



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Date: December 7, 2022

Memorandum to: Geri Hazelwood, County Administrator

From: Robinson, Farmer, Cox Associates

Regarding: Audit Recommendations

In planning and performing our audit of the financial statements of County of Patrick, Virginia for the year ended June 30, 2022, we considered the County's internal control structure to plan our auditing procedures for the purpose of expressing our opinions 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.

County:

Conflict of Interest Forms

During our review of the required annual forms, we noted that several board members did not complete the form in entirety. We recommend all required forms be completed thoroughly, timely, and submitted to the clerk for audit purposes.

Health Insurance Fund:

We recommend the County and School Board work together to better fund the health insurance fund through monthly premium charges to better account for the per person cost. The Fund has a negative fund balance due to payables exceeding the positive cash balance in the Fund as of June 30, 2022.

Transfer Station

During our audit, we noted that the revenue collection process at the transfer station is a very manual process. We recommend the County consider purchasing a software to process billings to help ensure all revenue is properly recorded.

School Board:

Grant Reimbursement Requests

During our audit, we noted several reimbursement requests were not completed timely. We recommend all reimbursement requests be completely at least quarterly and preferably each month. If reimbursement requests are not performed timely it can lead to missing accruals and inaccurate financial information.

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

CONTACT:
Scott Wickham, CPA, CFE
Member
swickham@rfca.com

School Board: (Continued)

Conflict of Interest Forms

During our review of the required annual forms, we noted that several Board members did not complete forms and some did not complete the form in entirety. We recommend all required forms be completed thoroughly, timely, and submitted to the clerk for audit purposes.

Accounts Payable

During our test of disbursements, we found that one invoice was paid twice, and another was overpaid. While the total error was only \$156.80, we recommend ensuring internal controls are in place to prevent overpaying bills.