

# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

**DATE:** November 19, 2018

**MEMORANDUM TO:** RSW Regional Jail Authority  
**FROM:** Robinson, Farmer, Cox Associates  
**REGARDING:** FY 2018 Audit

In planning and performing our audit of the financial statements of RSW Regional Jail Authority for the year ended June 30, 2018, we considered the Authority's internal control over financial reporting to plan our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal controls.

During our audit, we noted certain internal control and operational matters that are presented for your consideration. This letter does not affect our report dated November 19, 2018, on the financial statements of RSW Regional Jail. Our comments and recommendations, all of which have been discussed with management are designed to keep management abreast of current accounting standards or result in 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.

## **Documentation of Internal Controls**

The Authority has begun to physically document its policies and procedures. However, we noted that most of the documentation maintained relates to step-by-step instructions on performing tasks and not necessarily to the internal control itself. For example, the bank reconciliation procedure described the steps for completing the reconciliation in the Authority's accounting system. A more appropriately documented internal control would be to describe who receives and opens the bank statements, who reconciles the bank statements to the general ledger, a timeline for completing this reconciliation, steps to take when suspicious reconciling items or variances are discovered, and who is responsible for reviewing the completed reconciliations. Sufficiently documented policies and procedures are crucial to maintaining adequate controls. We recommend that the Authority continue to improve its documentation for internal controls.