At a regular monthly meeting of the Buckingham County Board of Supervisors held on Monday, July 11, 2011 at 7:00 p.m. in the Buckingham County Agricultural Center, the following members were present: E.A. “Bill” Talbert, Chairman; F.D. “Danny” LeSueur, Vice-Chairman; I. Monroe Snoddy; Joe Chambers, Jr.; Dr. Brian D. Bates; Danny R. Allen, and John D. Kitchen, Jr. Also present were Rebecca S. Carter, County Administrator; Karl Carter, Asst. County Administrator; and E.M. Wright, Jr., County Attorney.

Re: Quorum Present

Chairman Talbert certified there was a quorum-seven members present. The meeting could continue.

Re: Call to Order, Invocation and Pledge of Allegiance

Chairman Talbert called the meeting to order. Supervisor Bates gave the invocation and the Pledge of Allegiance was said by all who were in attendance.

Re: Approval of Agenda

*Supervisor Bates moved, Supervisor Kitchen seconded and was unanimously carried by the Board to approve the agenda as presented and the addendum as follows:

Department/Agencies
I-7 Consider payment to Blair Construction, Inc. in the amount of $1,594,709.95 for school construction project*
I-8 Consider request from Sheriff Kidd to transfer ownership of Sheriff’s office vehicles to School Board*

Other matters for Board Consideration
J-3 Consider resolution for Rev. James Guython Davenport
J-4 Consider authorizing County Administrator to sign engagement letter from Robinson, Farmer, Cox Associates to provide audit services for year ended June 30, 2011.
J-5 Consider authorizing County Administrator to sign letter of support for Virginia Retreat

Information Items
M-2 Newsletter from Farmville Area Habitat for Humanity
Re: Approval of Minutes

*Supervisor Kitchen moved, Supervisor Snoddy seconded and was unanimously carried by the Board to approve the minutes as presented.*

Re: Approval of Claims

**Talbert:** I have one discussion. I’d just like to thank this Board and the citizens of Buckingham County. If you notice in your claims you have a payment to Toga Volunteer Fire Department. I’ve been there since 1972 and this County has never let us down. They’ve always supported us. I’m a Charter Member for Toga and we appreciate all the years that yall have supported us. I just want yall to know that.

*Supervisor Kitchen moved, Supervisor Snoddy seconded and was unanimously carried by the Board to approve the claims as presented.*

Re: Announcements

There were no announcements.

Re: Public Comment

**Suzanne Vandergrift:** I’d like to introduce myself, I am Suzanne Vandergrift. I am the new president of the library. We’d like to take this opportunity to thank Zanie Jamerson for her service to the new facilities committee and to let the Board know that we would like to have an opportunity to come up with a name to present to you hopefully by your August meeting.

Re: VDOT: Road Matters

**Talbert:** I don’t think there’s anybody here from VDOT. I have something I want to bring up to VDOT. One of VDOT’s officials was talking to one of my constituents which is on Fender Road and she wanted to know why it couldn’t be paved, which it’s chip and seals, it’s two different things, and he said all you’ve got to do is get the Board to vote it, if four of them vote to do it that’s the way it’s going to be done. So I’m asking my colleagues here tonight, to find out which way the state’s going to go and how to go, if this Board can vote to have it chip and sealed on Rt. 748 which is Fender Road, I would appreciate one of my colleagues making a motion since the chairman does not make motions and see where it goes or how it stands. If that’s all we have to do then…if they are going to do that then we’ll get somebody else on the Board to present one. I’m not trying…because he stood right here and told us they didn’t have any money. Now if he’s going to come over to my district and tell my constituents and make me look…and our board…she wanted to know what’s wrong with the Board, I said nothing cuz we were told we didn’t have any money. And I also found out and you can make a note of this if you would, it’s no more priority list. I was told by a state official that there is no more priority list. You’ve still got the six year plan but you can’t put anything on the priority list. The way I understand it, it comes by vote of the Board of Supervisors.
Talbert: I’m not trying to get ahead of anybody; I just want to see where the state stands. I hope they are going to do it but in my feeling, I don’t think they are going to do it, to be frank with you.

