



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

DATE: March 23, 2022

MEMORANDUM TO: Ms. Dinah Clark, Director
Rockbridge Area Social Services Board
(A component unit of the County of Rockbridge, Virginia)

FROM: Robinson, Farmer, Cox Associates

In planning and performing our audit of the financial statements of the Rockbridge Area Social Services Board (a component unit of the County of Rockbridge, Virginia) for the year ended June 30, 2021, we considered the Board's internal controls to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal controls.

However, during our audit, we noted certain matters involving the internal controls and other operational matters that are presented for your consideration. This letter does not affect our report dated March 23, 2022, on the financial statements of the Rockbridge Area Social Services Board (a component unit of the County of Rockbridge, Virginia). Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal controls 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.

Special Welfare Receipts

During our audit, we observed that on several occasions, special welfare receipts were received by the Department, but were not reflected in the Department of Social Services accounting software (Thomas Brothers), however these receipts were reflected in the Rockbridge County general ledger software. We recommend that the special welfare subsidiary ledger be reconciled monthly to the general ledger to ensure all transactions have been captured and tracked accurately.

