

Dunham, Aukamp & Rhodes, PLC
Certified Public Accountants

4437 Brookfield Corporate Dr., Suite 205-D
Chantilly, VA 20151

August 12, 2016

Ms. Diane Ashley
Acting Mayor
Town of Alberta, Virginia

Dear Ms. Ashley,

We are writing to you in response to questions by the Town clerk, whom you directed to contact us, regarding the significant deficiency noted in the statement of findings and questioned costs section in the June 30, 2015 audit.

The only finding noted in the audit related to the Town's failure to complete the audit and submit the Single Audit Clearinghouse within nine months after year end. Because the Town received in excess of \$500,000 of federal awards in FY2015, you were required to have an audit prepared in accordance with OMB Circular A-133. Those audit requirements include the nine month submission deadline.

There were several issues that caused the delay of the audit completion. First, the Town's predecessor auditor was not qualified to perform an A-133 and we were not selected as the new auditor until early December. Upon the start of fieldwork, there were delays in getting required documentation from the predecessor auditing firm, Mayor Robert Hayes, and Finance Chairman Harriett "Bootsie" Johnson necessary to complete the current year audit. It was only when you stepped in to answer our questions and retrieve requested documents that we were able to complete the audit fieldwork.

It is our understanding that the Town will not have federal awards for the year ending June 30, 2016 sufficient to necessitate the additional audit requirements incurred in the prior year. We expect the current year audit to begin in the fall and be complete before the end of the calendar year.

Sincerely,



Michael D. Aukamp, CPA