

Council Members
LC Jones, Mayor
Kathy Lawson, Vice-Mayor
Rayshaun Gravely
Julian Mei
Aaron Rawls



City Manager
Robert Fincher
Deputy Clerk of Council
Peyton Nibblitt

To the Residents of Martinsville,

In recent months, our community has rightly sought clarity and assurance regarding the stewardship of public funds. Since July 2025, city staff have undertaken a comprehensive effort to strengthen accountability, enhance financial controls, and restore confidence in how taxpayer resources are managed. These efforts have been both necessary and urgent, particularly in light of the findings highlighted in the recently released forensic audit.

The enclosed document, *Actions Taken to Restore Accountability and Financial Integrity*, provides a summary of the significant reforms implemented across our financial, administrative, and human resources practices. These improvements include strengthened policies, multi-layered approval processes, clearer oversight mechanisms, and the reinstatement or creation of procedures designed to prevent waste, fraud, and abuse.

While much progress has been made, our work is ongoing. The City of Martinsville remains fully committed to continuous improvement and to implementing additional safeguards that ensure responsible, transparent governance. We will continue working diligently to protect the public trust and to ensure that your tax dollars are managed with the highest level of integrity.

Thank you for your attention, your engagement, and your ongoing support as we move forward together.

Sincerely,
Robert Fincher
City Manager

Actions taken to restore accountability and financial integrity

1. Policies

Over 25 policies have been rewritten, modified, or created. Many policies that had been in place previously were removed over the last couple of years and had to be reinstated. This has become a full-time job of reviewing old policies, comparing them with those of other localities, and ensuring best practices to prevent waste, fraud, and abuse.

- For example, the travel policy was not being followed and needed updates to allow for additional review and approval for proper compliance. Since last July, we have made multiple changes and additions to the travel policy to ensure best practices.
- The Purchase card policy was also modified multiple times. Despite those efforts, it was revealed that greater changes were needed, and a complete cancellation was ordered.

2. Financial Practices

- All invoices in all circumstances require multi-level review and approval, with CM approving all that meet PO thresholds.
- Budget amendments made across funds require the Council's approval.
- All grants / new revenues are being taken to the council for appropriation
- All financial journal entries require CFO approval
- Excessive line items, such as many of the travel lines and office supply lines, were reduced or eliminated.
- Purchase thresholds and limits are being reduced.
- “Wet” signatures required, no stamped signatures
- Hiring an outside CPA firm to review, evaluate, and recommend financial policies and practices.

3. Human Resources Practices

- Inconsistent and improper hiring practices were removed.
- All potential employees are properly vetted, and background investigations are required
- All adjustments to position, salary, or benefits require four layers of approval, with any adjustments to budget requiring approval from the Council.
- Time clock software is being implemented for all city employees, including FLSA exempt employees. This requires multiple levels of approval to attest to its accuracy, and it has been approved by their supervisor.



City of Martinsville, Virginia

Report on Forensic Accounting Services

November 20, 2025

City of Martinsville, Virginia

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Report on Forensic Accounting Services

The Honorable LC Jones, Mayor of the City of Martinsville, Virginia
City of Martinsville, Virginia by Counsel of Sands Anderson PC
55 West Church Street
Martinsville, VA 24112

In accordance with our engagement letter, we have performed forensic accounting services for the City of Martinsville (“the City”), by counsel, which were performed in accordance with the Statement on Standards for Forensic Services issued by the American Institute of Certified Public Accountants.

Management is responsible for implementing and monitoring internal controls at the City. Our procedures did not constitute a financial statement audit and, therefore, we do not express an opinion on the City’s financial statements or any elements, accounts or items thereof as a part of this engagement. Had we completed such services, additional audit procedures would have been required, and other matters may have come to our attention that would have been reported to you. In addition, our procedures did not constitute a complete examination of the effectiveness of all internal controls of the City and because it is based on a sample of transactions subjected to tests, did not include a detailed examination of all transactions and was not designed, and cannot be relied upon, to discover all errors, irregularities, or illegal acts, including fraud or defalcations that may exist. If we had performed additional procedures, other matters may have come to our attention that would have been reported to you. Our procedures were performed to assist the City’s governance and its counsel with an investigation of certain financial activities by Aretha Ferrell-Benavides (“the Former City Manager”), an evaluation of certain elements of the City’s internal control structure, including budget amendments, journal entries, and disbursements. Our procedures also included evaluating City oversight of American Rescue Plan Act expenditures, and a review of the 2024 Annual Comprehensive Financial Report as deemed necessary, the results of which are illustrated in the Appendix.

This report summarizes the scope, procedures, and results of such procedures. This report is intended solely for the information and use of the City of Martinsville and its counsel and is not intended to be, and should not be, used by anyone other than these specified parties.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
November 20, 2025

City of Martinsville, Virginia

Procedures Performed and Results

A substantive draft of the preceding page and the following pages detailing the procedures and results was provided to counsel on November 24, 2025, for review. The final report was provided to counsel on January 7, 2026, following an exit conference.

I – Internal Control Procedures

The following procedures were designed to evaluate the internal controls in place related to the following classes of transactions.

Obtain and evaluate the internal controls associated with transaction processing of the following types of transactions:

1. Hiring and payroll
2. Accounts payable/purchasing/disbursements
3. Grants
4. Expense reimbursements
5. Credit cards
6. Adjusting journal entries

Brown Edwards requested the internal control/process narratives for the listed types of transactions, detailing how they are processed, reviewed, and approved. In response, we received a purchasing manual, an administrative policy manual, the travel policy, and the credit card usage policy. None of the documents provided detail the transaction processing procedures nor any information about the controls in place to mitigate the risks associated with fraud or error. The City developed a Grants – Roles and Responsibilities document, however it was not implemented until the end of fiscal year 2025 or early fiscal year 2026. In response to our request, the Interim City Manager could not say that these types of documents existed.

Internal controls are the basis for protecting an organization from fraud, whether internal or external. No system of internal controls provides 100% assurance that fraud will not occur, however an appropriately designed and implemented system is fundamental to this goal. The Committee of Sponsoring Organizations (COSO)'s Internal Control – Integrated Framework is recommended for adoption by the Government Finance Officers Association and is recognized as the standard for internal controls. COSO details five components of an organization's internal control structure, Control Environment, Risk Assessment, Control Activities, Information & Communication, and Monitoring Activities.

- Control environment or "tone at the top" is intended to provide a blueprint for employees to follow. It begins with governance (City Council) and management (City Manager) and establishes the policies, procedures, and expectations to guide the entity. It is the foundation for an effective system of internal controls.
- Risk assessment is a process used to identify areas that expose the government to elevated risks.
- Control activities are the procedures implemented and in place for day-to-day operations.
- Information and communication is simply using both sources to stay current on internal and external changes that could impact the government's exposure.
- Monitoring is the final component and is the evaluation of the processes and procedures that are in place to ensure they are effective and functioning as designed.

The City's inability to provide written policies and procedures that align with the COSO model illustrates a deficiency in the City's structure. Brown Edwards recommends drafting and implementing written procedures that align with COSO's Integrated Framework for all classes of transactions to mitigate the risk of fraud and/or error as soon as practicable. The test results from the following sections demonstrate the importance of internal controls to ensure transparency and compliance with annual financial statement audits and the requirements set forth by other regulatory bodies.

