

# ROBINSON, FARMER, COX ASSOCIATES

*CERTIFIED PUBLIC ACCOUNTANTS*

*A PROFESSIONAL LIMITED LIABILITY COMPANY*

**DATE:** December 28, 2018

**MEMORANDUM TO:** Shawn Utt, Town Manager  
Town of Pulaski, Virginia

**FROM:** Robinson, Farmer, Cox Associates

**REGARDING:** Audit for the Year Ended June 30, 2018

In planning and performing our audit of the financial statements of Town of Pulaski, Virginia for the year ended June 30, 2018, 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. This letter does not affect our report dated December 28, 2018 on the financial statements of Town of Pulaski, 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.

## **Internal balances:**

During our review of internal balances, it was noted that the amounts have not been updated for several years. We recommend that management review the due to/from amounts reported within the various funds and update as necessary based on same.

## **Audit adjustments:**

Significant adjustments were proposed during the 2018 audit. We recommend that management and the accountant review the proposed audit adjustments to ensure that same are incorporated for the 2019 audit.