

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

DATE: November 23, 2018

MEMORANDUM TO: Board of Supervisors
County of Surry
Surry, Virginia

FROM: Robinson, Farmer, Cox Associates

REGARDING: FY 18 Audit of County of Surry, Virginia

In planning and performing our audit of the financial statements of the County of Surry, Virginia for the year ended June 30, 2018, 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 controls of the County.

However, during our audit, we noted certain matters that are opportunities for strengthening internal controls and operating efficiencies. Said matters are not deemed to be material weaknesses or significant deficiencies in internal control. Further, this letter does not affect our report dated November 23, 2018 on the financial statements of the County of Surry, Virginia.

We have already discussed these comments and recommendations with appropriate members of management and we will review the status of these comments during our next audit engagement.

RECONCILIATION OF SCHOOL BOARD VRS PAYMENTS:

In reviewing FY18 bank reconciliations, we noted School Board VRS payments were not posted correctly to the treasurer's accountability fund in the general ledger. An adjusting entry was proposed by RFC to bring the accounts in to balance as of June 30. Going forward, we recommend that School Board's Finance Director and the County Treasurer review posting of VRS payments to the general ledger to make sure the accounts remain in balance.

RECREATION RECEIPTS:

In testing FY18 recreation receipts, we found documents lacking for a July, 2017 building rental fee. We recommend all cash turned into the Treasurer's office be accompanied by an adequate paper trail to support the cash collected and the cash transmitted.