

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

DATE: November 27, 2017

MEMORANDUM TO: City of Petersburg, Virginia

FROM: Robinson, Farmer, Cox Associates

REGARDING: FY 2017 Audit

In planning and performing our audit of the financial statements of the City of Petersburg for the year ended June 30, 2017 we considered the City's internal control structure to plan our auditing procedures for the purpose of expressing our opinions on the financial statements but not to provide assurance on the internal control structure.

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 27, 2017 on the financial statements of the City of Petersburg. Our comments and recommendations are intended to improve the internal control structure or result in other operating efficiencies. We will be pleased to discuss the comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

School Board

School Food Service Fund

During the course of our audit we tested various free, reduced and full price lunch and breakfast claims for reimbursement in comparison to amounts that should have been requested and found differences in six of ten months tested, which resulted in a total underpayment made by the Virginia Department of Education in the amount of \$9,972. We recommend that procedures be implemented to have a second person verify the accuracy of free and reduced lunches and breakfast claims before they are submitted to the Virginia Department of Education for reimbursement. This item is also being reported as a federal finding in the City of Petersburg, Virginia CAFR.