



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Date: February 5, 2025

Memorandum to: Beth Simms, 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, 2024, 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:

Integrated Accounting Software

We recommend the County consider working toward implementing integrated accounting software. Centralized accounting software would provide for efficiencies in the manual accounting reconciliation processes of several departments, reduce potential human error, and provide efficiencies such as real-time data.

Conflict of Interest Forms

During our review of the required annual forms, we noted that several Board members skipped questions on the forms. We recommend all required forms be completed thoroughly, timely, and submitted to the clerk for audit purposes.

School Board:

Conflict of Interest Forms

During our review of the required annual forms, we noted that several Board members skipped questions on the form. We recommend all required forms be completed thoroughly, timely, and submitted to the clerk for audit purposes.

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Sheriff:**Jail Inmate Account**

During our test of disbursements from the jail inmate account, we noted the balance in the checking account did not reconcile to the inmate balances. We recommend the Jail monthly reconcile the inmate balances to the reconciled account balance.

Medical Co-payments

During our test of medical co-payment charges to inmates, we found some transactions were missing supporting documentation. Further, it appears that some visits and pharmacy payments are not posted timely. We recommend ensuring that all payments are properly documented and timely posted to the jail accounting system.

Social Services:**Special Welfare**

During our review of the special welfare accounts, we noted that several children generated balances during fiscal year 2024 that were not expended in a timely manner. We recommend the Treasurer be reimbursed monthly for allowable amounts and other unexpended fund be returned to the funding source, if necessary.

Children Services Act (CSA)

During our reconciliation of Social Services expenditures to the ledger and revenue reimbursements, we found that the County had to pay additional local costs beyond the normal allocated portion due to untimely payments. We recommend requiring vendors to provide invoices in a timely manner and the Social Services pay same in a timely manner.