

Dinwiddie County Administration Office

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ADDENDUM #1

Date: December 14, 2016

Request for Proposals # 16-120916

Professional Auditing Services

Deadline: Thursday, January 12, 2017 @ 3 p.m.

TO ALL POTENTIAL BIDDERS:

The following information is being provided for purposes of clarification or in response to questions received from potential offerors. In the event that any of these specifications conflict with previous specifications, the specifications in this addendum shall control. Prepare your proposals accordingly:

Below are responses to questions received.

1. Please provide a copy, for all components, of the prior year: (a) governance letter, (b) internal control letters.

Answer: See attached.

2. What were your audit fees, by component, for 2016?

<u>Answer:</u>	School Activity Fund	\$7,930.00
	Trust Funds	\$1,495.00
	Clerk's Office	\$7,100.00
	County	\$65,400.00

3. When were the auditors onsite and for how long in 2016?

Answer: Several days in August for School Activity Fund. Several days in August for VRS audit, preliminary audit and APA compliance. A week in September for fieldwork.

4. Are the incumbent auditors proposing or invited to propose?

Answer: Yes

5. Were there audit adjustments last year and, if so, please provide copies of those adjustments.

Answer: See attached.

6. Are the audits of the component units Dinwiddie County Water Authority and Dinwiddie Industrial and Airport Authority included in this engagement? If not, who performs these audits?

Answer: No, they are not included in this contract for the County's audit. They both contract directly for audit services and are currently using Dixon Hughes Goodman.

Note: A signed acknowledgement of this addendum must be received by this office prior to the due date and time, or must be attached to your proposal. Signature on this addendum does not constitute signature on the original proposal document. The original proposal document must also be signed per RFP instructions.

Company Name: _____

Signature: _____

Type/Print Name: _____

Title: _____

Date: _____

**Report to the
Board of Supervisors**

County of Dinwiddie, Virginia

June 30, 2016



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Contacts

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Communication with Those Charged with Governance

November 28, 2016

Board of Directors and Management
County of Dinwiddie, Virginia

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Dinwiddie, Virginia (the "County") for the year ended June 30, 2016, and have issued our report thereon dated November 28, 2016. Professional standards require that we provide you with information about our responsibilities in accordance with auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 21, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County of Dinwiddie, Virginia are described in Note 1 to the financial statements. As described in Note 3 to the financial statements, the County adopted GASB Statement No. 72, Fair Value Measurement and Application (GASB 72), in 2016. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were managements' estimates of the allowance for uncollectible taxes receivable, the liability for post-employment benefits other than pensions, the liability for landfill post-closure care costs, the liability for pensions, and the discounted present value of the best estimate of the future outflows expected to be incurred as a result of nonexchange financial guarantees. The estimate of uncollectible taxes receivable is based on historical collections and write-offs of receivables after they are no longer collectible under state statute. The estimated liability for post-employment benefits other than pensions is based on the types of benefits provided at the time of each valuation (once every two years) and the historical pattern of the sharing of benefit costs between the employer and plan members to that point. The estimated liability for landfill post-closure costs is based on engineering estimates adjusted for inflation. The estimated net liability for pensions is based on the types of benefits provided at the time of each valuation (once every two years) and the expected value and projected performance of the related plan assets. The discounted present value of the best estimate of the future cash outflows expected to be incurred as

a result of nonexchange financial guarantees is based on an average of historical payments, future required debt service, and related percentages discounted at federally stated rates. We have evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no disclosures during the year that were considered to be more sensitive than others.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements or financial statement reclassifications identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no uncorrected misstatements. Management has corrected all misstatements as summarized in the attached journal entry listing (Appendix B).

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter included in Appendix A.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

During our audit we became aware of several areas of operations where there are opportunities for strengthening internal controls and operating efficiency. This letter does not affect our report on the financial statements of the County of Dinwiddie, Virginia, dated November 28, 2016. The following are our observations and related suggestions:

Information Technology (IT) controls – School Board

During review of IT controls, auditors noted several areas for strengthening controls, including the following:

1. Passwords for access to the financial reporting software can be repeated, and do not contain complexity requirements.
2. Passwords for network access are not required to be changed regularly, can be repeated, and do not contain complexity requirements.
3. Network access does not timeout after a period of inactivity.

Auditors recommend that the School Board implement the software that has already been purchased by the County to address the above control issues.

Private-Purpose Trust Funds - County

During our prior year audit, we noted that the County lacks originating documentation for several of these trusts. This originating documentation is critical in ensuring that the trusts are properly invested and that the disbursements are for the appropriate purposes, according to the grantor's original wishes. If originating documentation cannot be located, we suggest that the Board of Supervisors take necessary action to confirm their purposes and approve a policy for the investiture and management of the funds therein.