City of Martinsville, Virginia

Procedures Performed and Results

II – Banking and Credit Card Procedures

The following procedures were performed by Brown Edwards and focused on the credit card transactions of the Former City Manager, for the period February 2024 through June 2025.

City Manager Credit Card and Travel Expenditures

We requested and were provided with the statement for the City's credit card account with Bank of America account ending in 0631 for the period July 2023 through June 2025. Brown Edwards noted that the Former City Manager did not have extensive credit card use until February 2024, thus our procedures focused on the period from February 2024 through June 2025. We noted 307 charges during this time totaling \$96,613.88. The nature of the City's records required Brown Edwards to perform a manual extraction of individual transactions for testing and analysis.

Brown Edwards tested 100% of the above transactions, we requested supporting documents to demonstrate they were valid expenses with a documented City business purpose. We requested documentation that the charges were reviewed and approved by an individual not in a subordinate position (best practice), that the charges were reasonable, and that sufficient documentation was maintained to showing compliance with the City's policies in place at the time of the transactions. The transactions tested are listed in Appendix A.

Test Results

The evidence indicates that of the 307 transactions tested, 68 did not have a documented review by anyone other than the cardholder. The review and approval of the remaining transactions was completed by an employee in a subordinate position. The City of Martinsville's travel policy, included in Appendix D, indicates a \$45 per limit for meals or incidental expenses or an amount not to exceed the United States Government General Service Administration (GSA) per diem rate for the locality in which the lodging is located. Charges for meals and incidental expenses exceeded the GSA per meal limits by a total of \$1,730.62 and lodging expenses exceeded GSA limits by \$18,409.59 during this period. The charges included a three-night stay in Pittsburgh from September 21, 2024 through September 24, 2024, totaling \$1,613.10 for a room in the names of Aretha Ferrell-Benavides and Ted Benavides. [REDACTED]

There were 37 transactions during the period under examination totaling \$8,142 that were not supported by a receipt or invoice. In the case of a missing receipt, City policy requires the employee to submit an affidavit. Most of these transactions did not have an affidavit filed. Based on the documentation provided, Brown Edwards was unable to determine the business purpose of 99 transactions totaling \$15,632.80.

The travel policy referenced above also states that travel requires preapproval, including a standardized form documenting the business purpose of the trip. There is no evidence that the Former City Manager used this form until April 2025.

Conclusion

We noted that for every transaction tested, the backup that was provided indicates that the transactions were reviewed and approved by an individual in subordinate role or approvals were absent entirely. The evidence provided and lack thereof does not prove that transactions were fraudulent or abusive. However, based on the test results, it appears that there was noncompliance with the purchasing limits and policies placed on travel and meals based on the relevant purchasing and credit card policies that were effective during the period examined. By way of example, travel and training

City of Martinsville, Virginia

Procedures Performed and Results

related expenditures were required to have advance approval documented on the appropriate form. This form was not used by Ms. Benavides until April 2025, near the end of her tenure. Additionally, it does not appear that budgeted amounts adopted for travel and training were considered. The evidence obtained during testing demonstrates inadequate or non-existent internal controls as there are transactions that are in direct violation of the City's purchasing card policy that was in place at the time the transactions occurred. Excerpts of the purchasing card policy can be found at Appendix C.

The following procedures were performed by Brown Edwards and focused on the credit card transactions of certain city employees, excluding the former City manager, focusing on transactions greater than \$1,000 or without an apparent business purpose based on the nature of the transaction (streaming services, alcohol, etc.). Brown Edwards examined statements for the City's credit card account with Bank of America ending in ending in 0361 for the period January 2024 through June 2025.

City Employee Credit Card Expenditures

We requested and were provided with the statements for the City's credit card account with Bank of America ending in 0631 from July 2023 through June 2025. Brown Edwards examined statements from January 2024 through June 2025. We extracted 247 charges during this time totaling \$65,490.16 that met our criteria for testing. The nature of the City's records required Brown Edwards to perform a manual extraction of individual transactions for testing and analysis.

Brown Edwards requested supporting documentation to demonstrate the validity of the transaction and business purpose, that they were reviewed and approved by an individual not in a subordinate position (best practice), that the charges were reasonable, and that sufficient documentation was maintained to comply with the City's policies in place at the time of the transactions. The transactions tested are listed in Appendix B.

Test Results

The only documentation provided to support the above transactions consisted of receipts or invoices. In some instances, the receipts or invoices included handwritten notes indicating the business purpose of the transaction, however the majority of the tested transactions only had a receipt. Brown Edwards noted 16 transactions totaling \$4,978.24 that were missing a receipt or invoice altogether, two of which had an affidavit filed in place of the missing receipt. Because of the lack of evidence, Brown Edwards was unable to determine the business purpose of the transactions tested, whether they were reviewed and approved, nor the reasonableness of the expenses. Transactions of note include \$3,492.10 of charges to Apple.com for iCloud storage and other digital subscriptions, including, Amazon Prime, Google – YouTube TV, AT&T phone bills, and Grammarly, \$2,149.99 to purchase an Angler's Choice EcoMap, and purchases at the Virginia ABC Store totaling \$115.82.

Conclusion

Exclusive of the former City Manager, no expense reports, reimbursement requests, nor any other support showing that the transactions were valid expenses for the benefit of the City of Martinsville was provided. Additionally, no backup was provided to indicate that the transactions were reviewed and approved by an individual in a supervisory role. The lack of evidence makes it impossible for us to conclude whether the transactions tested have a legitimate business purpose. Also, the pervasive absence of evidence demonstrates a significant shortfall in oversight from management and inadequate or non-existent internal controls. Additionally, there are transactions that are in direct violation of the City's purchasing card policy that was in place at the time the transactions occurred. Excerpts of this policy can be found at Appendix C.

The following procedures were performed by Brown Edwards and focused on disbursements from the City's checking accounts. The criteria was disbursements that took place from October 2023 through June 2025 and were between

City of Martinsville, Virginia

Procedures Performed and Results

\$2,500 and \$9,999 because they fell below the City’s “micro purchase” threshold of \$10,000. Brown Edwards examined statements for the City’s checking accounts with Carter Bank & Trust, Atlantic Union Bank, and Fifth Third Bank.

City Checking Accounts

We requested and were provided with the statements for the City’s checking accounts with Carter Bank & Trust, Atlantic Union Bank, and Fifth Third Bank. After examining the statements, Brown Edward chose to focus on the City’s Operating Account with Carter Bank & Trust ending in 0201. We extracted 2,012 disbursements during this time that met our criteria for testing, from this we chose 40 individual transactions to test.

Brown Edwards requested supporting documentation to demonstrate the validity of the transaction and business purpose of the disbursements., We also tested to ensure the disbursements were reviewed and approved by an individual in an appropriate position (best practice), that the charges were reasonable, and that sufficient documentation was maintained to comply with the City’s policies in place at the time of the transactions. The transactions tested are listed in Appendix E.

Test Results

We noted two instances where the only documentation provided was an invoice. There was no indication that the invoice was reviewed and approved prior to processing for payment. We would have expected documentation of review and approval, and a receiving report, purchase order, or other appropriate evidence demonstrating the validity of the expense.

III – Travel Expenses and Employee Reimbursements

Tested in conjunction with the credit card and banking procedures in Part II.

