



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

DATE: February 14, 2022

MEMORANDUM TO: Derek Almarode, Superintendent
Rockbridge Regional Jail Commission

FROM: Robinson, Farmer, Cox Associates

In planning and performing our audit of the financial statements of the Rockbridge Regional Jail Commission for the year ended June 30, 2021, we considered the Commission's internal controls 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.

However, during our audit, we noted certain matters involving the internal controls and other operational matters that are presented for your consideration. This letter does not affect our report dated February 14, 2022, on the financial statements of the Rockbridge Regional Jail Commission. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal controls 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.

Cash Disbursements:

During our audit of cash disbursements, it was noted that check #1089 was issued for employee Christmas bonuses, and this check was made payable to "Cash". The check was cashed and the cash was disbursed to employees. In the event that a check made out to "Cash" was lost or stolen, checks with "cash" as a payee are easily negotiated by anyone. Although we understand the convenience factor in this process, we suggest that in the future such checks be made out to the individual who is cashing the check in order to restrict the negotiability to the payee only. Additionally, any bonus compensation paid to employees is subject to federal, and state withholding, and payroll taxes. We recommend that bonus pay for employees be processed directly through the Commissions payroll, rather than disbursed to employees in cash.