Bates: Mr. Chairman, I’d be happy to support the motion and vote for it so long as it doesn’t jeopardize the projects we’ve already approved.

Talbert: It’s not.

Supervisor Chambers moved, Supervisor Kitchen seconded and was unanimously carried by the board to authorize the Virginia Department of Transportation to chip and seal Rt. 748 Fender Road.

Re: Zanie Jamerson: Resignation to Library Facility Needs Committee

A letter of resignation was received in the Office of the County Administrator by Mrs. Zanie Jamerson of the Library Facility Needs Committee.

Supervisor Chambers moved, Supervisor LeSueur seconded and was unanimously carried by the Board to accept the resignation of Zanie Jamerson from the Library Facility Needs Committee with regrets.

Re: Consider reappointment of Mrs. Ophelia Washington to the Social Services Board for an additional term

Ophelia Washington’s current term on the Social Services Board ended June 30, 2011. Mrs. Washington is eligible for reappointment and she has indicated she will accept reappointment if the Board sees fit to reappoint her. The term would be through June 2016.

Supervisor Snoddy moved, Supervisors Kitchen and Chambers seconded and was unanimously carried by the Board to reappoint Ophelia Washington to the Social Services Board.

Re: Motion to correct/rescind an appropriation to the school that was submitted by the school two times and appropriated two times

An appropriation request was accidently made twice by the school board and subsequently approved twice. The Board of Supervisors approved a request from the School Board asking for $109,790 in August 2010 to be used for the Gold Hill HVAC and the school bus garage. This same amount was requested and approved again in December 2010. I ask that you rescind the motion in December so that the official record shows only one appropriation for the $109,790.
Supervisor Kitchen moved, Supervisor LeSueur seconded and was unanimously carried by the board to rescind the motion made in December 2010 to appropriate $109,790 to the schools due it being submitted and approved twice.

Re: State Compensation Board Reductions Methods

Once again the County needs to decide on how to handle the reduction of money from the State. This is our third year of having to choose how to handle the reductions. For fiscal year 2011, Buckingham County absorbed $94,164 in state reductions. For the upcoming fiscal year, 2012, the County is expected to incur reductions of about $93,206. It is important to note that all the deductions listed do not fall under the budget of Buckingham County. Some reductions are to regional programs that provide services to Buckingham County, such as the regional jail and the library.

Once again, the State is allowing Buckingham County to choose a method of reduction. The three options are:

1. Take the reductions from the programs listed by The Commonwealth
2. Do not show a reduction in programs and then send The Commonwealth a check for the reductions
3. A combination of the first two options, take some of the reductions in the programs listed and send the Commonwealth a check for the difference.

Mr. Carter’s recommendation, continues to be the same, which is option one. I continue to believe that we should deal with the actual reductions and not create more work by accepting the excess funds from the State and then giving it back to the State in the form of a check.

Supervisor Bates moved, Supervisor LeSueur seconded and was unanimously carried by the Board to accept Mr. Carter’s recommendation to take the reductions from the programs listed by the Commonwealth.

Re: GASB #54 Update

Karl Carter: Good evening members of the Board, Mrs. Carter, I’ve come before you tonight to update you on the account policies and procedures called GASB #54.

Talbert: Would you explain what the GASB stands for?

Carter: It stands for Governmental Accounting Standard Boards. Our auditors told us last year that this was coming and to prepare for it. Luckily for us, a lot of the standards we do right now. It’s going to be a change in terminology. What we need to adopt tonight is a Fund Balance Policy. A Fund Balance as we call it is the difference between your assets and your liability, what you should have left over. This policy that I present to you guys, it’s dedicated to maintaining an appropriate level of fund balance and to cover our expenses. This new regulation says it should be five categories or types of fund balances. The first one is nonspendable. We don’t really deal with that. It involves inventory and we do not do manufacturing. Restricted
Fund Balances is another category. That is usually grants or other funds that are restricted to a specific purpose. Committed Fund Balanced is any contract or commitment made at budget time like say Gene Dixon Park. We’re committed to $100,000 a year for ten years to see that project go through. That is a committed category. Assigned fund balances is similar to committed except assigned can be done during the fiscal year after the budget has been adopted. So like the new communications system after the fiscal year if you want to assign funds to that, we can’t say reserve. That’s a word they are trying to get rid of. You want to appropriate fund for that purpose and they will be assigned. The last category is unassigned fund balances. This is what we have left over. You will see that we try to keep our 10% reserved. I think attached behind your letter is a copy of our budget for the next fiscal year and I show an after. This is after the changes have been made. If you look at the bottom right hand corner you will see now that that Gene Dixon Park is moved down there to committed fund balances. Economic Development has been moved down there as well. One thing that has gone away is the reserve for contingency. That’s one thing they say is like a rainy day fund and they are trying to get away from that. You can have a rainy day fund but you have to adopt a policy for that as well. Those are all the changes. Our estimated ending year balance will now be called the unassigned fund balance. That number changed by $50,000 that we had in reserve for contingency, so that number increased by $50,000 because there will be no more reserve for contingency. I will try to in the future when we need to make a motion to take something out of reserve for contingency, try to change the names to unassigned fund balance.