IV – Budget Amendments

The following procedures were performed by Brown Edwards and focused on budget amendments for the fiscal years 2024 and 2025. We selected a sample of amendments to test for proper authorization and documentation.

We requested and were provided with supporting documentation in the form of City Council minutes, budget transfer forms, agreements, and other relevant documentation for the sample selected for testing. We tested 30 budget amendments from fiscal year 2024 totaling \$22,109,033 or 92% of the total amendments for the year. We tested 28 budget amendments for fiscal year 2025 totaling \$10,996,237.28 or 59% of the total amendments for the year. The nature of the City’s records required Brown Edwards to perform a manual extraction of individual transactions for testing and analysis. The results are provided in Appendix F.

Test Results

Brown Edwards tested 30 budget amendments that were effective for fiscal year 2024 totaling \$22,109,033. We noted that between January 28, 2025, and January 30, 2025, five amendments were entered by Sita Conde, who was an employee of the Former City Manager’s office and posted by Chief Operational Officer, Edena Reese-Atmore, totaling \$10,083,166. These amendments, Journal Numbers 731, 981, 982, 988, and 989, were not approved by City Council until February 25, 2025, almost a month after they were entered and effective. We further noted that the City advertised the required public hearing and noted it on the agenda. We examined the City Council meeting minutes from February 25, 2025, and noted that the public hearing was scheduled after the Council vote, however no public hearing was held. Additionally, of the 26 remaining budget amendments that were tested, 24 of them were entered into the accounting system three months or more after they were voted on and approved by City Council.

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We also tested 28 budget amendments from fiscal year 2025 totaling \$10,996,237.28. We noted that 10 of the entries tested were made three months or more after the amendment was approved by City Council. On April 24, 2025, two amendments totaling \$218,960 were entered by Sita Conde and posted by Edena Reese-Amore, employees of the Former City Manager's office without review from any other department, nor the approval of City Council. The amendments reallocated \$169,180 from the Economic Development Authority (EDA) to the Former City Manager and \$49,780 from the EDA to the City Council. Notably, the transfers increased the Former City Manager's salary budget by \$100,000, travel budget by \$25,000, office supplies by \$13,000, dues and association memberships by \$11,500, and expense reimbursements by \$5,000 and increased City Council's travel budget by \$15,000. On May 13, 2025, a \$500,000 appropriation to the EDA was entered and an amendment increasing the Human Resources budget by \$104,461.75 while reducing Employee Services budget was entered on May 7, 2025. Both amendments were entered by Sita Conde and posted by Edena Reese-Atmore. Two days later, another amendment to increase the travel budget for Community Engagement by \$7,175.28 was entered by Sita Conde and posted by Edena Reese-Atmore, both employees in the Former City Manager's department with no oversight or review from an outside department or Council. While not required by current City policy, we recommend that amendments of this nature be reviewed by an appropriate level of management or governance independent of the City Manager's office. Also, we recommend that a system be implemented to ensure the timely entry and posting of budget amendments. The timely entry of budget amendments is paramount to ensure that City management is using accurate information to operate within the approved budget.

As a result of the budget increases, the Former City Manager's budgeted expenses for fiscal year 2025 were \$740,557 out of a total budget of \$117.32 million (including Martinsville Public Schools' budget of \$32.50 million). By comparison, the City of Harrisonburg's budgeted expenditures for fiscal year 2025 were \$403 million of which \$885,902 was the City Manager's budget. Harrisonburg is approximately four times larger than Martinsville in terms of both budget and population. Bristol, Virginia, a city of similar size to Martinsville budgeted \$541,054 for its City Manager's expenditures. These comparisons illustrate the disproportionately high expenditures budgeted for the Former City Manager's department.

V – Journal Entries

Tested in conjunction with budget amendments.

VI – Hiring Practices

The following procedures were performed by Brown Edwards and focused on employee hiring practices and the awarding of raises, bonuses, and promotions.

We requested and were provided with employee rosters for the fiscal years 2023, 2024, and 2025, which included the department, job title, and hire date. We focused on employees that were hired or promoted during the Former City Manager's tenure to ensure that the City followed its established hiring procedures, and raises, bonuses, and promotions were approved by an appropriate level of management. The results of those tests are listed in Appendix G.

Test Results

Brown Edwards chose 12 employee files to review and test for appropriate authorizations related to hiring and the awarding of raises, promotions, and bonuses, including the former City Manager.

- We noted that of the 12 employees tested, we could not determine whether or not the City's hiring practices were followed. As noted in the internal controls section, an internal control narrative detailing the process of interviewing, hiring, setting salary, and other tasks associated with the hiring of employees was not provided.
- We also noted that of the 36 raises tested, 21 were related to Cost-of-Living Adjustments (COLAs).

City of Martinsville, Virginia

Procedures Performed and Results

- There was one instance of a COLA being inaccurate. Kimberly Robinson's file includes a status change form indicating that she received a 3% COLA effective July 1, 2024, however Ms. Robinson's new hire form shows a hire date of September 16, 2024. This represents two and a half months after the effective date of the COLA. Additionally, the form in question states her previous salary as \$89,000, however the last recorded salary in Ms. Robinson's file is \$84,000. Thus, it appears the COLA is calculated using a higher salary than is supported by the documentation from her personnel file. Also, Ms. Robinson's next status change form shows a salary of \$86,520 prior to the most recent adjustment and not \$91,520 as documented on the referenced form.
- We noted that Edena Reese-Atmore, COO received a raise of \$5,800 per year with no documented business purpose listed on the change of status form.
- We noted that Aretha Ferrell-Benavides received an increase in total compensation of 15% effective April 1, 2025. The documented business purpose of this increase was Ms. Benavides' evaluation which took place in October 2024.
- We noted that Shasta Carmichael received a raise of \$15,698.67 amounting to 35.4% on August 1, 2024 for transitioning from a Community Engagement Specialist to a Community Engagement Specialist/Executive Assistant.
- We also noted that for those employees tested that were hired after Ms. Benavides, (ten of the eleven tested excluding the Former City Manager), nine of the ten did not have a résumé or other new hire documents in their employee personnel files.
- We noted during testing that Eric Payne was hired as the City Attorney Designee and Interim Managing Director of Development at a salary of \$185,000 per year with the stipulation that he be admitted to the Virginia Bar by April 1, 2025. [REDACTED] he was paid at the City Attorney Designee rate until he was placed on paid administrative leave on June 12, 2025.
- Other results of note include,
 - o A \$5,000 annual lodging stipend, split monthly without a documented business purpose afforded to Kimberly Robinson.
 - o Five raises of \$2,052 (COLA), \$5,234 (interim duties), \$2,198 (evaluation), \$3,363 (COLA), and \$9,506 (promotion) given to Travis Hodge from December 1, 2023, through August 2024 totaling approximately \$22,000 or 21.5%.
 - o Four raises given to Shasta Carmichael of \$672 (COLA), \$8,711.46 (promotion), \$1,290 (COLA), and \$15,698 (additional duties) totaling approximately \$24,000 or 44% between her date of hire on November 1, 2023, and August 1, 2024.
 - o Lastly, Anthony Wood was hired as a part-time business analyst at a rate of \$95 per hour with no documentation of his qualifications in the personnel file provided. Mr. Wood was paid approximately \$100,000 from August 13, 2024 (his date of hire), through May 16, 2025.

