



November 25, 2020

To the Joint Board for Control
Shenandoah Valley Regional Program for Special Education
Verona, Virginia 24482

In connection with our audit of the financial statements of the Shenandoah Valley Regional Program for Special Education (Program) for the year ended June 30, 2020, we have the following comment and suggestion for your consideration.

Status of Previous Management Advice

In our letter dated November 7, 2017, we recommended the following comment, which has not been implemented:

Access to Edit Vendor Information

During a previous year audit, we determined each member of the finance department who had access to the accounts payable system also had the ability to edit vendor information. During the current year audit, we noted finance department access rights had not changed. Internal controls are designed to safeguard assets and help prevent losses from employee dishonesty or error. A basic element of a strong system of internal controls is the segregation of duties. Editing vendor master files and processing accounts payable are incompatible duties and increase the risk that errors or irregularities will go undetected. We recommend this access be limited to appropriate individuals who do not have access to process accounts payable.

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This report is intended solely for the information and use of management and the Program and is not intended to be and should not be used by anyone other than these specified parties.

If you have any questions concerning any of these items or if we can be of further assistance, please contact us. We thank you for the opportunity to conduct your audit for the year ended June 30, 2020 and express our appreciation to everyone for their cooperation during this engagement.

PBMares, LLP

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