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Robinson, Farmer, Cox Associates, PLLC
Certified Public Accountants

Date: November 28, 2023

Memorandum to: Randall C. Eads, City Manager
Tamrya Spradlin, Assistant City Manager
Cameron Phillips, Chief Financial Officer

From: Robinson, Farmer, Cox Associates

Regarding: FY23 Audit

In planning and performing our audit of the financial statements of the City of Bristol, Virginia for the year ended June 30, 2023, we considered the City'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 internal control structure and other operational matters that are presented for your consideration. This letter does not affect our report dated November 28, 2023, on the financial statements of the City of Bristol, 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.

CSA Expenditures:

Our review of appropriations compared to expenditures for the CSA department disclosed that the expenditures for FY2023 exceeded appropriations by $448,069. It is recommended that Council approved additional appropriations when expenditures are expected to exceed appropriations. The Code of Virginia requires an appropriation prior to checks being issued.

Inmate Trust:

Our audit of funds held by the Sheriff's office disclosed that the office was still in custody of inmate trust funds as of June 30, 2023. It is our understanding that most of these funds are due to outstanding checks written to inmates once they were released from jail. The Sheriff's office should turn these funds over to the State's unclaimed property division, assuming the amounts remaining were outstanding checks and/or turned over to the City Treasurer's office to be deposited in the City's bank accounts.