



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Date: November 18, 2019

Memorandum To: Management
City of Martinsville, Virginia

From: Robinson, Farmer, Cox Associates

Regarding: Audit for fiscal year ended June 30, 2019

In planning and performing our audit of the financial statements of City of Martinsville, Virginia as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. This memorandum summarizes our comments and suggestions regarding those matters.

We would be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sheriff's Office

During our audit of the cash accounts maintained by the Sheriff's Office, we noted numerous checks that have been listed as outstanding on the inmate account bank reconciliation for more than one year. The Sheriff's Office should contact the payees to determine the status of these checks. When appropriate, checks should be voided and re-issued. If the payee cannot be located, the funds should be handled in accordance with Virginia's Unclaimed Property Act.

We also noted that money collected by the Sheriff's Office for medical co-payments were not always being remitted to the Treasurer's Office in a timely manner. We suggest that funds collected be consistently remitted to the Treasurer's in a timely manner, ideally within one week of the collection date.