

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Date: December 2, 2016

Memorandum to: Tom Rose, 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, 2016, 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.

Conflict of Interest Statements:

During our review of the completed Conflict of Interest Statements at the County we found several EDA and PSA Board members did not submit a form. We recommend the forms be completed entirely and submitted prior to the deadline as required.

During our review of the completed Conflict of Interest Statements at the School Board we found 2 of the 6 June 2016 submissions did not have a date. We recommend the forms be completed entirely (including the date) and submitted prior to the deadline.

Sheriff Bank Account:

During our audit of cash at the Sheriff's office we discovered that the Sheriff was maintaining a DARE bank account. We recommend the Sheriff turn this bank account over to the Treasurer's Office. All subsequent receipts should be remitted to the Treasurer's office for deposit.

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DSS Disaster Recovery Plan:

During our review of certain Virginia Department of Social Services (VDSS) requirements, we noted the local Agency's current Disaster Recovery Plan does not include a procedure if the Agency were to experience a loss of service due to a reduced workforce caused by a natural disaster or a pandemic influenza. We recommend the Agency update their Disaster Recovery Plan to be in compliance with VDSS requirements.

DSS Procurement:

During our testing of procurement, we found the local Agency did not get bids or quotes for the purchase of a new Jeep. We recommend vehicles and other significant purchases are purchasing using the eVA state contract, quotes, or sealed bids, as applicable.