

# ROBINSON, FARMER, COX ASSOCIATES

*CERTIFIED PUBLIC ACCOUNTANTS*

*A PROFESSIONAL LIMITED LIABILITY COMPANY*

Date: January 22, 2019

Memorandum to: Rob Graham, Superintendent  
Radford City Public Schools

From: Robinson, Farmer, Cox Associates

Regarding: FY 17-18 Audit Recommendations

In planning and performing our audit of the financial statements of the School Board for the year ended June 30, 2018, we considered the School Board'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. 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.

## Approval of SNP 12 Reports:

Monthly an SNP 12 report is produced for each cafeteria that provides a daily detail of the number of lunches served by category (free, reduced, paid). We noted that the certification on these forms (near the bottom of each form) was not signed in some cases. We recommend that the certification be signed each month after these forms are validated against meals served in the School System's point of sale cafeteria system.