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Members
American Institute of
Certified Public Accountants

To the Board of Trustees and
Rebecca Purdy, Library Director
Central Rappahannock Regional Library
125 Olde Greenwich Drive, Suite 160
Fredericksburg, Virginia 22408

We appreciate the opportunity to conduct your audit this year. We are writing to you as we complete the audit to communicate any control deficiencies we identified during the audit.

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Central Rappahannock Regional Library (the Library) as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the Library's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, we do not express an opinion on the effectiveness of Central Rappahannock Regional Library's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies have been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Library's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in Central Rappahannock Regional Library's internal control to be significant deficiencies.

Central Rappahannock Regional Library
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AUDITOR ASSISTANCE WITH DRAFTING THE FINANCIAL STATEMENTS

The accounting profession, in Statement on Auditing Standards No. 115, "Communicating Internal Control Related Matters Identified in an Audit," (SAS 115) has emphasized that the financial statements are the responsibility of management. If members of management seek the assistance of the auditor in drafting the financial statements because they lack the accounting expertise to prevent, detect, and correct a potential misstatement in the financial statements, then SAS 115 indicates that there is a control deficiency. Having the technical accounting knowledge to prepare the financial statements and disclosures is a higher level of knowledge than possessing the skills, knowledge, or experience to oversee a service provided by the auditor in drafting the financial statements. Like you, the managers of many Libraries have made the evaluation that the costs outweigh the benefits of hiring accounting staff with higher levels of expertise, of following changes in accounting standards, and of maintaining the high level of expertise required to prepare the Library's financial statements and disclosures in conformity with generally accepted accounting principles.

This communication is intended solely for the information and use of the Board of Trustees and management of the Central Rappahannock Regional Library and is not intended to be and should not be used by anyone other than these specified parties.



Certified Public Accountants

Fredericksburg, Virginia
January 26, 2026