



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Date: December 2, 2024

Memorandum to: Kim Van Der Hyde, County Finance Director

From: Robinson, Farmer, Cox Associates

Regarding: Audit Recommendations

In planning and performing our audit of the financial statements of the County of Pittsylvania, Virginia for the year ended June 30, 2024, 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:

Conflict of Interest Forms:

During our review of the annual conflict of interest forms we noted several members of the Board of Supervisors and of various boards/commissions that did not fully complete their required form. We recommend all the forms be completed thoroughly and submitted in a timely manner.

Sheriff:

Jail Medical Copayments:

During our review of the inmate medical copayment forms, we found several forms that the charges were not posted in a timely manner. We recommend the forms be processed within a timely manner (i.e. each within the same month).

Social Services:

LASER Reconciliation:

During our reconciliation of DSS expenditures to the general ledger we found eleven of twelve months contained immaterial errors. As part of the monthly reconciliation process, the staff should reconcile the LASER submission with the County Finance Office. Further, the staff should make necessary adjustments to either the County records or the Thomas Brothers records to ensure they agree prior to submitting filing for LASER reimbursement.

Special Welfare:

During our testing of the special welfare accounts, we noted one account included an untimely reimbursement and another account did not include any reimbursements, just receipts. We recommend these accounts be monitored and necessary transactions processed monthly.

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