



ROBINSON, FARMER, COX ASSOCIATES, PLLC
Certified Public Accountants

Date: November 21, 2021

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

From: Robinson, Farmer, Cox Associates

Regarding: FY21 Audit

In planning and performing our audit of the financial statements of the City of Bristol, Virginia for the year ended June 30, 2021, 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 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.

City:

Statements of Economic Interest:

Our review of statements of economic interest and other disclosure forms in accordance with the Auditor of Public Accounts' *Specifications for Audits of Counties, Cities and Towns*, showed that one real estate disclosure form was not filed timely. We recommend that all forms be completed in their entirety and submitted by the due date of each year.