VII – American Rescue Plan Act Compliance

The following procedures were designed to evaluate compliance with the requirements of reporting for, and use of, Federal funds received as a part of the American Rescue Plan Act (ARPA).

We requested, and were provided with, general ledger detail for City projects that were funded with American Rescue Plan Act Grant Funds, excluding those related to revenue replacement. From the general ledger detail, Brown Edwards chose 33 expenditures that were greater than \$10,000 to test to ensure that there was proper authorization, the expenditures were allowable under the requirements of the grant, the services provided were within the period of performance, and that the expenditure was not expressly prohibited. Brown Edwards also requested documentation that the City was in compliance with the reporting requirements set forth by the Office of Management and Budget for the grant. The results are listed in Appendices H and I.

City of Martinsville, Virginia

Procedures Performed and Results

Test Results

We noted that 13 of the 33 transactions tested did not have an invoice included as support for the expenditure. As a result, we were unable to determine if these 13 transactions were allowable in nature. Brown Edwards also noted that in two cases, the expenditure did not include the required signature of the department head certifying that the expenditure was in accordance with the grant requirements. We further noted that in 10 of the 33 transactions, the invoices provided indicate that the services or goods were provided after the period of performance which ended on December 31, 2024. Brown Edwards was unable to determine if the 10 transactions in question were properly obligated as of December 31, 2024.

Brown Edwards requested evidence that the City complied with the ARPA reporting requirements for fiscal years 2024 and 2025. The City was required to file quarterly reports because of their population and the amount of funding received. We received seven of the eight quarterly reports required for the period under examination. We noted that of the seven tested, four were submitted after the 30-day window required had lapsed. Additionally, the quarterly report for the period ended on December 31, 2024, was not submitted until April 8, 2025. This submission was only possible because of an exception provided to the City with the stipulation that the ability to submit the report would be available, however only for 24 hours. The only two reports that were timely filed were related to the quarters that followed. Lastly, Brown Edwards was unable to determine if the City had controls in place to ensure timely and accurate reporting because as discussed in the internal control section, we were not provided with a document detailing these controls. Failure to comply with the requirements of Federal Grants can negatively impact the City's ability to obtain Federal funds in the future. Additionally, maintaining appropriate documentation to comply with the Federal guidelines allows auditors to determine that grant funds are being spent as prescribed.

VIII – Evaluation of the 2024 Annual Comprehensive Financial Report

A review was not deemed necessary to support the findings and recommendations from our procedures.



Appendices



City of Martinsville, Virginia - Forensic Engagement
Travel Expenditures and Credit Card Walkthroughs - City Manager
 June 30, 2025

