



ROBINSON, FARMER, COX ASSOCIATES, PLLC
Certified Public Accountants

Date: October 15, 2021

Memorandum To: Williamsburg City Council

From: Robinson, Farmer, Cox Associates

Regarding: Audit for fiscal year ended June 30, 2021

In planning and performing our audit of the financial statements of the City of Williamsburg, Virginia for the year ended June 30, 2021, we considered the City'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.

During our audit fieldwork, we noted certain matters involving the internal control structure and other operational matters that are presented herewith 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 operational efficiencies.

Cross Training of Finance Staff

We continue to recommend the cross training of staff in the Finance Department in the areas of the daily posting of cash receipts, the preparation of bank reconciliations, the monthly VRS reporting and reconciliation process and other key fiscal duties. Cross training will mitigate risk for the City when a key employee leaves or is absent and will allow employees an opportunity to learn new skills.

Public Assistance Fund Checks Issued

During our audit of Public Assistance Fund (PAF) checks issued, we noted three instances (out of 40 items tested) where the supervisor did not initial the invoice and/or mark the invoice as approved for payment. We recommend that the supervisor initial all invoices and mark either approve or disapprove the invoice for payment in accordance with established policies that govern the issuance of PAF checks issued.