**Kitchen:** Well, Karl, bottom line is that nothing has changed. You need a motion from us to approve this.

**Carter:** Nothing has changed except terminology.

*Supervisor Kitchen moved, Supervisors Snoddy and Bates seconded and was unanimously carried by the Board to approve the GASB #54 Policy updates as presented.*

**Talbert:** Would you do one thing for me? I’ve had some constituents ask me about the claims last month about that door at the burn building that was not a door to go on the burn building. Can you explain that to them?

**Carter:** That was a stand alone training door that the facility needs to be in compliance with training. They can not be certified if that “door” is not there. It’s not replacing a door. Because we needed that door to be in compliance, that was paid for by the Fire Programs. The County did not have to pay for that.

**Re: Consider meeting with the auditors regarding school findings.**

**Chambers:** I think it will be wise for the Board to meet with them first. The Board might have some questions for them. Just the Supervisors, not the School Board.

**Kitchen:** I agree with that.
Mrs. Carter: I would like to recommend…we don’t have the report yet. But they are ready to
give us the report and they want to know how we want to proceed. This will be a preliminary
report so perhaps…the chairman of the School Board said today that he wanted me to express to
you all that they would like for both boards to meet. But perhaps you will want to look at the
preliminary with the auditors and this board and then the final with both boards together. They
have given you dates. The dates that are available are July 25<sup>th</sup> and 26<sup>th</sup> and August 2 through
4<sup>th</sup>.

*Supervisor Chambers moved, Supervisor Bates seconded and was unanimously carried by the
Board to meet with the auditors on August 2, 2011 at 7:00 p.m. to go over the preliminary
report of the school findings.*

**Re: Consider payment to Blair Construction, Inc. in the amount of $1,594,709.95 for
school construction project.**

This came in to late for us to put it in the regular packet, but it is for the current amount due of
$1,594,709.95. It does have a change order too of $61,625.77. But because this is signed off by
the school officials. Dr. Dumming is here if you have any questions. But it has been signed
off that the work has been completed.

Bates: Mrs. Carter, do we have any idea what the change orders are going towards?

Mrs. Carter: No Sir.

Bates: Will the Board have any say so in the change orders moving forward or are we going to
have to just keep paying the bill?

Kitchen: There have been two change orders so far.

Bates: Yes, total of $106,000 so far out of $6,779,000 paid.

Mrs. Carter: I think the school board has a policy on that and Dr. Dumming, you may be able
to help me with this, but I think at a certain point they contact the Chairman and the Vice-
Chairman. Is that correct?

Dr. Dumming: If it’s over $20,000, then the chairman, vice-chairman, Mr. Davis and myself.
If it’s over $40,000 then it would have to be taken to the full board. So far to the best of my
knowledge, all the change orders have been within the contingency fund. So it has not gone over
the amount allotted.

Bates: Is there any point at which change orders would come back to this board? The reason
I’m asking is, the bids on the project came in somewhere around $2 million cheaper than was
forecast so I was hoping that the tax payers would get the benefit of at least a
$2million savings on this project. I just don’t want to see this thing change ordered so that the
good bid environment we got just goes away through change orders.
Dr. Dumminger: The original forecast was $25 million and the bids came in somewhere around $24 million.

