

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Date: November 27, 2017

Memorandum to: Tom Rose, County Administrator

From: Robinson, Farmer, Cox Associates

Regarding: Audit Recommendations

In planning and performing our audit of the financial statements of County of Patrick, Virginia for the year ended June 30, 2017, we considered the County's internal control structure to plan our auditing procedures for the purpose of expressing our opinion 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.

Conflict of Interest Statements:

During our review of the completed Conflict of Interest Statements at the County we found several PSA Board members did not submit a form. We also noted several forms were submitted after the deadline. We recommend the forms be completed entirely and submitted prior to the deadline as required.

County Credit Card Purchases:

During our audit of credit card purchases we noted the County paid several late fees and interest charges. We recommend the County pay the credit card statement on time to avoid unnecessary charges.

Social Services VIEW Transactions:

During our review of VIEW purchases we found several purchases were not supported by a signed up to date activity and service plan. We recommend that all VIEW transactions be properly supported by an invoice and an approved activity and service plan for the corresponding purchase.

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Sheriff Accounts:

During our audit of bank accounts and controls at the Sheriff's office and jail we noted the following issues:

- The sheriff fees, travel, and confidential accounts did not have copies of cleared checks.
- The March bank statements for the above accounts had not been reconciled as of June audit fieldwork.
- The confidential account expenditures exceeded the \$17,000 appropriation from the Board of Supervisors.
- The confidential expenditures were not supported by a report of the use when funds were not immediately returned.
- Several medical copayment forms were not dated and many were not posted timely.

We recommend that all bank accounts be reconciled in a timely manner and be supported with the copies of the cleared checks for subsequent review. We also recommend that medical copayment forms be complete entirely and timely posted to the inmates' account. Finally, we recommend the confidential account expenditures not exceed the annual appropriations and any funds not returned be documented as required by the Sheriff Manual.

