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To the Wayne County Board of Education  
Goldsboro, North Carolina

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Wayne County Board of Education, North Carolina as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered Wayne County Board of Education, North Carolina's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Wayne County Board of Education, North Carolina's internal control. Accordingly, we do not express an opinion on the effectiveness of Wayne County Board of Education, North Carolina internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls.

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 entity'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 did not identify any deficiencies in internal control that we consider to be significant deficiencies.

*Other deficiencies in internal control and other matters*

During our audit, we became aware of other deficiencies in internal control and other matters that are opportunities to strengthen your internal controls and improve the efficiency of operations. While the nature and magnitude of the other deficiencies in internal control were not considered important enough to merit the attention of the Board, they are considered of sufficient importance to merit management's attention and are included herein to provide a single, comprehensive communication for both those charged with governance and management.

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### Journal Entries

During our review of journal entries, we noted that there is no required approval process for manual adjusting journal entries. We recommend that Management implement procedures to ensure journal entries are approved by an individual separate from the individual recording the manual adjustment to ensure proper segregation of duties is maintained.

### Accounts Receivable

During our testing of receivables, we noted adjustments were required to properly reflect the receipt of previously recognized receivables. We recommend that Management implement procedures to ensure reconciliations of receivables are performed on a timely basis to ensure proper reporting of receivable balances.

This communication is intended solely for the information and use of management of Wayne County Board of Education, North Carolina, and others within Wayne County Board of Education, and is not intended to be and should not be used by anyone other than these specified parties.

*River & Associates LLP*

Raleigh, North Carolina  
November 25, 2019