Other Information in Documents Containing Audited Financial Statements

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Supervisors and management of the County of Dinwiddie, Virginia, and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Dixon Hughes Goodman LLP

Chester, Virginia

Appendix A
Management Representation Letter

County of Dinwiddie

BOARD OF SUPERVISORS

WILLIAM D. CHAVIS
BRENDA K. EBRON-BONNER
DANIEL D. LEE
HARRISON A. MOODY
DR. MARK E. MOORE



COUNTY ADMINISTRATOR

W. KEVIN MASSENGILL

FOUNDED 1752

November 28, 2016

Dixon Hughes Goodman LLP
3700 Festival Park Plaza
Chester, VA 23831

This representation letter is provided in connection with your audit of the financial statements of the County of Dinwiddie, Virginia (County), which comprise the respective financial positions of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the date of this letter.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 21, 2016, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with U.S. GAAP.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. The following have been properly accounted for and disclosed in the financial statements:
 - a. Related-party relationships and transactions, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties
 - b. Guarantees, whether written or oral, under which the County is contingently liable
 - c. Other liabilities or gain or loss contingencies
6. There were no uncorrected misstatements or omitted disclosures noted by you during your audit.
7. You have recommended adjusting entries that have been posted to the County's accounts. We understand and are in agreement with and approve of the adjustments. Also, there were no omitted disclosures noted by you during your audit.
8. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
9. Significant estimates that may be subject to a material change in the near term have been properly disclosed in the financial statements. We understand that "near term" means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations existing at the date of the financial statements that make the County vulnerable to the risk of severe impact that have not been properly disclosed in the financial statements.
10. Significant assumptions we used in making accounting estimates, including estimates of fair value, are reasonable.
11. We represent to you the following for the County's fair value measurements and disclosures:
 - a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
12. Receivables recorded in the financial statements represent valid claims against debtors for sales or other charges arising on or before the balance sheet date and have been appropriately reduced to their estimated net realizable value.
13. We believe that the actuarial assumptions and methods used to measure pension liabilities and costs for financial accounting purposes are appropriate in the circumstances.

Information Provided

14. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the Boards of Supervisors, School Board, and the Industrial Development Authority or summaries of actions of recent meetings for which minutes have not been prepared.
15. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
16. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
17. We have no knowledge of any fraud or suspected fraud affecting the County involving:
 - a. Management.
 - b. Employees who have significant roles in internal control.
 - c. Others where the fraud could have a material effect on the financial statements.
18. We have no knowledge of any allegations of fraud or suspected fraud affecting the County's financial statements received in communications from employees, former employees, analysts, regulators, short sellers, or others.
19. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
20. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices.
21. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing the financial statements.
22. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
23. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
24. The County is currently involved in certain legal matters of which the outcome is uncertain. Management does not feel that an unfavorable outcome related to any legal matter under current evaluation is probable at this time.
25. The County has satisfactory title to all owned assets and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
26. In regards to the non-attest services performed by you, we have:

- a. Assumed all management responsibilities.
- b. Overseen the service, by designating an individual, within senior management, who possess suitable skill, knowledge, or experience.
- c. Evaluated the adequacy and results of the services performed.
- d. Accepted responsibility for the results of the services.
- e. Evaluated and maintained internal controls, including monitoring ongoing activities.

The non-attest services performed by you include assistance with the preparation of our financial statements, Schedule of Expenditures of Federal Awards, and related notes, assistance with the maintenance of depreciation schedules, assistance with the implementation of GASBs 72, tax preparation service – Evelyn Abrahams Scholarship Fund (Form 990), and completion of the appropriate sections of the Data Collection Form that summarizes your audit findings.

27. We have made available to you all financial records and related data and all audit or relevant monitoring reports, if any, received from funding sources.
28. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
29. We have a process to track the status of audit findings and recommendations.
30. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
31. The County has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
32. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
33. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
34. As part of your audit, you assisted with preparation of the financial statements and related notes and schedule of expenditures of federal awards. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.
35. The County has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

36. The County has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
37. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
38. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
39. The financial statements properly classify all funds and activities.
40. All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
41. Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
42. Provisions for uncollectible receivables have been properly identified and recorded.
43. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
44. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
45. Inter-fund, internal, and intra-entity activity and balances have been appropriately classified and reported.
46. Deposits and investment securities are properly classified as to risk and are properly disclosed.
47. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
48. We have appropriately disclosed the County's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
49. We have reviewed and approved the estimate of the projected outflows for nonexchange financial agreements, as disclosed in Note 9 to the financial statements.
50. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
51. With respect to the introductory section, other supplementary information, and the statistical section:

- a. We acknowledge our responsibility for presenting the information in accordance with accounting principles generally accepted in the United States of America, and we believe the information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- b. If the information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

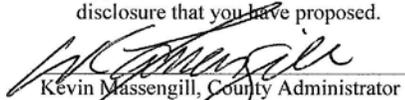
52. With respect to federal award programs:

- a) We are responsible for understanding and complying with and have complied with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
- b) We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- a) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- b) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- c) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- d) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a

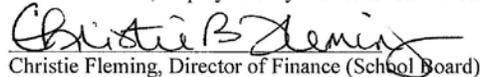
material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.

- e) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- f) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- g) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and [have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards OR confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards].
- h) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- i) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- j) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E) [and OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, if applicable].
- k) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- l) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- m) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- n) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- o) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- p) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.

- q) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
 - r) We have monitored sub-recipients, as necessary, to determine that they have expended sub-awards in compliance with federal statutes, regulations, and the terms and conditions of the sub-award and have met the other pass-through entity requirements of the Uniform Guidance.
 - s) We have issued management decisions for audit findings that relate to federal awards made to sub-recipients and such management decisions have been issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the sub-recipient has taken timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the sub-recipient.
 - t) We have considered the results of sub-recipient audits and have made any necessary adjustments to our books and records.
 - u) We have charged costs to federal awards in accordance with applicable cost principles.
 - v) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
 - w) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
 - x) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
 - y) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
53. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.
54. We acknowledge our responsibility for the current year implementation of Governmental Accounting Standards Board (GASB) Statement No. 72, Fair Value Measurement and Application, and we have reviewed and approved the adjustments to the financial statement disclosure that you have proposed.


Kevin Massengill, County Administrator


Anne Howerton, Deputy County Administrator - Finance & General Services


Christie Fleming, Director of Finance (School Board)

Appendix B

Adjusting Journal Entries



Client: 3001189922 - County of Dinwiddie, Virginia
 Engagement: Audit16 - County of Dinwiddie
 Period Ending: 6/30/2016
 Trial Balance: 101
 Workpaper: Fund 101 Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		1403		
PBC Entry - revised revenue accrual				
4-101-12430-5899	MISC CHARGES		15.00	
0-101-200-0001	ACCOUNTS RECEIVABLE HOLDING			15.00
Total			15.00	15.00
Adjusting Journal Entries JE # 2		1404		
PBC - Entry to transfer FY16 interest income to Fund 229.				
3-101-01501-0100	INTEREST ON BANK DEPOSITS		226.00	
0-101-100-0001	CASH IN BANK			226.00
Total			226.00	226.00
Adjusting Journal Entries JE # 3				
To reclassify amount due to component unit				
0-101-501-0001	ACCOUNTS PAYABLE		30,334.00	
0-101-501-0006	Due to component unit			30,334.00
Total			30,334.00	30,334.00



Client: 3001189922 - County of Dinwiddie, Virginia
Engagement: Audit16 - County of Dinwiddie
Period Ending: 6/30/2016
Trial Balance: 205
Workpaper: Fund 205 Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		5340		
To correct A/R classification				
0-205-200-0003	DUE FROM OTHER GOVTS		4,701.00	
0-205-200-0001	ACCOUNTS RECEIVABLE HOLDING			4,701.00
Total			4,701.00	4,701.00



Client: 3001189922 - County of Dinwiddie, Virginia
 Engagement: Audit16 - County of Dinwiddie
 Period Ending: 6/30/2016
 Trial Balance: 207
 Workpaper: Fund 207 Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		4036		
To record non-cash commodities received				
DHG01	School Food Commodities		106,201.00	
DHG02	School Food Commodities			106,201.00
Total			106,201.00	106,201.00
Adjusting Journal Entries JE # 2		5340		
To correct A/R classification				
0-207-200-0003	DUE FROM OTHER GOVTS		14,106.00	
0-207-200-0001	ACCOUNTS RECEIVABLE HOLDING			14,106.00
Total			14,106.00	14,106.00



Client: 3001189922 - County of Dinwiddie, Virginia
Engagement: Audit16 - County of Dinwiddie
Period Ending: 6/30/2016
Trial Balance: 229
Workpaper: Fund 229 Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		1404		
PBC - To record transfer of FY16 interest income from fund 101				
0-229-100-0001	CASH IN BANK		226.00	
3-229-01501-0100	INTEREST INCOME			226.00
Total			226.00	226.00



