Creedle
Jones
& Associates
A Professional Corporation

Robin B. Jones, CPA, CFP
Kimberly W. Jackson, CPA

Sherwood H. Creedle, Founder

Members of
American Institute of Certified Public Accountants
Virginia Society of Certified Public Accountants

To the Town Council
Town of Kenbridge, Virginia

In planning and performing our audit of the financial statements of the Town of Kenbridge, Virginia for the year ended June 30, 2025, we considered the Town's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements.

During our audit, we became aware of matters that need addressing. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. We reported on the Town's internal control in our report dated July 13, 2026. This letter does not affect our report dated July 13, 2026, on the financial statements of the Town of Kenbridge, Virginia.

We will review the status of these comments during our next audit engagement. We have discussed this with management personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendation.

This report is intended solely for the information and use of the Town Council, management, and others within the Town and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Creedle, Jones & Associates, P.C.

Creedle, Jones & Associates, P.C.
Certified Public Accountants

South Hill, Virginia
July 13, 2026

P. O. Box 487
828 N. Mecklenburg Avenue
South Hill, Virginia 23970
434-447-7111 • FAX: 434-447-5793
www.cja-cpa.com

MEMORANDUM

TOWN OF KENBRIDGE, VIRGINIA

Management Letter Points

Bank Reconciliation Review

A third-party not involved in the daily collection and disbursement of funds should review and approve the bank reconciliation.

Reconciliations

The Town should prepare monthly reconciliations for accounts payable and payroll liabilities.