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Robinson, Farmer, Cox Associates, PLLC
Certified Public Accountants

Date: October 12, 2022

Memorandum To: Piedmont Regional Jail Authority

From: Robinson, Farmer, Cox Associates

Regarding: Audit for Year Ended June 30, 2022

In planning and performing our audit of the financial statements of Piedmont Regional Jail Authority for the year ended June 30, 2022, we considered the Authority'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 October 12, 2022 on the financial statements of Piedmont Regional Jail Authority. 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.

Billing Reconciliation

Billings for housing inmates are generated through the Jail Tracker system. The system automatically populates the number of days and inmates housed as well as monthly amounts due based on information input by the records department. The LIDS Technician updates the system to reflect hospital days and any other changes. To minimize discrepancies in billings invoiced to the various jurisdictions, we recommend that the LIDS Technician implement a monthly reconciliation procedure to reconcile the LIDS report to the billing reports prior to the Accounts Payable clerk processing the bills.

VRS reporting

VRS requires that online keyed changes are accurately captured on the monthly snapshot and occur on a monthly basis prior to confirmation of contributions. The October 2021 snapshot was confirmed prior to entering the separation date of one employee who separated in September 2021. The change was not confirmed until the November 2021 snapshot. For census data testing, we noted one error for the 18 employees tested. One employee's deduction was overstated by $9 due to a keying error. We recommend that reconciliation procedures continue to be performed in their entirety prior to submitting the monthly snapshots.