



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Date: November 22, 2019

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, 2019, 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.

Social Services:

Initial Training:

During our review of Initial Training in the VDSS SAMs system, we found several new hires had not had their initial training as of April 24, 2019.

Employee Software Access:

During our inquiry related to software access, we noted that the Social Services had not been performing an annual review of each employees' software access for accuracy.

Further, we noted several employees were not terminated from the System in a timely manner. One employee was terminated on 10/11/2018 but not terminated from the System until 3/20/2019.

School:

Grant Reimbursements:

In previous audit years, we have issued findings related to the untimely requesting of federal funds. Although we have seen considerable improvement in the timeliness of the requests, we still recommend monthly reimbursement requests. During our single audits of Special Education and Title I, we noted a couple requests that spanned more than a quarter of the year.

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