Appendix A

CREDIT CARD TRANSACTIONS:										Attributes			
Date	Person's Card Used / Title	Position	Payee / Vendor	Nature of Items	Name and Title of Approver	Amount	Number of Guests/Nights	Limit Per GSA	Exceeds Limit	A	B	C	Valid Business Expense ?
Feb 2024													
2/2/2024	Benavides	City Manager	CAFÉ	Meals	Mandy McGhee/DOF	\$11.30	1	\$14.00	\$0.00	E	X	X	X
2/2/2024	Benavides	City Manager	VSC GAB Coffee	Meals	Mandy McGhee/DOF	\$5.96	1	\$14.00	\$0.00	E	E - No receipt	Unknown	Unknown
2/2/2024	Benavides	City Manager	CAFÉ	Coffee	Mandy McGhee/DOF	\$2.27	1	\$5.00	\$0.00	E	E - No receipt	Unknown	Unknown
2/2/2024	Benavides	City Manager	Richmond Marriott - 1/31/24	Lodging - 2 nights	Mandy McGhee/DOF	\$616.37	2	\$149.00	\$318.37	E	X	E - exceeds limit	E - exceeds limit
2/2/2024	Benavides	City Manager	Parking City of Richmond	Parking	Mandy McGhee/DOF	\$40.00				E	E - No receipt	Unknown	Unknown
2/8/2024	Benavides	City Manager	FTD.Com	Flowers - Employee	Mandy McGhee/DOF	\$147.79				E	X	X	X
2/9/2024	Benavides	City Manager	FTD.Com	Flowers - Employee	Mandy McGhee/DOF	\$122.22				E	X	X	X
2/15/2024	Benavides	City Manager	Frankie Rowlands	Meals - 2 people	Mandy McGhee/DOF	\$231.01	2	\$26.00	\$179.01	E	X	E - exceeds limit	E - exceeds limit
2/17/2024	Benavides	City Manager	Hotel Roanoke	Lodging - VLGMA - 2 nights, Valet	Mandy McGhee/DOF	\$318.46	2	\$122.00	\$74.46	E	X	E - exceeds limit	E - exceeds limit
2/21/2024	Benavides	City Manager	American Air - Fort Worth Departure 3/8/24	Airfare - NLC Congressional City Conference	Mandy McGhee/DOF	\$389.20				E	X	X	X
2/27/2024	Benavides	City Manager	American Air - Fort Worth Departure 4/2/24	Airfare - NFBPA - AFB	Mandy McGhee/DOF	\$456.21				E	X	X	X
					Total	\$2,340.79							
March 2024													
3/5/2024	Benavides	City Manager	ICSC-NY	Conference Registration - NLC	Mandy McGhee/DOF	\$1,175.00				E	X	X	X
3/4/2024	Benavides	City Manager	Amtrak Mobile - DC Departure 3/9/24	Transportation - to Conference	Mandy McGhee/DOF	\$203.00				E	X	X	X
3/7/2024	Benavides	City Manager	Personality Profile SO	Profile for Directors	Mandy McGhee/DOF	\$1,296.00				E	X	Unknown	Unknown
3/7/2024	Benavides	City Manager	Amtrak Mobile - DC Departure 3/9/24	Credit	Mandy McGhee/DOF	(\$203.00)				N/A	N/A	N/A	N/A
3/12/2024	Benavides	City Manager	National League of	Conference Registration	Mandy McGhee/DOF	\$990.00				E	X	X	X
3/12/2024	Benavides	City Manager	Marrriott Marquis DC	Lodging - NLC - 2 nights 3/10-12	Mandy McGhee/DOF	\$598.30	2	\$258.00	\$82.30	E	X	E - exceeds limit	E - exceeds limit
3/14/2024	Benavides	City Manager	Burger Back Cville	Lunch	Mandy McGhee/DOF	\$57.09	1	\$17.00	\$40.09	E	X	E - exceeds limit	E - exceeds limit
3/13/2024	Benavides	City Manager	Marrriott Marquis DC	Lodging - NLC	Mandy McGhee/DOF	\$2,137.67	Unknown			E	E - No receipt	E - exceeds limit	Unknown
3/13/2024	Benavides	City Manager	Marrriott Marquis DC	Lodging - NLC - 1 Night 3/12-13	Mandy McGhee/DOF	\$839.48	1	\$258.00	\$581.48	E	X	E - exceeds limit	E - exceeds limit
3/19/2024	Benavides	City Manager	National Main Street	Conference - Main St Now	Mandy McGhee/DOF	\$100.00				E	X	X	X
3/20/2024	Benavides	City Manager	American Air - Birmingham - Departure 5/4/24	Flight for Main Street Now	Mandy McGhee/DOF	\$37.00				E	X	X	X
3/25/2024	Benavides	City Manager	American Air - DFW-LAS - Departure 5/18/24	Flight for ICSC Conference	Mandy McGhee/DOF	\$206.98				E	X	X	X
					Total	\$7,437.52							
April 2024													
3/29/2024	Benavides	City Manager	ICSC-NY	Conference - Mayor	Mandy McGhee/DOF	\$1,175.00				E	X	X	X
3/30/2024	Benavides	City Manager	Bellagio - Arrival 3/30/24	Lodging - ICSC - 3 nights	Mandy McGhee/DOF	\$662.25	Refunded	Refunded	Refunded	N/A	N/A	N/A	N/A
4/1/2024	Benavides	City Manager	Hertz Car Rental - Gboro	Rental Car 4/1-8 - NFBPA	Mandy McGhee/DOF	\$477.56				E	X	X	X
4/3/2024	Benavides	City Manager	Burger Bach	Lunch - NFBPA	Mandy McGhee/DOF	\$57.38	1	\$17.00	\$40.38	E	E - No receipt	E - Exceeds limit	Unknown
4/3/2024	Benavides	City Manager	Uber	Transportation	Mandy McGhee/DOF	\$8.94				E	X	E	No - Rental Car
4/3/2024	Benavides	City Manager	Uber	Transportation	Mandy McGhee/DOF	\$11.92				E	X	E	No - Rental Car
4/5/2024	Benavides	City Manager	Uber	Transportation	Mandy McGhee/DOF	\$14.19				E	X	E	No - Rental Car
4/8/2024	Benavides	City Manager	Mariott Waterfront - Arrival 4/8/24	Lodging - NFBPA - 5 Nights	Mandy McGhee/DOF	\$1,455.07	5	\$137.00	\$770.07	E	X	E - Exceeds limit	E - exceeds limit
4/7/2024	Benavides	City Manager	Murphy Walmart - Roanoke	Gas Rental Car	Mandy McGhee/DOF	\$40.50				E	X	X	X
4/8/2024	Benavides	City Manager	Hertz Car Rental - Gboro	Refund on Rental	Mandy McGhee/DOF	(\$4.75)				N/A	N/A	N/A	N/A
4/14/2024	Benavides	City Manager	Office Depot - Gboro	Office Supplies	Mandy McGhee/DOF	\$226.67				E	X	Unknown	Unknown
