



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Date: December 5, 2025

Memorandum City Council
To: City of Fredericksburg, Virginia
From: Robinson, Farmer, Cox Associates

Regarding: Audit for fiscal year ended June 30, 2025

In planning and performing our audit of the financial statements of the City of Fredericksburg, Virginia for the year ended June 30, 2025, 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 fieldwork tests, we noted certain matters involving the internal control structure and other operational matters that are presented herewith for your consideration. This letter does not affect our report dated December 5, 2025. 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 operational efficiencies, and to note certain matters for which corrective actions may be taken prior to year-end. 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.

Prompt Payment

During the course of our audit, we noted instances in which an invoice was not paid in a timely manner. In accordance with Virginia Code Section 2.2-4352 Prompt Payment of Bills by Localities, local governments that acquire goods or services, or conduct any other type of contractual business with a nongovernmental, privately owned enterprise, shall promptly pay for the completed delivered goods or services by the required payment date. The required payment date is either the due date of the invoice or, if no due date is noted, not more than forty-five days after goods or services are received or not more than forty-five days after this invoice is rendered. We recommend that all invoices be paid within 45 days in accordance with the Prompt Payment of Bills provisions of the Virginia Public Procurement Act, and that the Finance Department continue to work with the departments to ensure prompt remittance of invoices to the Finance Department for processing.

Budget Advertisement - Fredericksburg City Public Schools

During the course of our audit, we noted that a notice of the public hearing on the proposed school board budget was not advertised in a local newspaper. In accordance with VA Code Section 22.1-92 before any school board gives final approval to its budget for submission to the governing body, the school board shall hold at least one public hearing to receive the views of citizens within the school division. A school board shall cause public notice to be given at least seven days prior to any hearing by publication in a newspaper having a general circulation within the school division.

Travel - Fredericksburg City Public Schools

During the course of our audit, we noted School Board travel expenditures which did not fall within the school division travel guidelines. We have been engaged to perform a detailed review of School Board travel.

Conclusion

A documented corrective action plan should be prepared in response to these comments and reviewed on a periodic basis to ensure that the policies and procedures established pursuant to the corrective action plan are functioning properly.