

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

DATE: November 23, 2016

MEMORANDUM TO: Board of Supervisors
County of Charles City
Charles City, Virginia

FROM: Robinson, Farmer, Cox Associates

REGARDING: FY 16 Audit of County of Charles City, Virginia

In planning and performing our audit of the financial statements of the County of Charles City, Virginia for the year ended June 30, 2016, we considered the County's internal control structure to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal controls of the County.

However, during our audit, we noted certain matters that are opportunities for strengthening internal controls and operating efficiencies. Said matters are not deemed to be material weaknesses or significant deficiencies in internal control. Further, this letter does not affect our report dated November 23, 2016 on the financial statements of the County of Charles City, Virginia.

We have already discussed these recommendations with appropriate members of management and we will review the status of these comments during our next audit engagement.

COUNTY PURCHASING POLICY

The current purchasing policy states that all purchases made between \$500 and \$2,500 should require a minimum of two documented quotes. This practice is currently not being performed consistently for the purchases being made in this range. We recommend that the County either revisit the threshold requirements for purchasing or better adhere to the requirements currently identified in the policy.

SCHOOL DISBURSEMENTS

During our audit of school disbursements, we noted that there were late fees of \$35 and a finance charge of \$16 for the credit card statement that was paid on July 15, 2015. We recommend that all bills be paid timely to avoid incurring any late fees or finance charges.

SCHOOL FOOD DISBURSEMENTS

During FY2016, it was noted that a Food Lion charge account was being utilized where statements were being paid without first obtaining supporting receipts for what was being purchased. A majority of the supporting receipts were subsequently turned in and filed for record keeping and agreed to the statements that had been paid. We recommend that this charge account be closed, or that it be a requirement for all receipts to be turned in and attached to a statement before it is paid.

During FY2016, there was no visible approval noted on School Food invoices. We recommend that the School Food Director/Manager visibly approve all invoices before they are paid, which it is our understanding that this is already taking place in FY2017.