



ROBINSON, FARMER, COX ASSOCIATES, PLLC
Certified Public Accountants

DATE: November 26, 2025

MEMORANDUM TO: Judy Taylor-Gallimore, Finance Director
City of Galax, Virginia

FROM: Robinson, Farmer, Cox Associates

REGARDING: Audit Comments

In planning and performing our audit of the City of Galax, Virginia, for the year ended June 30, 2025, we considered the City of Galax, Virginia'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 the internal control structure and other operational matters that are presented for your consideration. 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. **In addition to the items addressed below, the City's audit report contains an additional finding in the Schedule of Findings and Questioned Costs. Furthermore, we have issued a separate report on the City and School Board's compliance with certain requirements of the Virginia Retirement System.**

City

Receipts at Recreation Center:

We reviewed the receipting process at this location with the City Finance Director and determined that a point of sale system is not currently used at the Center. We recommend that the City implement a point of sale system at the Recreation Center. At year end, the City had begun exploring options in their current accounting system for same.

School Board

Holding of Checks:

During our review of the bank reconciliation, we noted the School Board wrote three checks in June 2025 totaling \$304,582 and did not mail the checks to the vendor until a later time. We recommend checks not be written until the payment is due to the vendor.