



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Date: February 24, 2026

Memorandum To: Skyline Regional Criminal Justice Academy

From: Robinson, Farmer, Cox Associates

Regarding: Audit for year ended June 30, 2025

In planning and performing our audit of the financial statements of Skyline Regional Criminal Justice Academy for the year ended June 30, 2025, we considered the Academy'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 February 24, 2026 on the financial statements of Skyline Regional Criminal Justice Academy. 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, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Accruals and Audit Preparation

Issue

Several accrual journal entries were made during audit fieldwork, including those reflecting lease activity and various other assets and liabilities.

Recommendation

We recommend that the consultant assist with recording accrual activity prior to audit fieldwork, reviewing adjustments made during the prior audit. Ending asset and liability balances should be reviewed against prior year balances to identify adjustments that may be necessary and to determine if year-end balances are reasonable. This will limit the auditor's involvement in recording adjusting journal entries and making significant adjustments to the general ledger, which auditing standards consider to be an indicator of a material weakness.

Payroll Expense Reconciliation

Issue

The County appears to have double billed the Academy for employee bonuses paid out during the year. The bonus amount was reflected on a payroll register and also on a separate accounts payable check run. In addition, two employees were not paid their full hours in a couple of instances in which timesheets included holiday pay. Since the Academy's workday is 10 hours and only 8 hours are paid out for holidays, two hours of leave are paid out to account for the difference. Even though timesheets were submitted for 80 hours, the payouts were for less than 80 hours.

Recommendation

We recommend that payroll documents provided by the County be reviewed for accuracy and consistency each pay period and reconciled against Academy records.