

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

DATE: November 29, 2016

MEMORANDUM TO: County of Charlotte, Virginia

FROM: Robinson, Farmer, Cox Associates

REGARDING: FY 2016 Audit

In planning and performing our fieldwork as part of the audit of the financial statements of the County of Charlotte, Virginia ("County") for the year ended June 30, 2016, 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 November 29, 2016 on the financial statements of the County. Our comments and recommendations are intended to improve the internal control structure or result in other amounts that are normally 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.

County

Credit Card Receipts

During the course of our audit we noted several monthly credit card statements paid by the County did not have detailed supporting documentation. To strengthen internal controls over the purchasing and use of County issued credit cards we recommend the County require all departments to submit detailed vendor receipts supporting each credit card transaction.

Signatures on Check -Sheriff Petty Cash Account

The Sheriff's Office maintains a petty cash checking account. The account is used to write a minimal number of checks each month (approximately 1 - 10 checks per month) for office expenses. Our test of disbursements disclosed two checks made payable to "Cash" related to fundraising events. These checks were written and issued with a single signature on each check. Due to the higher risk related to checks made payable to cash, we recommend checks made payable to cash have two signatures.