

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Date: November 17, 2016

Memorandum To: County of Fauquier, Virginia

From: Robinson, Farmer, Cox Associates

Regarding: Audit for year ended June 30, 2016

In planning and performing our audit of the financial statements of the County of Fauquier, Virginia for the year ended June 30, 2016, 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 noted certain matters involving the internal control structure and other operational matters that are presented for your consideration. This letter does not affect our report dated November 17, 2016, on the financial statements of the County of Fauquier, Virginia. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies. 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.

Duplicate Reimbursements - Foster Care

During the course of our audit, we noted two expenditures totaling \$96.48 which were reimbursements to the individual purchasing the items for Foster Care children but for which the Children's Services program was also reimbursed for the same items. Items presented for payment by the Foster Care program should be thoroughly reviewed to ensure that reimbursement for the same purchases are not made multiple times.