

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Date: November 21, 2017

Memorandum to: Gerald Duncan, County Administrator

From: Robinson, Farmer, Cox Associates

Regarding: Audit Recommendations

In planning and performing our audit of the financial statements of the County of Craig, Virginia for the year ended June 30, 2017, we considered the County's internal 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 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:

Conflict of Interest Statements:

During our review of conflict of interest statements, we noted numerous were completed prior to January 1, 2017 and same was supposed to be completed between January 1, 2017 and January 15, 2017. We also noted two forms were not filled out entirely. We recommend that all forms be completed in their entirety and submitted in the required timeframe. Please note the next submission is due after January 1, 2018 but before February 1, 2018.

Sheriff Hooked on Fishing Account:

During our review of the Sheriff's bank accounts in accordance with the updated Sheriff Manual we noted the Sheriff's Hooked on Fishing Account should be turned over to the Treasurer. The Sheriff subsequently deposited the funds with the Treasurer.

Social Services:

Initial Training:

During our review of Initial Training in the VDSS SAMs system we found one new hire from May 15th had not completed the Initial Training as required as of June 19th.

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Social Services: (Continued)

Special Welfare:

During our audit of special welfare, we noted the Treasurer is not being reimbursed on a monthly basis. We recommend all refunds and reimbursements be performed in a timely manner.

In addition, we noted DSS is not reconciling their ledger with the Treasurer's office. The ledger did not agree to the bank reconciliation by \$413.86. We recommend special welfare be reconciled with the Treasurer's office each month.