



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Date: January 14, 2026

Memorandum to: Dr. Kim Eagle, Town Manager
Katie Miano, Director of Finance/Treasurer

From: Robinson, Farmer, Cox Associates

Regarding: Audit Recommendations

In planning and performing our audit of the financial statements of the Town of Christiansburg, Virginia for the year ended June 30, 2025, we considered the Town'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.

Conflict of Interest Statements:

During our audit, we found that one of the Council members skipped a question on the State and Local Statement of Economic Interest statement. We recommend that these documents be completed thoroughly.

Budget Appropriations:

During our audit, we noted that the Rescue Fund (Fund 15 - Department 5945) overspent its budgeted appropriations. We recommend monthly monitoring the expenditures in comparison to the appropriations to limit overspending and provide opportunity for proposing supplemental appropriations, if necessary.

Urban Highway Maintenance:

During our audit, we noted the urban highway maintenance records indicated work was conducted "town wide" but we are required to verify work was completed on eligible streets. We recommend maintaining records of specific streets to ensure compliance with VDOT requirements.

IRS Compliance - Gift Cards:

During our test of credit cards, we noted the Town purchased gift cards for employees in November 2024. We recommend ensuring that gift cards are properly included in payroll to ensure proper taxing as required by the IRS.

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