



# ROBINSON, FARMER, COX ASSOCIATES, PLLC

*Certified Public Accountants*

Date: January 18, 2024

Memorandum to: Beth Simms, 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, 2023, 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 the 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:**

### **Integrated Accounting Software**

We recommend the County consider working toward implementing an integrated accounting software. Centralized accounting software would provide for efficiencies in the manual accounting reconciliation processes of several departments, reduce potential human error, and provide efficiencies such as real-time data.

### **Conflict of Interest Forms**

During our review of the required annual forms, we noted that several Board members skipped questions on the forms. We recommend all required forms be completed thoroughly, timely, and submitted to the clerk for audit purposes.

### **Credit Card Purchases**

During our audit of credit card purchases, we noted several missing receipts. We recommend all credit card purchases be supported with itemized detail receipts.

## **School Board:**

### **Conflict of Interest Forms**

During our review of the required annual forms, we noted that one of the Board members skipped questions on the form. We recommend all required forms be completed thoroughly, timely, and submitted to the clerk for audit purposes.

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## **School Board: (Continued)**

### **Invoice Documentation for Significant Purchases**

During our audit of capital and other significant purchases, we found that the payments to Hiatt Construction and Dale Harrison did not include the normal amount of detail. We would expect the detailed invoices to include supplies/equipment used, hours charged, or other details to sufficiently identify the cost of each portion of the projects.

### **Procurement**

During our audit of procurement compliance with the Code of Virginia, we noted that the School Board waived the performance and payment bonds related to the central office construction project. While we acknowledge that waiving these bonds provided for savings in the project they are still required by the Code of Virginia.

## **Sheriff:**

### **Jail Inmate Account**

During our test of disbursements from the jail inmate account, we noted that several release payments were not supported by an inmate signature or an officer signature for approval. We recommend all payments including loaded debit cards include these items as required in the Sheriff Manual.

### **Medical Co-payments**

During our test of medical co-payment charges to inmates, we found that the documentation supporting charges was not from recent transactions. It appears that prescription charges are documented with an initial charge paperwork and not updated for each renewal and refill. We recommend the Jail work to obtain current receipt documentation for each charge.

## **Social Services:**

### **VIEW Payments**

During our test of VIEW disbursements, we found that several of the payments were not supported by the required VIEW Participant's Activity and Service Plan. We recommend all payments be documented as required, including the corresponding Activity and Service Plan.

### **Accounting Reconciliations**

During our reconciliation of the Social Service accounting records in Thomas Brothers, we noted immaterial variances between the records and the County's expenditures in RDA. We recommend the Social Service office work with the County each month in a timely manner to make sure the expenditures reported in each system agree.

### **Credit Card Purchases**

During our audit of credit card purchases, we noted several missing receipts. We recommend all credit card purchases be supported with itemized detail receipts.