



# ROBINSON, FARMER, COX ASSOCIATES, PLLC

*Certified Public Accountants*

Date: November 17, 2022

Memorandum to: Dan Collins, 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, 2022, 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 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:**

### **Statement of Economic Interests:**

During our review of the required disclosure forms we noted one was incomplete. We recommend the forms be completed thoroughly and in a timely manner.

### **Cigarette Taxes:**

During our review of revenues, we noted that the County implemented a new cigarette tax. Based on our review of the documentation, we found that multiple vendors were not completely filling out the remittance forms. We recommend that all remittances be completed to ensure the total stamps purchased, total sold, beginning and ending inventory is provided on same.

### **Virginia Fire Programs - ATL Funds:**

During our review of compliance with the Fire Program funds, we noted that the County is obtaining documentation from one or two volunteer fire agencies but then evenly distributing the funds to all of the agencies. We believe the intent of the program is to be based on a reimbursement basis and recommend the County only remit funds to agencies after they have provided eligible receipts with proof of payment.

### **Social Services:**

#### **LASER Monthly Reconciliation:**

During our audit, we noted that DSS has not been reconciling the LASER submission each month. We recommend reconciling the submission each month to the accounting records to ensure the correct amount is submitted for reimbursement.

#### **Special Welfare:**

During our review of Special Welfare, we noted that reimbursements are not timely. We recommend ledger Special Welfare be reviewed monthly to ensure amounts are properly paid out.

## **BLACKSBURG OFFICE:**

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## **CONTACT:**

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**School:**

**Statement of Economic Interests:**

During our review of the required disclosure forms we noted two were incomplete. We recommend the forms be completed thoroughly and in a timely manner.