supervisors
County of Mathews, Virginia

FROM: Robinson, Farmer, Cox Associates

REGARDING: FY18 Audit of the County of Mathews, Virginia

In planning and performing our audit of the financial statements of the County of Mathews, Virginia for the year ended June 30, 2018, 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 became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. This letter does not affect our report dated November 20, 2018, on the financial statements of the County of Mathews, Virginia. We will review the status of these comments during our next audit engagement. We have already discussed these comments and recommendations with appropriate members of management and will be pleased to discuss these matters in further detail at your convenience.

SCHOOL CAFETERIA FUND DEPOSITS:

School lunch charges collected at the individual schools were not deposited daily to the cafeteria bank account maintained by the County Treasurer. In some cases, deposits were held for a week or more before being deposited. As a best practice, we recommend daily deposit of cafeteria collections in order to minimize the amount of cash receipts on hand at any given time.

SOCIAL SERVICE VIEW PAYMENTS:

VIEW program expenditures are intended to provide a means to move social services clients from public assistance to employment within a 24 month period. One of the VIEW payments tested was for 2 months of rent for a client that was in the 24th month of the program. Only one month should have been paid. We recommend limiting expenditures to cover one month's obligations at time.

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.