

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

DATE: February 1, 2017

MEMORANDUM TO: Dane Poe, Administrator
County of Lee, Virginia

FROM: Robinson, Farmer, Cox Associates

REGARDING: June 30, 2016 Audit

In planning and performing our audit of the County of Lee, Virginia, for the year ended June 30, 2016, we considered the County of Lee, Virginia'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. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

County:

Statements of Economic Interest

Although the State only requires constitutional officers to file the forms online we recommend a hard copy be submitted to the Board clerk as well. We are required by the Auditor of Public Accounts to review the forms and do not have access to the online submissions.

Tax Exonerations

Although the Commissioner of the Revenue's office does the tax exonerations in the Bright system they are not currently printing the form, signing it, and providing a copy to the Treasurer's office. We recommend the Commissioner's office properly document exonerations and provide same to the Treasurer for her records.

School Board:

Credit Card Receipts

During our audit of credit card payments, we found it difficult to trace payments made on the School Board credit card to detailed receipts. We recommend the monthly statement be supported by detailed receipts documenting each item purchased for each transaction.

Social Services:

Credit Card Purchases

During our audit of credit card payments, we found DSS was consistently paying a finance charge and carrying a previous balance. In addition, we noted several statements that included meal purchases that were not supported by detailed receipts. We recommend that all credit card purchases be supported by a detailed receipt and the entire statement be paid completely and timely to avoid unnecessary charges.

Social Services: (Continued)

Procurement

During our audit of Social Services expenditures we noted the purchase of a Ford Escape from Freedom Ford in the amount of \$23,900. DSS received bids for the purchase but did not choose the lowest bid of \$21,496. We recommend following the Virginia Public Procurement Act and obtaining the best values possible.