

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

DATE: October 6, 2017

MEMORANDUM TO: Board of Supervisors
County of Surry
Surry, Virginia

FROM: Robinson, Farmer, Cox Associates

REGARDING: FY 17 Audit of County of Surry, Virginia

In planning and performing our audit of the financial statements of the County of Surry, Virginia for the year ended June 30, 2017, 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 October 6, 2017 on the financial statements of the County of Surry, Virginia.

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

MILEAGE RATE REIMBURSEMENT:

From our test of travel reimbursements, we noted the County reimbursed mileage based on the 2013 IRS mileage rate. We recommend using a current IRS rate when calculating mileage reimbursements.

CREDIT CARD CHARGES:

From our test of credit card charges, we noted a late payment fee was charged by the credit card servicing company for a payment received after the due date. If at all possible, we recommend credit card payments be made timely to avoid such charges.