



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Date: November 29, 2024

Memorandum To: County of Fauquier, Virginia
Fauquier County Public Schools

From: Robinson, Farmer, Cox Associates

Regarding: Audit for year ended June 30, 2024

In planning and performing our audit of the financial statements of the County of Fauquier, Virginia for the year ended June 30, 2024, 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 November 29, 2024, 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 on hand at Social Services was not included on the departments gift card log sheets. 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.

Policy - Uncollectible Receivables

During the course of our audit, we noted that the County does not have a formal policy to address the review and potential write-off of uncollectible landfill receivables. We recommend a policy addressing the review and write-off of receivables be developed. The policy would address the review of uncollectible accounts, steps taken for potential collection, and when applicable, the process for writing off receivable balances including the process for approving such write-offs. Additionally, this policy could be developed to be applied to various County receivables not solely landfill receivables.