Bates: That left $1.2 million on the table difference from the bids coming in and the forecast. A million dollars is a lot of money.

Carter: So the school board has approved the $61,000 change order?

Dr. Dumminger: Yes. All the change orders are listed on our Board docs.

*Supervisor Kitchen moved, Supervisor Allen and Snoddy seconded and was unanimously carried by Board to approve the payment of $1,594,709.95 to Blair Construction for the school construction project on Rt. 20.*

Re: Consider request from Sheriff Kidd to transfer ownership of Sheriff’s office vehicles

Sheriff Kidd requests that the Board of Supervisors consider transferring ownership of the Sheriff’s Office vehicles listed below to the Buckingham County School Board.

1. 2000 Ford 4/dr surplus on 6/6/11, mileage 185,000 running condition needs work
2. 2005 Ford 4/dr surplus on 6/6/11 mileage 134,044 good running condition, transmission is bad
3. 1985 Chevrolet Pick-up w/box body, military surplus vehicle received by former Sheriff Williams in 2004, has not been running since 2004, has no practical use in police work. Motor, transmission, running gear condition unknown.

*Supervisor Kitchen moved, Supervisor Bates seconded and was unanimously carried by the Board to approve to transfer ownership of the vehicles listed above to the school board.*

Re: Recreation Department Vehicle Problems

The Assistant Recreation Director’s vehicle, blue truck previously used by Mike Markley’s motor blown a motor. The truck had been serviced regularly and the proper fluids were in it. A used motor will cost $1700 installed with a 100 day warranty. A new motor will cost $3,500 with a 3 year or 36,000 mile warranty. We do not recommend to put more money into this vehicle.

The Senior Animal Control Officers vehicle is a 2004 and has 148,000. It is recommended by Todd Shumaker that a vehicle be purchased for the Animal Control Officer as it is used more than the Asst. Recreation Director and the ACO’s 2004 vehicle be passed to the Asst. Recreation Director. As you are aware the maintenance vehicle is no longer in service. They are using the truck that is also used by the Zoning Administrator and the IT manager. We have planned to pass the Building inspector’s old vehicle down for their use.
You have agreed to and awarded a bid for a new Building Inspector’s vehicle from the present budget year. There is funding in the new budget for one more vehicle.

Please consider advertising for bids for a New Animal Control Vehicle. Upon your authorization to purchase a new vehicle we will pass down the used vehicles to appropriate departments.

*Supervisor Kitchen moved, Supervisors LeSueur and Bates seconded and was unanimously carried by the Board to approve advertising for bids for a new Animal Control Vehicle.*

**Re: Consideration of the FY2012 Performance Contract between Crossroads Services and the Department of Behavioral Health and Development Services**

Crossroads has submitted a performance contract for your consideration.

In reviewing the contract I do not see any changes to the contract. This is a large document and in order to save copying cost I have it on file in my office if anyone is interested in reading it.

Since there are not obvious changes, please consider approval of this contract upon review and approval of the County Attorney’s legal form review.

*Supervisor Bates moved, Supervisor LeSueur seconded and was unanimously carried by the Board to approve the FY2012 Performance Contract between Crossroads Services and the Department of Behavioral Health and Development Services pending approval of the County Attorney.*

**Talbert:** I’d simply say that I haven’t missed but one meeting since I was put on this, and I am really impressed with Will and his staff. They are sincere and dedicated and its money well spent for what they do.

**Re: Consideration of Resolution of Rev. James Guython Davenport**

Supervisor Snoddy requested that the following resolution in memory of Rev. James Guython Davenport be drafted for Board approval:

**Resolution in Memoriam**

**Reverend Doctor James Guython Davenport**

*Whereas,* Rev. Dr. James Davenport departed this life on Friday, May 13, 2011 at the age of 78.

*Whereas,* Rev. Dr. James Davenport was born September 15, 1932 to the late Lewellyn Harrison and Lillian Brickhouse Davenport. Rev. Davenport is survived by his wife, Jacqueline Wilson Davenport; five children, Jerry Wayne, Jack G. Davenport, Katherin Ingaram, Jeffrey H.
Edwards, and Daniel L. Edwards; two sisters, Ruth Davenport and Julie Adcock; five brothers, Wayne, Howard, Frank, Ray and L.H. Davenport; seven grandchildren and one great-grandchild.

