



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Date: November 26, 2025

Memorandum to: Tamrya Spradlin, Assistant City Manager

From: Robinson, Farmer, Cox Associates

Regarding: FY25 Audit

In planning and performing our audit of the financial statements of the City of Bristol, 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, 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 26, 2025, 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.

Urban Highway Maintenance Program:

The City receives State funding for the maintenance of roads within the City from the Virginia Department of Transportation (VDOT). The City is required to track funds expended on City roads and report same to VDOT annually. The City uses a database to track expenditures including charges for equipment used in the program. The current administrative process is cumbersome and time consuming. Accordingly, we recommend that the City develop a new methodology for tracking expenses related to eligible street expenditures in the City.

Financial Disclosure Statements and Economic Interest Forms:

During our review of these forms completed by key government officials, we noted that some forms were not completely filled out or were filled out incorrectly. We also noted that one form was completed after the stator deadline of February 1, 2025. Since these forms are completed once a year (only) and are complex, we recommend that the City have someone review the forms for completeness and accuracy and follow-up with any officials, as necessary.