



ROBINSON, FARMER, COX ASSOCIATES, PLLC
Certified Public Accountants

DATE: November 25, 2024

MEMORANDUM TO: Board of Supervisors
County of Gloucester
Gloucester, Virginia

FROM: Robinson, Farmer, Cox Associates (RFC)

REGARDING: FY 24 Audit of County of Gloucester, Virginia

In planning and performing our audit of the financial statements of the County of Gloucester, Virginia for the year ended June 30, 2024, 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 are not deemed to be material weaknesses or significant deficiencies in internal control. Further, this letter does not affect our report dated November 25, 2024 on the financial statements of the County of Gloucester, Virginia.

We have already discussed these comments and recommendations with appropriate members of management and we will review the status of these comments during our next audit engagement.

School Board Grants

Reimbursements for year-end federal accruals were still being created and submitted in October 2024. These reimbursements were for expenditures through June 30, 2024. Typically, revenue accruals should be requested and received within 60 days of year-end. Several of these were not recorded and accrued at the time of audit fieldwork. Year-end reimbursements should be submitted between July and August, so that funds are received within 60 days of the year-end.