



CliftonLarsonAllen LLP
CLAconnect.com

Management
City of Norfolk, Virginia
Norfolk, Virginia

In planning and performing our audit of the financial statements of the City of Norfolk, Virginia (City) as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the entity's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

However, during our audit we became aware a deficiency in internal control other than significant deficiencies and material weaknesses and other matters that are opportunities to strengthen your internal control and improve the efficiency of your operations. Our comment and suggestion regarding this matter is summarized below. We previously provided a written communication dated December 14, 2023, on the City's internal control. This letter does not affect our report on the financial statements dated December 14, 2023, nor our internal control communication dated December 14, 2023.

Accounts Receivable

Accounts receivable for the grants fund was overstated as a result of several errors, including a duplicate invoice recorded, lack of supporting documentation for an invoice and lastly, a receivable that was fully collected as of June 30, 2023. We recommend management review its policies and procedures and make changes as necessary to ensure that accounts receivable are valid amounts owed to the City at year end.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various entity personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

* * *

This communication is intended solely for the information and use of management, City Council, and others within the entity, and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Arlington, Virginia
December 14, 2023