



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Date: November 22, 2019

Memorandum to: Dr. Keith Perrigan, Superintendent
Tammy Jones, Finance Director

From: Robinson, Farmer, Cox Associates

Regarding: Audit Recommendations

In planning and performing our audit of the financial statements of City of Bristol, Virginia School Board for the year ended June 30, 2019, we considered the School Board'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.

Special Education Cluster:

During our audit of the Special Education programs, we found that the School Board was not obtaining time and effort certifications. Federal guidance requires documentation of time and effort beyond the yearly contract such as a semi-annual certification.

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