Client: 3001189922 - County of Dinwiddie, Virginia
Engagement: Audit16 - County of Dinwiddie
Period Ending: 6/30/2016
Trial Balance: 303
Workpaper: Fund 303 Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		5340		
To correct A/R Classification				
0-303-200-0003	DUE FROM OTHER GOVTS		5,331.00	
0-303-200-0001	ACCOUNTS RECEIVABLE HOLDING			5,331.00
Total			<u>5,331.00</u>	<u>5,331.00</u>



Client: **3001189922 - County of Dinwiddie, Virginia**
Engagement: **Audit16 - County of Dinwiddie**
Period Ending: **6/30/2016**
Trial Balance: **305**
Workpaper: **Fund 305 Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
To reclassify amounts due to component unit				
0-305-501-0001	ACCOUNTS PAYABLE		57,117.00	
0-305-501-0001	ACCOUNTS PAYABLE		67,999.00	
0-305-501-0003	due to component unit			57,117.00
0-305-501-0003	due to component unit			67,999.00
Total			125,116.00	125,116.00



Client: **3001189922 - County of Dinwiddie, Virginia**
 Engagement: **Audit16 - County of Dinwiddie**
 Period Ending: **6/30/2016**
 Trial Balance: **399**
 Workpaper: **Fund 399 Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		5615		
To correct ending accumulated removed on disposals				
0-399-502-4000	NET ASSETS - GOVT WIDE		136,971.00	
0-399-202-1401	ACCUM DEPREC-MACHINERY & EQUIPMENT			136,971.00
Total			136,971.00	136,971.00
Adjusting Journal Entries JE # 2		5615		
To record retainage on CIP				
0-399-202-1200	CONSTRUCTION IN PROGRESS		65,894.00	
0-399-502-4000	NET ASSETS - GOVT WIDE			65,894.00
Total			65,894.00	65,894.00
Adjusting Journal Entries JE # 3		5615		
To adjust School Board CIP to actual				
0-399-502-4000	NET ASSETS - GOVT WIDE		70,509.00	
0-399-202-2200	CONSTRUCTION IN PROGRESS			70,509.00
Total			70,509.00	70,509.00



Client: **3001189922 - County of Dinwiddie, Virginia**
 Engagement: **Audit16 - County of Dinwiddie**
 Period Ending: **6/30/2016**
 Trial Balance: **499**
 Workpaper: **Fund 499 Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		6460		
To adjust current year OPEB liabilities to actual based on reports				
0-499-502-4000	NET ASSETS-GOVT WIDE		151,328.00	
0-499-502-1130	OPEB LIABILITY-COUNTY			43,646.00
0-499-502-2230	OPEB LIABILITY-SCHOOLS			107,682.00
Total			151,328.00	151,328.00
Adjusting Journal Entries JE # 2		6480		
To record GASB 68 adjustment - County				
0-499-502-1160	DEFERRED OUTFLOW-PENSION CONTR-		61,822.00	
0-499-502-1170	NET PENSION LIABILITY-COUNTY		90,414.00	
0-499-502-1180	DEFERRED INFLOW-PENSION INVEST-CTY		572,583.00	
4-499-96100-2210	PENSION EXPENSE-COUNTY			724,819.00
Total			724,819.00	724,819.00
Adjusting Journal Entries JE # 3		6480		
To record GASB 68 adjustment - Schools				
0-499-502-2260	DEFERRED OUTFLOW-PENSION CONTR-		85,913.00	
0-499-502-2280	DEFERRED INFLOW-PENSION INVEST-SCH		2,600,671.00	
0-499-502-2265	DEFERRED OUTFLOW-PENSION PROP-			75,000.00
0-499-502-2270	NET PENSION LIABILITY-SCHOOLS			1,489,025.00
4-499-dhg02	Pension expense - Schools			1,122,559.00
Total			2,686,584.00	2,686,584.00
Adjusting Journal Entries JE # 4		6440		
to adjust nonexchange financial guarantees				
0-499-502-1155	NONEXCHANGE FINANCIAL GUARANTEE-		186,945.00	
0-499-502-4000	NET ASSETS-GOVT WIDE			186,945.00
Total			186,945.00	186,945.00



Client: **3001189922 - County of Dinwiddie, Virginia**
Engagement: **Audit16 - County of Dinwiddie**
Period Ending: **6/30/2016**
Trial Balance: **IDA**
Workpaper: **IDA Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		3145		
To record grant clawback liability to TRRC.				
5001	Expenditures		35,000.00	
2003.DHG	TRRC - Payable			35,000.00
Total			<u>35,000.00</u>	<u>35,000.00</u>