



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Date: May 9, 2025

Memorandum To: Board of Supervisors
County of Westmoreland, Virginia

From: Robinson, Farmer, Cox Associates

Regarding: Audit for fiscal year ended June 30, 2024

In planning and performing our fieldwork as part of the audit of the financial statements of the County of Westmoreland, 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 May 9, 2025, on the financial statements of the County of Westmoreland, Virginia. Our comments and recommendations are intended to improve the internal control structure or result in other operating efficiencies. We will be pleased to discuss the comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Conty - Policies and Procedures - Year-end Accruals

During the course of our audit, it was noted that there are no formalized written step by step policies and procedures for identifying and recording year-end accruals. We recommend that the County have formalized written policies and procedures for identifying and recording year-end accruals. This will reduce the risk of inefficiencies in the event of any turnover, emergency or leave

County - Cross-Training - Year-end Accruals

During the course of our audit, it was noted that there was limited cross-training in performing year-end accrual items. We recommend that the County cross-train employees in performing year-end accruals. This will reduce the risk of inefficiencies in the event of any turnover, emergency or leave for the individual who processes year-end accruals.

County - Unclaimed Property

During the course of our audit, we noted checks outstanding over one year. Per Virginia State Guidelines and Public Deposit Account Fund policies, amounts still outstanding after one year should be voided and remitted to the State as unclaimed property. We recommend that the County work to incorporate a yearly process where checks outstanding over one year are remitted to the State per unclaimed property guidelines.

County - Bank Reconciliations

During the course of our audit, we noted instances in which bank reconciliations accounts did not agree to the balances in the accounting system. We recommend that the reconciled balance of each account agrees with the balance reported in the accounting system. Any variances should be investigated and appropriate adjustments made when necessary.

County - Capital Assets - Construction in Progress

During the course of the audit, we noted that construction in progress activity was not being tracked adequately. We recommend that the county continue to develop a subledger that is kept and reviewed by appropriate personnel to track the additions, deletions, transfers and balance at fiscal year-end of construction in progress.

County - Centralized Listing of Leases

During the course of our audit, we noted that the County did not maintain a current listing of leases in order to be evaluated for proper recording in accordance with GASB No. 87 leases and GASB No. 96 Subscription-Based Information Technology Arrangements (SBITAs). We recommend that the County maintain and catalogue a centralized current listing of leases and the relevant agreements in order to be evaluated in accordance GASB No. 87 leases and GASB No. 96 Subscription-Based Information Technology Arrangements (SBITAs).

County - Utilities Receivable

During the course of the audit, we noted that the County did not have processes and procedures in place to identify and review year end balances for Utilities Receivable, Uncollectible Connection Fees and Allowance for uncollectible connection fees. We recommend that the County have processes and procedures in place to review the year end balances for Utilities Receivable, Uncollectible Connection Fees and Allowance for uncollectible connection fees. Any variances should be investigated and appropriate adjustments made when necessary.