



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Date: November 21, 2024

Memorandum to: Randall C. Eads, City Manager
Tamrya Spradlin, Assistant City Manager

From: Robinson, Farmer, Cox Associates

Regarding: FY24 Audit

In planning and performing our audit of the financial statements of the City of Bristol, Virginia for the year ended June 30, 2024, we considered the City'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. This letter does not affect our report dated November 21, 2024, on the financial statements of the City of Bristol, Virginia. 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, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Inmate Trust:

Our audit of funds held by the Sheriff's office disclosed that the office was still in custody of inmate trust funds as of June 30, 2024. It is our understanding that most of these funds are due to outstanding checks written to inmates once they were released from jail. The Sheriff's office should turn these funds over to the State's unclaimed property division, assuming the amounts remaining were outstanding checks and/or turned over to the City Treasurer's office to be deposited in the City's bank accounts.

Gift Card Purchases:

During our review of disbursements at the Department of Social Services, we noted a purchase of gift cards from Food City totaling \$4,275 for social service recipients to use; however, we could not document who received these gift cards. We recommend that the Agency develop a form for clients to sign acknowledging receipt of the gift card(s) including the dollar amount. These forms should be maintained and reconciled to purchases and remaining (unused) inventories of gift cards.

Financial Disclosure Statements and Economic Interest Forms:

During our review of these forms completed by key government officials, we noted that some forms were not completely filled out or were filled out incorrectly. Since these forms are completed once a year (only) and are complex, we recommend that the City have someone review the forms for completeness and accuracy and follow-up with any officials, as necessary.