

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Date: November 27, 2017

Memorandum to: David Smitherman, 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, 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 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 several forms of the CPMT and FAPT boards were not submitted timely or not complete. 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.

Jail Medical Copayments:

During our review of the inmate medical copayment forms we were unable to find several forms and noted numerous were not posted timely. We recommend the forms be properly organized and entered timely.

Sheriff Petty Cash:

During our audit of the Sheriff petty cash account we noted a check to a band for \$800. Through inquiry we noted the band was not supplied with an IRS form 1099 as required. We recommend the County ensure all vendor payments are made in compliance with IRS regulations.

BLACKSBURG OFFICE

SCOTT WICKHAM, CPA, CFE, MEMBER

108 SOUTH PARK DRIVE
BLACKSBURG, VIRGINIA 24060

TELEPHONE: (540) 552-7322
FAX: (540) 552-0338

E-MAIL: swickham@rfca.com
INTERNET: www.rfca.com



Treasurer:

Timely Posting:

During our audit of the Treasurer's Accountability we found several significant adjustments were necessary to reconcile the bank accounts. The supporting bank reconciliations showed these variances as adjustments to reconcile. However, deposits had been posted to the bank account and were not posted to the ledger. We recommend deposits posted to the bank statement be posted to the general ledger in a timely manner in the same month as the deposit.

School Board:

VRS Reconciliation:

During our review of the monthly VRS reconciliations we found the variances did not net in total due to timing differences for the year as anticipated. Although immaterial, we recommend the staff work to correct and prevent variances as much as possible.

Conflict of Interest Statements:

A review of Conflict of Interest Statements revealed that one form was not completely filled out. 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.

Social Services:

SNAPET:

During our review of the SNAPET program we found several 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 \$2,620.57. We recommend DSS reconcile the Thomas Brothers ledger with the Treasurer each month.

During our audit of the Special Welfare account we noted the Treasurer is not being reimbursed on a monthly basis. We recommend that all refunds and reimbursements be performed in a timely manner.

BLACKSBURG OFFICE

*108 SOUTH PARK DRIVE
BLACKSBURG, VIRGINIA 24060*

SCOTT WICKHAM, CPA, CFE, MEMBER

*TELEPHONE: (540) 552-7322
FAX: (540) 552-0338*

*E-MAIL: swickham@rfca.com
INTERNET: www.rfca.com*



Social Services: (Continued)

Accounts Payable:

During our review of the accounts payable expenditures we found several checks issued out of order. We recommend that checks be issued on pre-numbered check stock and be used in the appropriate order.

VIEW Expenditures:

During our testing of VIEW expenditures we found 1 purchase of 25 was not supported by the appropriate activity and service plan. We recommend all program expenditures be properly approved and documented as same.