



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Date: April 7, 2026

Memorandum to: Suzanne Adcock, Finance Director
Alleghany County, Virginia

From: Corbin Stone, CPA

Regarding: Audit Recommendations

In planning and performing our audit of the financial statements of the County of Alleghany, Virginia for the year ended June 30, 2025, 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. 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. **The audited financial statements contain findings in the schedule of findings and questioned costs and should be reviewed in conjunction with the comments below.**

Jail Inmate Internal Controls:

In reviewing the Jail's Inmate bank account and bank reconciliation, we noted that there are several outstanding checks listed on the bank reconciliation that were voided several years ago. The bank reconciliation should be updated to reflect the voiding of these checks.

In reconciling the Jail's Inmate Account against the trial balance for the Jail, we noted that the trial balance has several line items with balances that should have cleared out ("cash on hand" of \$(102,749.83); "other assets" excluding "bank" of \$125,103.68; and "liabilities" \$2,133.07. We recommend that the Jail work with their software vendor to correct these balances moving forward.

Opioid Abatement Funds:

The County provided Opioid Abatement Funds to the Community Services Board (CSB) during the fiscal year; however, the County did not monitor the use of these funds. Since the CSB is considered a sub-recipient, the County is required to monitor the use of these funds by reviewing documentation in support of the expenditures and to determine if those expenditures are appropriate under the program.

BLACKSBURG OFFICE:
108 South Park Drive
Blacksburg, Virginia 24060
(540) 552-7322

CONTACT:
Corbin Stone, CPA, MBA
Director
cstone@rfca.com

We recommend that the County develop a monitoring program for any funds provided to a sub-recipient under this program.

Emergency Procurement:

During the year, the County purchased a Garbage Truck using emergency procurement as there were only a few operational trucks in the County's Fleet. The County failed to post notice of the emergency procurement as required in the *Code of Virginia 1950, as amended* Section 2.2-4303. In the future, the County should follow State requirements governing emergency procurements.