4/16/2024	Benavides	City Manager	ICSC-NY	ICSC - Rawls	Mandy McGhee/DOF	\$1,175.00				E	X	X	X
4/16/2024	Benavides	City Manager	Bellagio - Arrival 4/16/24	Refund on Lodging	Mandy McGhee/DOF	(\$662.25)				N/A	N/A	N/A	N/A
4/22/2024	Benavides	City Manager	American Air - Robinson	flight for ICSC - Jones Guest	Mandy McGhee/DOF	\$435.71				E	X	E	No - Spouse - Reimbursed
4/22/2024	Benavides	City Manager	American Air - Jones	flight for ICSC - Jones	Mandy McGhee/DOF	\$435.71				E	X	X	X
4/22/2024	Benavides	City Manager	American Air - Rawls	Flight for ICSC - Rawls	Mandy McGhee/DOF	\$509.20				E	X	X	X
4/23/2024	Benavides	City Manager	American Air - Jones	flight for ICSC - Jones	Mandy McGhee/DOF	\$54.50				E	X	X	X
4/23/2024	Benavides	City Manager	American Air - Robinson	flight for ICSC - Jones Guest	Mandy McGhee/DOF	\$41.50				E	X	E	No - Spouse - Reimbursed
4/23/2024	Benavides	City Manager	American Air - Rawls	Flight for ICSC - Rawls	Mandy McGhee/DOF	\$41.50				E	X	X	X
4/28/2024	Benavides	City Manager	Staples - Gboro	Office Supplies	Mandy McGhee/DOF	\$53.31				E	X	Unknown	Unknown
					Total	\$6,221.91							
May 2024													
5/2/2024	Benavides	City Manager	Third Bay	Lunch with potential employee	Mandy McGhee/DOF	\$127.25	2	\$15.00	\$97.26	E	E - Tip not on receipt	E - exceeds limit	Unknown
5/5/2024	Benavides	City Manager	Uber	Transportation - Maint St. Now	Mandy McGhee/DOF	\$20.78				E	X	X	X
5/6/2024	Benavides	City Manager	Cala Coffee - Birmingham	Coffee	Mandy McGhee/DOF	\$3.30	1	\$16.00	\$0.00	E	E - No receipt	Unknown	Unknown
5/5/2024	Benavides	City Manager	Sheraton Birmingham - Arrival 5/4/25	Lodging Main Street Now- AFB - 1 Night	Mandy McGhee/DOF	\$147.53	1	\$123.00	\$24.53	E	X	E - exceeds limit	E - exceeds limit
5/6/2024	Benavides	City Manager	Fontaine Bleu Las Vegas - Arrival 5/5/24	Lodging ICSC- AFB - 1 Night	Mandy McGhee/DOF	\$441.05	1	\$120.00	\$321.05	E	X	E - exceeds limit	E - exceeds limit
5/6/2024	Benavides	City Manager	Fontaine Bleu Las Vegas - Arrival 5/5/24	Lodging ICSC- Rawls - 1 night	Mandy McGhee/DOF	\$441.05	1	\$120.00	\$321.05	E	X	E - exceeds limit	E - exceeds limit
5/6/2024	Benavides	City Manager	Fontaine Bleu Las Vegas - Arrival 5/5/24	Lodging ICSC- Jones - 1 Night	Mandy McGhee/DOF	\$531.75	1	\$120.00	\$411.75	E	X	E - exceeds limit	E - exceeds limit
5/6/2024	Benavides	City Manager	Uptown Cantina	Lunch - Main St. Now - 1 Guest	Mandy McGhee/DOF	\$50.85	1	\$17.00	\$33.85	E	E - Tip not on receipt	E - exceeds limit	E - exceeds limit
5/8/2024	Benavides	City Manager	Uber	Transportation - Maint St. Now	Mandy McGhee/DOF	\$12.89				E	X	X	X
5/7/2024	Benavides	City Manager	the Southern Kitchen - Birmingham	Lunch - Main St. Now	Mandy McGhee/DOF	\$41.06	1	\$17.00	\$24.06	E	X	E - exceeds limit	E - exceeds limit
5/8/2024	Benavides	City Manager	Sheraton Birmingham - Arrival 5/5/25	Lodging Main Street Now- AFB - 3 nights	Mandy McGhee/DOF	\$1,156.99	3	\$123.00	\$787.99	E	X	E - exceeds limit	E - exceeds limit
5/8/2024	Benavides	City Manager	Piedmont Triad Airport - Gboro	Parking	Mandy McGhee/DOF	\$48.00				E	X	X	X
5/10/2024	Benavides	City Manager	8th and Marshall Parking - Atlanta	Parking	Mandy McGhee/DOF	\$31.00				E	X	E - No business purpose	No valid business purpose documented
5/14/2024	Benavides	City Manager	Adobe	Software	Mandy McGhee/DOF	\$239.88				E	X	E - No business purpose	No valid business purpose documented
5/14/2024	Benavides	City Manager	Fontaine Bleu Las Vegas - Arrival 5/13/24	Lodging ICSC- AFB - 3 Nights	Mandy McGhee/DOF	\$1,513.63	3	\$120.00	\$1,153.63	E	X	E - exceeds limit	E - exceeds limit
5/14/2024	Benavides	City Manager	Fontaine Bleu Las Vegas - Arrival 5/13/24	Lodging ICSC- Jones - 3 Nights	Mandy McGhee/DOF	\$1,513.63	3	\$120.00	\$1,153.63	E	X	E - exceeds limit	E - exceeds limit
5/14/2024	Benavides	City Manager	Fontaine Bleu Las Vegas - Arrival 5/13/24	Lodging ICSC- Rawls - 3 nights	Mandy McGhee/DOF	\$1,024.96	3	\$120.00	\$664.96	E	X	E - exceeds limit	E - exceeds limit
5/17/2024	Benavides	City Manager	Starbucks - Greensboro	Breakfast - ICSE	Mandy McGhee/DOF	\$14.04	1	\$14.00	\$0.04	E	X	E - exceeds limit	E - exceeds limit
5/19/2024	Benavides	City Manager	Uber	Transportation - ICSE	Mandy McGhee/DOF	\$31.20				E	X	X	Unknown
5/19/2024	Benavides	City Manager	Whittleseablu	Transportation - ICSE	Mandy McGhee/DOF	\$41.36				E	X	X	Unknown
5/20/2024	Benavides	City Manager	Curb LV Taxi	Transportation - ICSE	Mandy McGhee/DOF	\$19.72				E	X	X	Unknown
5/20/2024	Benavides	City Manager	Curb LV Taxi	Transportation - ICSE	Mandy McGhee/DOF	\$23.70				E	X	X	Unknown
5/20/2024	Benavides	City Manager	Curb LV Taxi	Transportation - ICSE	Mandy McGhee/DOF	\$16.99				E	X	X	Unknown
5/20/2024	Benavides	City Manager	Yardbird - Las Vegas	Lunch - ICSE	Mandy McGhee/DOF	\$133.96	3	\$17.00	\$82.96	E	X	E - exceeds limit	E - exceeds limit

