



# ROBINSON, FARMER, COX ASSOCIATES, PLLC

*Certified Public Accountants*

**Date:** July 31, 2024

**Memorandum To:** Board of Supervisors  
County of Westmoreland, Virginia

**From:** Robinson, Farmer, Cox Associates

**Regarding:** Audit for fiscal year ended June 30, 2023

In planning and performing our fieldwork as part of the audit of the financial statements of the County of Westmoreland, Virginia for the year ended June 30, 2023, 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 control structure.

However, during our audit, we noted certain matters involving the internal control structure and other operational matters that are presented for your consideration. This letter does not affect our report dated July 31, 2024, on the financial statements of the County of Westmoreland, Virginia. Our comments and recommendations are intended to improve the internal control structure or result in other operating efficiencies. We will be pleased to discuss the comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

## **School Board - Credit Card Documentation**

During the course of our audit we noted a purchase made using the School Board's credit card which had missing or inadequate supporting documentation. If purchases are to be made using a credit card each credit card statement should be supported by detailed receipts for all charges and such documentation should be reconciled to the statement prior to paying the credit card bill.

## **School Board - Cash Receipts**

During the course of the audit, we noted instances of deposits collected at the school board that were not remitted to the treasurer in a timely manner and missing supporting documentation for deposits. We recommend that deposits are made at least once every three days or more frequently when larger amounts are received and that all sufficient supporting documentation be maintained on file with the revenue transmittal forms. Sufficient supporting documentation includes documentation such as cash receipts, and either the check stub or a copy of the check received. Additionally, checks received should be stamped with the received date on either the check stub or on the copy of the check.

## **School Board - Cash Receipts**

During the course of our audit, we noted instances in which the revenue transmittal forms did not have sufficient supporting documentation attached. We recommended that revenue transmittal form be supported by sufficient supporting documentation such as a cash receipt, and either the check stub or a copy of the check received. Additionally, checks received should be stamped with the received date on either the check stub or on the copy of the check.

### **County - Capital Assets - Construction in Progress**

During the course of the audit, we noted that construction in progress activity was not being tracked adequately. We recommend that the county continue to develop a subledger that is kept and reviewed by appropriate personnel to track the additions, deletions, transfers and balance at fiscal year-end of construction in progress.

### **County - Credit Card Documentation**

During the course of our audit, we noted a purchase made using the County's credit card which had missing or inadequate supporting documentation. If purchases are to be made using a credit card each credit card statement should be supported by detailed receipts for all charges and such documentation should be reconciled to the statement prior to paying the credit card bill.

### **County - Centralized Listing of Leases**

During the course of our audit, we noted that the County did not maintain a current listing of leases in order to be evaluated for proper recording in accordance with GASB No. 87 leases and GASB No. 96 Subscription-Based Information Technology Arrangements (SBITAs). We recommend that the County maintain and catalogue a centralized current listing of leases and the relevant agreements in order to be evaluated in accordance GASB No. 87 leases and GASB No. 96 Subscription-Based Information Technology Arrangements (SBITAs).

### **County - Procurement Policy and Thresholds**

During the course of our audit, we noted that the County procurement policies did not reflect the current purchasing practices, policies, procedures, and processes. We recommend that the County update its procurement policies to be in accordance with the Virginia Public Procurement Act.