



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Date: November 6, 2020

Memorandum To: Piedmont Regional Jail Authority

From: Robinson, Farmer, Cox Associates

Regarding: Audit for Year Ended June 30, 2020

In planning and performing our audit of the financial statements of Piedmont Regional Jail Authority for the year ended June 30, 2020, we considered the Authority'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. This letter does not affect our report dated November 6, 2020 on the financial statements of Piedmont Regional Jail Authority. 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, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Check Signatures

The purchasing policy requires that each check issued include two authorized signatures prior to distribution. Commissary check numbers 2052 and 2287 and employee check number 1073 were only signed by the Accounts Payable Clerk. In addition, three inmate checks (numbers 10921, 10922, and 10923) were only signed by the Administrative Clerk. We recommend that all checks contain two authorized signatures prior to issuance in accordance with the purchasing policy.

VRS reporting

Census data reported to VRS included one employee's gender being incorrectly reported. In addition, VRS withholdings for one employee were \$4.25 higher than the amount due to VRS. We recommend that census data be reviewed against records on file to ensure it is accurately reported to VRS. In addition, we recommend that the monthly VRS reconciliation procedures include a review of withholdings to ensure the proper amount is withheld and paid to VRS.