



ROBINSON, FARMER, COX ASSOCIATES, PLLC
Certified Public Accountants

DATE: February 21, 2023

MEMORANDUM TO: Western Tidewater Community Services Board
FROM: Robinson, Farmer, Cox Associates
REGARDING: FY 21-22 Audit

In planning and performing our audit of the financial statements of Western Tidewater Community Services Board for the year ended June 30, 2022, we considered the Board'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 February 16, 2023, on the financial statements of Western Tidewater Community Services Board. 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.

Credit Card Expense Posting to General Ledger

The Bank of America credit card transactions were posted to the general ledger as a summarized total, rather than posting to the appropriate expense account that each transaction should be classified. The total expense recorded was accurate, but we recommend that credit card transactions are properly split to their appropriate expense account lines.