



DATE: December 15, 2025

MEMORANDUM TO: Board of Supervisors
County of Mathews, Virginia

FROM: Robinson, Farmer, Cox Associates

REGARDING: FY25 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, 2025, 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 December 15, 2025, 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.

RECONCILIATION OF GENERAL FUND BANK ACCOUNT:

At June 30, 2025, the reconciliation for the general fund bank account did not agree with the balance per Fund 999 (Treasurer's Accountability Fund) of the general ledger. Further review indicated prior months' reconciliations during the fiscal year were not properly reconciled as well. While the variance on the reconciliation was immaterial, we continue to recommend all bank reconciliations be prepared timely and accurately. Errors in other areas of the general ledger could be masked if a proper timely reconciliation is not prepared. We further recommend review of the bank reconciliation be noted by initialing and dating the time of the review and agreement to the general ledger. – Repeat comment from FY22, FY23 and FY24

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.