City of Martinsville, Virginia - Forensic Engagement
Travel Expenditures and Credit Card Walkthroughs - City Manager
 June 30, 2025

Appendix A

CREDIT CARD TRANSACTIONS:											Attributes			Valid Business Expense ?
Date	Person's Card Used / Title	Position	Payee / Vendor	Nature of Items	Name and Title of Approver	Amount	Number of Guests/Nights	Limit Per GSA	Exceeds Limit	A	B	C		
5/21/2024	Benavides	City Manager	American Air - Rawls	Airfare - Rawls	Mandy McGhee/DOF	\$69.34				E	E - No receipt	Unknown	Unknown	
5/21/2024	Benavides	City Manager	American Air - Rawls	Airfare - Rawls	Mandy McGhee/DOF	\$304.37				E	E - No receipt	Unknown	Unknown	
5/21/2024	Benavides	City Manager	Washing Potato At Font - Las Vegas	Lunch - ICSE - For 3	Mandy McGhee/DOF	\$133.63	3	\$17.00	\$52.63	E	X	E - exceeds limit	E - exceeds limit	
5/22/2024	Benavides	City Manager	Fontaine Bleau - Las Vegas - Arrival - 5/18/24	Travel/Meals	Mandy McGhee/DOF	\$113.38	Unknown	Unknown	Unknown	E	E - No receipt	Unknown	Unknown	
5/23/2024	Benavides	City Manager	Washing Potato At Font - Las Vegas	Supper - ICSE - For 1	Mandy McGhee/DOF	\$86.61	1	\$31.00	\$55.61	E	X	E - exceeds limit	E - exceeds limit	
5/28/2024	Benavides	City Manager	Piedmont Triad Airport - Gboro	Parking	Mandy McGhee/DOF	\$110.00				E	X	E - parking from 5/17 - 5/28 conference ended 5/22	6 days of parking past Conference end date	
5/28/2024	Benavides	City Manager	Piedmont Triad Airport - Gboro	Refunded	Mandy McGhee/DOF	\$110.00				N/A	N/A	N/A	N/A	
					Total	\$8,553.90								
June 2024														
6/15/2024	Benavides	City Manager	Adobe	Office Expenses	Mandy McGhee/DOF	\$359.88				E	E - No receipt	Unknown	Unknown	
6/17/2024	Benavides	City Manager	ICMA Online	Dues	Mandy McGhee/DOF	\$1,200.00				E	E - No receipt	Unknown	Unknown	
6/17/2024	Benavides	City Manager	ICMA Online	Dues	Mandy McGhee/DOF	\$965.00				E	E - No receipt	Unknown	Unknown	
5/28/2024	Benavides	City Manager	Piedmont Triad Airport - Gboro	Refund	Mandy McGhee/DOF	(\$110.00)				N/A	N/A	N/A	N/A	
6/21/2024	Benavides	City Manager	Third Bay	Travel/Meals	Mandy McGhee/DOF	\$39.69	N/A	N/A	In town	E	E - No receipt	Unknown	Unknown	
6/21/2024	Benavides	City Manager	Bojangles	Travel/Meals	Mandy McGhee/DOF	\$63.66	N/A	N/A	In town	E	E - No receipt	Unknown	Unknown	
					Total	\$2,518.23								
July 2024														
7/3/2024	Benavides	City Manager	S4TP Music	Deposit - Music	Mandy McGhee/DOF	\$1,036.00				E	X	X	X	
7/11/2024	Benavides	City Manager	Government Finance Officers	Dues	Mandy McGhee/DOF	\$345.00				E	X	X	X	
7/13/2024	Benavides	City Manager	Tad Tavern - Mville	Meals - Staff Meeting	Mandy McGhee/DOF	\$553.01	N/A	N/A	In town	E	E - No receipt	E - Took place on a Saturday	Unknown	
7/16/2024	Benavides	City Manager	Third Bay	Meals - Staff Meeting	Mandy McGhee/DOF	\$121.28	N/A	N/A	In town	E	E - No receipt	E - 2nd staff meeting	Unknown	
7/17/2024	Benavides	City Manager	Checkedered Pkg	Meals - Staff Meeting	Mandy McGhee/DOF	\$180.76	N/A	N/A	In town	E	E - No receipt	E - 3rd staff meeting	Unknown	
7/22/2024	Benavides	City Manager	Marriott - Owings Mills Md - Arrival 7/21/24	Travel/Meals	Mandy McGhee/DOF	\$185.96	1	\$107.00	\$78.96	E	X	E - No business purpose documented	E - No business purpose documented	
7/24/2024	Benavides	City Manager	Secretary of the Commonwealth	Payton - Notary App	Mandy McGhee/DOF	\$45.00				E	X	X	X	
7/24/2024	Benavides	City Manager	Secretary of the Commonwealth	Shasta - Notary App	Mandy McGhee/DOF	\$45.00				E	X	X	X	
7/25/2024	Benavides	City Manager	TLF Simply the Best Inc	Flowers - Funeral	Mandy McGhee/DOF	\$91.95				E	X	X	X	
					Total	\$2,603.96								
August 2024														
7/31/2024	Benavides	City Manager	VA Municipal League	VML Conf Reg - Mayor and Council	Robert Floyd/DOF	\$3,127.24				E	X	X	X	
8/2/2024	Benavides	City Manager	Quality Printing	Budget books	Robert Floyd/DOF	\$575.00				E	X	X	X	
8/8/2024	Benavides	City Manager	American Air - MSY - Departure - 8/9/24	Airfare	Robert Floyd/DOF	\$572.96				E	X	X	X	
8/8/2024	Benavides	City Manager	American Air Eric Payne - DCA/GSO - Departure 8/12/24	Airfare - Eric Payne - Interview	Robert Floyd/DOF	\$681.95				E	X	X	X	
8/9/2024	Benavides	City Manager	Airbnb	Lodging - Eric Payne Interview - 2 nights	Robert Floyd/DOF	\$520.31	2	\$107.00	\$306.31	E	X	E - exceeds limit	E - exceeds limit	
8/10/2024	Benavides	City Manager	Uber	Transportation	Robert Floyd/DOF	\$52.97				E	X	Unknown	Unknown	
8/11/2024	Benavides	City Manager	Hyatt Regency - New Orlns - Arrival 8/9/24	Meals - Dinner - 1 - National Black Law Enf	Robert Floyd/DOF	\$61.52	1	\$34.00	\$27.52	E	X	E - exceeds limit	E - Exceeds Allowance	
8/11/2024	Benavides	City Manager	Piedmont Triad Airport - Gboro	Parking - Eric Payne	Robert Floyd/DOF	\$36.00				E	X	X	X	
8/13/2024	Benavides	City Manager	American Air - CLT/PIT - Departure 9/21/24	Airfare	Robert Floyd/DOF	\$257.94				E	X	X	X	
8/15/2024	Benavides	City Manager	National Academy of Public Administration DC	Dues	Robert Floyd/DOF	\$500.00				E	X	X	X	
8/15/2024	Benavides	City Manager	National Academy of Public Administration DC	Event Registration	Robert Floyd/DOF	\$329.00				E	X	X	X	
8/15/2024	Benavides	City Manager	Danville Pitt Chamber	N/A - Refunded	Robert Floyd/DOF	\$10.00				N/A	Refunded	N/A	N/A	
8/15/2024	Benavides	City Manager	Airbnb	Lodging - Sita Conde Interview - 3 Nights	Robert Floyd/DOF	\$908.61	3	\$107.00	\$587.61	E	X	E - 3 Nights for interview	E - exceeds limit	
8/15/2024	Benavides	City Manager	VA Municipal League	VML Conf Reg - Kathy Lawson's Husband	Robert Floyd/DOF	\$298.08	N/A	N/A		E	X	E - Paid for guest of council	Reimbursed by Council member	
8/19/2024	Benavides	City Manager	VCU Web OCPE	VMA Conf Registration	Robert Floyd/DOF	\$870.00				E	X	X	X	
8/21/2024	Benavides	City Manager	EB CityCounty Manager	NFBPA Breakfast	Robert Floyd/DOF	\$44.52	N/A	N/A	Event breakfast	E	X	X	X	
8/22/2024	Benavides	City Manager	PayPal Martinsville 7	Travel/Meals	Robert Floyd/DOF	\$600.00	Unknown	Unknown	Unknown	E	X	Unknown	Unknown	
8/28/2024	Benavides	City Manager	Danville Pitt Chamber		Robert Floyd/DOF	(\$10.00)				E	Refund for above	N/A	N/A	
8/29/2024	Benavides	City Manager	Amazon	Office items	Robert Floyd/DOF	\$164.32				E	X	X	X	
					Total	\$9,598.42								
September 2024														
9/17/2024	Benavides	City Manager	Hampton Inn - Mville - Arrival 9/16/24	Lodging - Kimberly Robinson Interview - 1 Night	Robert Floyd/DOF	\$271.42	1	\$107.00	\$164.42	E	X	E - exceeds limit	E - exceeds limit	
9/22/2024	Benavides	City Manager	TST - Ritual House - Pittsburgh	Travels/Meals	Robert Floyd/DOF	\$62.43	1	\$29.00	\$33.43	E	X	E - exceeds limit	E - exceeds limit	
9/22/2024	Benavides	City Manager	Uber	Transportation	Robert Floyd/DOF	\$52.97				E	X	X	Unknown	
9/23/2024	Benavides	City Manager	Pittsburgh Marriott - Arrival - 9/21/24	Lodging - ICMA Conference - 2 nights	Robert Floyd/DOF	\$1,365.72	2	\$136.00	\$1,093.72	E	X	E - In AFB and Ted's Name/Exceeds Limit	E - exceeds limit	
9/23/2024	Benavides	City Manager	Uber	Transportation	Robert Floyd/DOF	\$28.98				E	X	X	Unknown	
9/24/2024	Benavides	City Manager	Uber	Transportation	Robert Floyd/DOF	\$38.16				E	X	X	Unknown	
9/24/2024	Benavides	City Manager	Pittsburgh Marriott - Arrival - 9/21/24	Lodging - ICMA Conference - 1 night	Robert Floyd/DOF	\$247.38	1	\$136.00	\$111.38	E	X	E - In AFB and Ted's Name/Exceeds Limit	E - exceeds limit	
9/25/2024	Benavides	City Manager	Uber	Transportation	Robert Floyd/DOF	\$73.90				E	X	X	Unknown	
					Total	\$2,140.96								
October 2024														
10/22/2024	Benavides	City Manager	Imprint.com	Breast Cancer Awareness Cups	Robert Floyd/DOF	\$1,461.73				E	X	X	X	
10/23/2024	Benavides	City Manager	American Air - GSO-DFW-San-CLT Departure - 11/7/24	Airfare - Noble Summit	Robert Floyd/DOF	\$496.96				E	X	X	X	
10/23/2024	Benavides	City Manager	OTC Brands	Breast Cancer Awareness Totes	Robert Floyd/DOF	\$219.97				E	X	X	X	
10/25/2024	Benavides	City Manager	Stickers Banners	Breast Cancer Awareness Backdrop	Robert Floyd/DOF	\$160.00				E	X	X	X	
10/11/2024	Benavides	City Manager	VA Municipal League	Refund	Robert Floyd/DOF	(\$465.00)	N/A	N/A		N/A	N/A	N/A	N/A	
10/10/2024	Benavides	City Manager	National League of	Refund	Robert Floyd/DOF	(\$890.00)	N/A	N/A		N/A	N/A	N/A	N/A	
10/9/2024	Benavides	City Manager	Napa DC	Refund	Robert Floyd/DOF	(\$329.00)	N/A	N/A		N/A	N/A	N/A	N/A	
10/29/2024	Benavides	City Manager	Walmart	Event Items	Robert Floyd/DOF	\$209.17				E	X	X	X	
					Total	\$863.83								

City of Martinsville, Virginia - Forensic Engagement
Travel Expenditures and Credit Card Walkthroughs - City Manager
 June 30, 2025