Whereas, Rev. Dr. James Davenport was the interim pastor of Mt. Tabor for seven plus years;

Whereas, Rev. Dr. James Davenport was loved and respected by many and will be greatly missed by all who knew him.

NOW, THEREFORE, BE IT RESOLVED, that the Buckingham County Board of Supervisors does, in memoriam on this 11th day of July, 2011, pay tribute to and express its highest esteem for Rev. Dr. James Guython Davenport and extends its deepest sympathy to his loved ones.

Supervisor Snoddy moved, Supervisor Bates seconded and was unanimously carried by the Board to adopt the above resolution in memory of Rev. James Davenport.

Re: Consider authorizing County Administrator to sign engagement letter from Robinson, Farmer, Cox Associates to provide audit services for year ended June 30, 2011
June 13, 2011

To the Board of Supervisors and Management
County of Buckingham, Virginia
P.O. Box 252
Buckingham, Virginia 23921

Ladies and Gentlemen:

We are pleased to confirm our understanding of the services we are to provide County of Buckingham, Virginia for the year ended June 30, 2011. We will audit the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements, of County of Buckingham, Virginia as of and for the year ended June 30, 2011. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management’s discussion and analysis (MD&A), to accompany County of Buckingham, Virginia’s basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to County of Buckingham, Virginia’s RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during the audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management’s Discussion and Analysis.
2. Budgetary comparison schedules.
3. Schedule of pension funding progress.

We have also been engaged to report on supplementary information other than RSI that accompanies County of Buckingham, Virginia’s financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of expenditures of federal awards.
2. Combining and individual fund statements.
3. Supporting schedules.
The following other information accompanying the basic financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and for which our auditor's report will not provide an opinion or any assurance.

1. Statistical information.

**Audit Objectives**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the basic financial statements taken as a whole. The objective also includes reporting on—

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.

- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

The reports on internal control and compliance will each include a statement that the report is intended solely for the information and use of management, the Board of Supervisors, others within the entity, specific legislative or regulatory bodies, federal awarding agencies, and if applicable, pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the Specifications for Audits of Counties, Cities, and Towns, issued by the Auditor of Public Accounts of the Commonwealth of Virginia; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133, and will include tests of accounting records, a determination of major program(s) in accordance with OMB Circular A-133, and other procedures we consider necessary to enable us to express such opinions and to render the required reports. If our opinions on the financial statements or the Single Audit compliance opinions are other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

**Management Responsibilities**

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of OMB Circular A-133. We will prepare the trial balance for use during the audit. Our preparation of the trial balance will be limited to formatting information into a working trial balance based on management's chart of accounts. As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of federal awards, and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements, schedule of expenditures of federal awards, and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and the schedule of expenditures of federal awards and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.
Management Responsibilities (Continued)

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for monitoring ongoing activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Buckingham, Virginia and the respective changes in financial position and, where applicable, cash flows in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management and financial information is reliable and properly recorded. Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review in June. You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.
Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, Government Auditing Standards do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards.

As required by OMB Circular A-133, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, Government Auditing Standards, and OMB Circular A-133.
Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of County of Buckingham, Virginia’s compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.

OMB Circular A-133 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Circular A-133 Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of County of Buckingham, Virginia’s major programs. The purpose of these procedures will be to express an opinion on County of Buckingham, Virginia’s compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of and sign the Data Collection Form that summarizes our audit findings. It is management’s responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors’ reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors’ reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

The audit documentation for this engagement is the property of Robinson, Farmer, Cox Associates and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to oversight agencies or their designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Robinson, Farmer, Cox Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by the granting agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.
Supervisor Kitchen moved, Supervisor Bates seconded and was unanimously carried by the Board to authorize Mrs. Carter to sign the Engagement Letter from RFC to provide audit services for year ended June 30, 2011.
Re: Consider authorizing County Administrator to sign letter of support for Virginia Retreat

Mr. Neal Noyes, Executive Director
Virginia Tobacco Commission
701 E. Franklin Street, Ste. 501
Richmond, VA 23219

