



**Date:** November 20, 2024

**Memorandum** Town Council  
**To:** Town of Vienna, Virginia

**From:** Robinson, Farmer, Cox Associates

**Regarding:** Audit for fiscal year ended June 30, 2024

In planning and performing our audit of the financial statements of the Town of Vienna, Virginia for the year ended June 30, 2024, we considered the Town'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 November 20, 2024. Our comments and recommendations are intended to improve the internal control structure and 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.

### **Payment and Performance Bonds**

During the course of our audit, we noted one instance in which performance and payment bonds were not obtained for a construction contract exceeding \$100,000. Per the Town's purchasing administrative procedures performance and payment bonds are to be obtained for any construction contracts exceeding \$100,000 issued to a prime contractor. We recommend the Town obtain payment and performance bonds when appropriate in accordance with the Town's purchasing procedures.