



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Date: November 15, 2022

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, 2022, 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.

Water & Garbage Billing Rates

During our test of water and garbage billing rates, we found that one bill was calculated incorrectly. We recommend the Town implement a process to review rate calculations/categorizations to ensure proper charges.

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

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