Dear Mr. Noyes,

I am writing on behalf of the Board of Supervisors of Buckingham County to fully support an application submitted by Virginia’s Retreat of which we are a member. Virginia’s Retreat is requesting funding for the development of an overall strategic plan, an overall marketing plan focused on the critical period commemorating the Sesquicentennial of the American Civil War and start-up monies to hire an executive director to oversee and continue to create the region’s tourism product. Among the issues to be explored during the proposed strategic planning process include: the creation of a Trail Authority or similar entity; the expansion of dues paying members to potentially include private organizations/businesses; the identification of other key anchors on the Civil Rights in Education Heritage Trail; new sites for the Civil War Trails and the creation of a new Music, Artisan and Gardens Trail.

As Buckingham County is a dues-paying member of this tourism marketing consortium, we understand that with its continued growth and success, there is a need for day-to-day oversight of maintenance and marketing of all of the trails. Tourism is a critical element of economic development, especially in Central and Southern Virginia, and we depend on this organization to support that effort in our County, as well as the other 13 jurisdictions it serves.

Thank you for your kind consideration of the Virginia’s Retreat application and for supporting an important economic development tool for the Central and Southern regions of Virginia.

Sincerely,

Rebecca S. Carter, County Administrator
On behalf of Buckingham County Board of Supervisors

1 July 2011

The Geographic Heart of Virginia

 Supervisor Kitchen moved, Supervisor LeSueur seconded and was unanimously carried by the Board to authorize Mrs. Carter to sign a letter of support for Virginia Retreat.
Re: County Administrator’s Report

Animal Control Facility Report: My first item is the Animal Control Facility Report. I think this is an exceptional report. Particularly they always come on the hottest day. As you can see with this report there are only two issues. There were receptacles for the animals; we do need to get a few more of these. They have to be in a place where they can not be turned over. The other was the form that we have to have in place there regarding the euthanasia and we are working on that. The form has to be posted stating that Dr. Anderson is the DVM. Other than that it is an exceptional report and I really appreciate that the ACO officers are taking such good care. I don’t think we have ever had a report this good.

2011 Redistricting Plan: I’m sure many of you have already heard about this, but the redistricting plans for the Board and School Board has been approved by the Department of Justice. We certainly do appreciate all the work that they have done, the County Attorney and the staff and the committee has done on this.

Application from Southside Electric Coop. to implement a 1/5% late fee for delinquent accounts: The next issue is a notice where Southside Electric Coop has applied to implement a 1.5% late fee on their accounts. I understand that they are probably the only ones that don’t do that, so they are applying to do that with the State Cooperation Commission. If you have any comments to make on this, the information is there to do so.

Also there is an application from Columbia Gas, they are asking for authorization to amend and extend its gas cost hedging program.

Update on CRC appointments: I wanted to let you know as far as the meetings for CRC, Mary Hickman let me know Friday that the CRC board of directors has voted to, where we asked them to allow members of Town Councils sit on the CRC Board, they voted that the initial representative has to be from the Board of Supervisors, and then the alternate can be County Administrator or any staff that I appoint to go as a representative. The County Administrator would have a vote but any staff that I send in my place will not have a vote. But instead of reaching out to the towns, because some of the counties have several towns, they thought it might cause some conflict. So what we would ask you to do now would be to have your appointee which is Supervisor LeSueur and I would be the alternate and will go in his place and have a vote on your behalf. They have changed the meeting time to noon so it may be more convenient.

Supervisor Bates moved, Supervisor Kitchen seconded and was unanimously carried by the Board to appoint Rebecca Carter, County Administrator as the alternate to represent the Board for the CRC.
Appreciation from the Carter Family: I would like to express my appreciation to the Board of Supervisors, the staff and the entire community. Your prayers, thoughts, and kind deeds and your help have been very helpful during my recent loss of my daughter and my mother. I can just say that I’m proud to be from Buckingham County.

There being no further business to discuss, Chairman Talbert recessed to reconvene on August 2, 2011 at 7:00 p.m.

ATTEST:

Rebecca S. Carter          Ernest A. “Bill” Talbert
County Administrator      Chairman