

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Date: November 24, 2016

Memorandum to: Clarence Monday, County Administrator

From: Robinson, Farmer, Cox Associates

Regarding: Audit Recommendations

In planning and performing our audit of the financial statements of the County of Pittsylvania, Virginia for the year ended June 30, 2016, we considered the County's internal 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 control structure.

However, during our audit, we noted certain matters involving internal control structure and other operational matters that are presented for your consideration. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience.

County:

Conflict of Interest Statements:

A review of Conflict of Interest Statements revealed that numerous forms were not submitted timely or not submitted at all. We recommend that all of the proper individuals complete the proper forms per the State and Local Government Conflict of Interests Act of the Code of Virginia and submit to the Board Clerk in a timely manner.

School Board:

Improving Teacher Quality - Title IIA:

During our audit of the Improving Teacher Quality program we found several immaterial reimbursement requests filed during this fiscal year for expenditures made ranging from February 1, 2015 - May 31, 2015 and July 1, 2013 - August 31, 2013. We recommend reimbursement requests be performed for expenditures more timely so the financials can encompass the matching revenue to correspond with the expenditure.

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Social Services:

SNAPET:

During our review of the SNAPET program we found numerous expenditures coded to 84403 that should have been coded to 84404 per the VDSS manual. We recommend the SNAPET expenditures be reviewed to ensure they are posted to the proper cost code.

Special Welfare:

During our audit of the Special Welfare account we noted the DSS ledger does not reconcile to the Treasurer's bank account by \$301.86. We recommend DSS reconcile the Thomas Brothers ledger with the Treasurer each month.