



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Date: December 12, 2023

Memorandum To: County of Fauquier, Virginia
Fauquier County Public Schools

From: Robinson, Farmer, Cox Associates

Regarding: Audit for year ended June 30, 2023

In planning and performing our audit of the financial statements of the County of Fauquier, Virginia for the year ended June 30, 2023, 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 December 12, 2023, on the financial statements of the County of Fauquier, Virginia. 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.

Federal Reimbursement Requests

During the course of our audit, we noted instances in which federal reimbursement requests were not submitted in a timely manner. The Federal Office of Management and Budget recommends reimbursement requests be filed on a quarterly basis at minimum. We recommend funds be requested in a timely manner to provide adequate cash flow and the matching of revenue with the expenditures.

Reconciliation of Special Welfare and Donated Funds - Social Services

During the course of our audit, we noted that the Department of Social Services does not have a formalized process for reconciling the activity related to special welfare and other donated funds received by the Department of Social Services as reported in Thomas Brothers to the balances in the automated accounting system. We recommend that a formalized reconciliation process be developed, and such reconciliation be prepared and reviewed on a monthly basis.

Department of Social Services Administrative Check Registers

During the course of our audit, we noted that the Department of Social Services does not keep copies of the check registers of administrative checks from the accounting system that are reconciled to the LASER expenditures for that category. We recommend that the Department of Social Services retain copies of the check registers for administrative checks to support the monthly reconciliations.

School Budget Processes and Procedures

During the course of our audit, we noted the need for improvements to the School Board's processes and procedures relating to the budget process. We recommend the School Board develop improved processes and procedures in this area. It should be noted that the School Board has contracted to have a detailed review of their budgetary processes and procedures.