



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Date: January 23, 2025

Memorandum To: Board of Supervisors
County of King George, Virginia

From: Robinson, Farmer, Cox Associates

Regarding: Audit for fiscal year ended June 30, 2024

In planning and performing our audit of the financial statements of the County of King George, 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 fieldwork tests we noted certain matters involving the internal control structure and other operational matters that are presented herewith for your consideration. This letter does not affect our report dated January 23, 2025. Our comments and recommendations are intended to improve the internal control structure and 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.

Recording of Expenditures

During the course of our audit, we noted expenditures which were recorded as reductions to the "Other Contributions - Department of EMS" revenue line. All expenditures should be recorded to expenditure accounts rather than recording them as reductions to revenue lines.

Cafeteria Receipts

During the course of our audit, we noted that it is difficult to trace cafeteria cash receipts to the automated accounting system due to the receipts being grouped with other cash receipts and online payments. We recommend that documentation be maintained that traces each daily cafeteria collection to the corresponding revenue posting in the automated accounting system.

Quarterly 941's

During the course of our audit, we noted an error in the total wages reported on the Employer's Quarterly Federal Tax Return (Form 941) for the County for the quarter ended December 31, 2023. We recommend that all payroll returns including quarterly 941's be prepared accurately and reconciled to the automated accounting system in a timely manner.

State and Local Fiscal Recovery Funds Compliance Report

During the course of our audit, we noted that the annual P&E SLFRF compliance report for the reporting period thru March 2024 was not filed in a timely manner. The report was due by April 30, 2024 and was submitted on June 11, 2024. We recommend SLFRF compliance reports be filed in a timely manner.

Anonymous Fraud, Waste and Abuse Complaint Hotline

We recommend the County consider creating an anonymous fraud, waste and abuse complaint hotline. This hotline could either be administered internally or an external contractor could operate the hotline. This would provide an anonymous avenue for residents or employees to express concerns. The County can then make a determination as to whether or not calls received through the hotline should be investigated further.

Cross-Training

We recommend that the County ensure that Finance Department employees are cross trained on all key department functions. This will reduce the risk of inefficiencies in the event of any turnover, emergency or leave for the individuals who perform key functions within the department.

Travel Expenses

During the course of our audit we, noted one expenditure in the amount of \$330.82, posted to the Travel/Training expenditure line for the Department of Emergency Services which represented a reimbursement for expenses not authorized by the County travel policy. We recommend that all travel expenses be in accordance with County policy.

Economic Interest Statements

During the course of our audit, we noted one instance in which the annual Virginia Statement of Economic Interests filing was not filed by the Disclosure Due date of February 1, 2024. Per the Code of Virginia, "In accordance with the requirements set forth in § 2.2-3118.2, the members of every governing body and school board of each county and city and of towns with populations in excess of 3,500 shall file, as a condition to assuming office or employment, a disclosure statement of their personal interests and other information as is required on the form prescribed by the Virginia Conflict of Interest and Ethics Advisory Council pursuant to § 2.2-3117 and thereafter shall file such a statement annually on or before February 1." We recommend that Statements of Economic Interests are filed by the date set forth by the Code of Virginia.