



ROBINSON, FARMER, COX ASSOCIATES, PLLC
Certified Public Accountants

DATE: December 13, 2023

MEMORANDUM TO: Board of Supervisors
County of Surry
Surry, Virginia

FROM: Robinson, Farmer, Cox Associates

REGARDING: FY 23 Audit of County of Surry, Virginia

In planning and performing our audit of the financial statements of the County of Surry, Virginia for the year ended June 30, 2023, 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 controls of the County.

However, during our audit, we noted certain matters that are opportunities for strengthening internal controls and operating efficiencies. Said matters are not deemed to be material weaknesses or significant deficiencies in internal control. Further, this letter does not affect our report dated December 13, 2023 on the financial statements of the County of Surry, Virginia.

We have already discussed these recommendations with appropriate members of management, and we will review the status of these comments during our next audit engagement.

RECONCILIATION OF BANK ACCOUNTS

At June 30, 2023, multiple bank account reconciliations did not agree with the balances per Fund 999 (Treasurer's Accountability Fund). Review of subsequent bank statements through September 2023 indicated many outstanding items were not included in the reconciliation. We recommend all bank reconciliations be completed in a timely manner (monthly) by individuals with the experience and expertise to complete the task. We further recommend the bank reconciliation be reviewed timely and thoroughly by a member of management with the experience and expertise to complete the review.