

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Date: November 30, 2018

Memorandum to: Tom Rose, County Administrator

From: Robinson, Farmer, Cox Associates

Regarding: Audit Recommendations

In planning and performing our audit of the financial statements of County of Patrick, Virginia for the year ended June 30, 2018, we considered the County's internal control structure to plan our auditing procedures for the purpose of expressing our opinions 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. 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.

County:

Procurement

During our review of procurement, we found the County had not obtained bids/quotes for waste hauling. We recommend the County obtain bids as required by the Virginia Public Procurement Act.

County Response:

The County has been under a ten (10) year contract with Waste Management. The contract states that a one (1) year notice prior to the end of the contract if we want to put this service out for bid. This contract expires December 17, 2019 and a notification letter dated November 30, 2018 has been forwarded to Waste Management of our intent to go out for bid in 2019.

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PSA:

Billings and Collections

During our audit, we noted the Town of Stuart, Virginia handles the billing and collections for the PSA. Their most recent audit was conducted for fiscal year 2014. Since the Town is not getting regular audits we recommend the PSA increase the level of review regarding their billings in comparison to their collections. It would be a good practice to compare the listing of customer deposits on file to the billing reports and collections against the billing reports to ensure everyone is getting billed properly and the collections received from the Town appear reasonable.

Department of Social Services:

VIEW Purchases

During our review of VIEW purchases, we found that one case file, which had transferred to Henry County, did not have supporting documentation for the purchase or the corresponding Individual Activity and Service Plan. We recommend all VIEW purchases be supported by the necessary documentation.

Special Welfare

During our review of special welfare accounts, we noted that reimbursements to the Treasurer for eligible expenditures was not happening in a timely manner. We recommend reimbursements be performed monthly.

Jail:

The confidential account expenditures exceeded the \$30,750 appropriation from the Board of Supervisors. We recommend the confidential account expenditures not exceed the annual appropriations as required by the Sheriff Manual.

In addition, we noted the purchases for food at the jail exceeded \$100,000 but had not been procured through a bid/quote process. We recommend the Jail review those purchases and ensure they are in compliance with the Virginia Public Procurement Act.