



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Date: November 26, 2025

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, 2025, 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 several were incomplete. We recommend the forms be completed thoroughly and in a timely manner.

Virginia Fire Programs - ATL Funds:

During our review of compliance with the Fire Program funds, we found one uniform payment of \$6,650.04 that did not include sufficient support because it was supported by a written quote. We recommend all purchases be fully supported with detailed receipts, sales agreements, and cleared check images.

School Board:

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.

Social Services:

EBT Card Issuance:

During our audit testing, we found that Social Services was not completing the EBT issuance log correctly. We recommend the log note the actual card issuer so that we can verify the issuer is a separate individual than the eligibility worker, as required.

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