

# ROBINSON, FARMER, COX ASSOCIATES

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CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

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**DATE:** November 20, 2018

**MEMORANDUM TO:** Board of Supervisors  
County of Lunenburg, Virginia

**FROM:** Robinson, Farmer, Cox Associates

**REGARDING:** FY18 Audit of the County of Lunenburg, Virginia

In planning and performing our audit of the financial statements of the County of Lunenburg, Virginia for the year ended June 30, 2018, 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 November 20, 2018, on the financial statements of the County of Lunenburg, 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.

**IRS FORM 941:**

The Department of Social Services did not file their June 30, 2017 Employer's Quarterly Federal Tax Return (IRS Form 941) within the end of the following month. As a result, the Department of Social Services was assessed a late filing penalty that was paid in January, 2018. We recommend filing deadlines be monitored more closely to avoid such penalties in the future.

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.