



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Date: December 19, 2024

Memorandum to: Arlene Matney, Finance Director
Tazewell County, Virginia

From: Robinson, Farmer, Cox Associates

Regarding: Audit Recommendations

In planning and performing our audit of the financial statements of the County of Tazewell, 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.

School Board Recommendations

Written Policies for Federal Programs

The Uniform Guidance requires that the entity have certain written policies to ensure compliance related to federal programs. We were unable to obtain copies of same during the audit. We recommend that management adopt written policies/procedures as required and provide same for audit purposes.

Health Insurance Payments

We noted that the July 2024 insurance premiums were paid during June 2024. During the prior year, similar amounts were paid during July 2023. We recommend that management consistently make the premium payment in either June or July to ensure that only 12 months is paid during a calendar year to ensure consistency in reporting.

County Recommendations

Credit Card Documentation

During testing, we noted that one individual who has a County credit card has turned in very few receipts over the course of the year. As a result, we were unable to perform testing over \$46,238.70 related to purchases made on one individual's card. For all other cards tested, we noted that sufficient, detailed receipts were not obtained for purchases totaling \$486.16 out of \$18,602.24 tested. We recommend that detailed documentation be required for all purchases made on a County credit card. Per inquiry, management has implemented a process effective July 1, 2024 wherein cards will be frozen if receipts are not provided within 60 days of the purchase date. Per inquiry of management, receipts totaling \$15,588.48 were subsequently submitted by the one individual noted; however, testing over same was not performed.

Social Services Department:

Special Welfare Account and Testing

The Treasurer should be reimbursed monthly with special welfare for program expenditures incurred in the prior month. We noted several instances in which amounts were not reimbursed monthly as required. Additionally, the special welfare bank account does not agree to the total reported in the Special Welfare Ledger. We recommend that the difference be investigated and adjusted as necessary.

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