



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Date: November 22, 2021

Memorandum to: Randy Wingfield, Town Manager
Valerie Tweedie, 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, 2021, 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.

Statements of Economic Interest

During our review of the annual Statements of Economic Interest we noted several incomplete forms. We recommend the forms be reviewed to ensure all necessary questions are completed entirely.

Urban Highway Maintenance (UHM)

During our testing of UHM documentation we found that some employees daily work was documented as "town-wide." The Town is required to document that time and effort charged to the Urban Highway Maintenance program is performed on eligible streets and therefore the daily sheets should document the specific streets for each day.

Federal Grants Policies

During our review of the Town's purchasing and personnel policies for federal compliance, we noted several policies as required by Uniform Guidance may need to be added or updated. We recommend the Town review both policies in total to ensure up to date compliance but specifically recommend the Town address the following policies and procedures in writing: grant cash management, grant allowability review, and procurement.

BLACKSBURG OFFICE:
108 South Park Drive
Blacksburg, Virginia 24060
(540) 552-7322

CONTACT:
Scott Wickham, CPA, CFE
Member
swickham@rfca.com