



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Date: December 2, 2025

Memorandum To: County of Fauquier, Virginia

From: Robinson, Farmer, Cox Associates

Regarding: Audit for year ended June 30, 2025

In planning and performing our audit of the financial statements of the County of Fauquier, 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. This letter does not affect our report dated December 2, 2025, on the financial statements of the County of Fauquier, Virginia. 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.

Gift Card Inventory - Social Services

During the course of our audit, we noted one instance in which a gift card listed on the departments gift card log sheet was not on hand at Social Services. All gift card activity should be documented on the gift card log sheets. The inventory of gift cards should be counted and reconciled to the gift card log sheets on a regular basis to insure adequate control over gift card inventory.

Special Welfare Reimbursements

During the course of our audit, we noted an instance in which the Treasurer was not being reimbursed in a timely manner for program expenditures for a special welfare case. The Treasurer is to be reimbursed monthly for program expenditures incurred in the current month and only in the current month. We recommend that the Treasurer be reimbursed in a timely manner for special welfare program expenditures.