Appendix A

CREDIT CARD TRANSACTIONS:											Attributes			Valid Business Expense ?
Date	Person's Card Used / Title	Position	Payee / Vendor	Nature of Items	Name and Title of Approver	Amount	Number of Guests/Nights	Limit Per GSA	Exceeds Limit	A	B	C		
ember 2024														
10/31/2024	Benavides	City Manager	NFBPA-AUTH.NET	Dues	Robert Floyd/DOF	\$1,175.00				E	E - Invoice \$1160	X	X	
11/8/2024	Benavides	City Manager	Uber	Transportation	Robert Floyd/DOF	\$6.58				E	X	Unknown	Unknown	
11/8/2024	Benavides	City Manager	Uber	Transportation	Robert Floyd/DOF	\$43.91				E	X	Unknown	Unknown	
11/9/2024	Benavides	City Manager	Uber	Transportation	Robert Floyd/DOF	\$19.92				E	X	Unknown	Unknown	
11/9/2024	Benavides	City Manager	Uber	Transportation	Robert Floyd/DOF	\$21.98				E	X	Unknown	Unknown	
11/8/2024	Benavides	City Manager	TST*El Sueno - San Diego	Meals	Robert Floyd/DOF	\$101.41	Unknown	\$36.00	\$65.41	E	X	Unknown	Unknown	
11/10/2024	Benavides	City Manager	Uber	Transportation	Robert Floyd/DOF	\$8.20				E	E - No receipt	Unknown	Unknown	
11/10/2024	Benavides	City Manager	Uber	Transportation	Robert Floyd/DOF	\$29.88				E	X	Unknown	Unknown	
11/10/2024	Benavides	City Manager	Edgewater Grill - San Diego	Meals	Robert Floyd/DOF	\$61.74	Unknown	\$36.00	\$25.74	E	E - No receipt	Unknown	Unknown	
11/11/2024	Benavides	City Manager	Uber	Transportation	Robert Floyd/DOF	\$4.94				E	X	Unknown	Unknown	
11/11/2024	Benavides	City Manager	Uber	Transportation	Robert Floyd/DOF	\$32.96				E	X	Unknown	Unknown	
11/11/2024	Benavides	City Manager	Uber	Transportation	Robert Floyd/DOF	\$27.93				E	X	Unknown	Unknown	
11/10/2024	Benavides	City Manager	Animae	Meals	Robert Floyd/DOF	\$104.40	Unknown	\$36.00	\$68.40	E	E - No receipt	Unknown	Unknown	
11/11/2024	Benavides	City Manager	Courtyard - San Diego - Ariable 11/7/24	Lodging - 4 Nights	Robert Floyd/DOF	\$942.64	4	\$199.00	\$146.64	E	X	E - exceeds limit	E - exceeds limit	
11/12/2024	Benavides	City Manager	Column Public Notice	Public Notice Print	Robert Floyd/DOF	\$110.01				E	X	X	X	
11/11/2024	Benavides	City Manager	Piedmont Triad Airport - Gboro	Parking	Robert Floyd/DOF	\$63.00				E	E - No receipt	Unknown	Unknown	
11/16/2024	Benavides	City Manager	American Air - DFW/GSO - Departure - 11/20/24	Airfare	Robert Floyd/DOF	\$372.95				E	E - No receipt	Unknown	Unknown	
11/22/2024	Benavides	City Manager	Brad's golf Cars	Christmas Parade	Robert Floyd/DOF	\$930.00				E	X	X	X	
11/23/2024	Benavides	City Manager	El Rancho Collinsville	Meals	Robert Floyd/DOF	\$82.09	E - In town meal	E - In town meal	E - In town meal	E	E - No receipt	E - In town meal	E - In town meal/No documented business purpose	
11/23/2024	Benavides	City Manager	Kroger - Martinsville	Christmas Parade	Robert Floyd/DOF	\$125.72				E	X	X	X	
						Total								
						\$4,265.26								
ember 2024														
12/2/2024	Benavides	City Manager	Lowe's	Employee Christmas	None	\$330.01				E	X	Unknown	Unknown	
12/2/2024	Benavides	City Manager	Lowe's	Employee Christmas	None	\$15.92				E	X	Unknown	Unknown	
12/2/2024	Benavides	City Manager	Walmart	Employee Christmas	None	\$266.79				E	X	Unknown	Unknown	
12/4/2024	Benavides	City Manager	Walmart	Refund	None	(\$122.89)				N/A	N/A	N/A	N/A	
12/7/2024	Benavides	City Manager	Franklin Planner	Office Supplies	None	\$198.60				E	E - No receipt	Unknown	Unknown	
12/7/2024	Benavides	City Manager	Franklin Planner	Office Supplies	None	\$147.34				E	E - No receipt	Unknown	Unknown	
12/9/2024	Benavides	City Manager	Zazzle, Inc	Employee Christmas	None	\$560.39				E	X	Unknown	Unknown	
12/10/2024	Benavides	City Manager	Topgolf	Strategic Planning	None	\$1,501.88				E	X	Unknown	Unknown	
12/11/2024	Benavides	City Manager	Stickers Banners	Employee Christmas	None	\$160.00				E	X	Unknown	Unknown	
12/13/2024	Benavides	City Manager	UVA Cooper Center Conf Web	Training	None	\$400.00				E	X	X	X	
12/14/2024	Benavides	City Manager	National LE	National League of Cities	None	\$1,005.00				E	X	X	X	
12/16/2024	Benavides	City Manager	Topgolf	Strategic Planning	None	\$88.97				E	X	Unknown	Unknown	
12/17/2024	Benavides	City Manager	SQ Cocoa Trail Chocolate	Employee Christmas	None	\$233.80				E	X	X	X	
12/17/2024	Benavides	City Manager	Marshalls	Employee Christmas	None	\$39.96				E	E - No receipt	Unknown	Unknown	
12/19/2024	Benavides	City Manager	TST Jerry's Pizza	Strategic Planning	None	\$145.03	In town meal	In town meal	In town meal	E	X	Unknown	Unknown	
12/18/2024	Benavides	City Manager	Hobby Lobby	Employee Christmas	None	\$246.78				E	E - No receipt	Unknown	Unknown	
12/20/2024	Benavides	City Manager	Topgolf	Strategic Planning	None	\$159.00				E	X	Unknown	Unknown	
12/26/2024	Benavides	City Manager	Column Public Notice	Legal Ads	None	\$218.11				E	X	X	X	
12/26/2024	Benavides	City Manager	Column Public Notice	Legal Ads	None	\$187.84				E	X	X	X	
12/26/2024	Benavides	City Manager	Column Public Notice	Legal Ads	None	\$192.16				E	X	X	X	
12/26/2024	Benavides	City Manager	Column Public Notice	Legal Ads	None	\$304.59				E	X	X	X	
12/26/2024	Benavides	City Manager	VA Municipal League	Elected Officials	None	\$332.45				E	X	X	X	
12/26/2024	Benavides	City Manager	VA Municipal League	Local Govt Day	None	\$935.04				E	X	X	X	
12/27/2024	Benavides	City Manager	VA Municipal League	Local Govt Day - City Manager	None	\$150.00				E	E - No receipt	Unknown	Unknown	
						Total								
						\$7,696.77								
anuary 2025														
12/31/2024	Benavides	City Manager	National Le	National League of Cities - Mayor	None	\$1,005.00				E	X	X	X	
1/4/2025	Benavides	City Manager	NFBPA-AUTH.NET	NFBPA - Sita Conde	None	\$2,575.00				E	X	X	X	
1/3/2025	Benavides	City Manager	Column Public Notice	Refund	None	(\$244.05)				N/A	N/A	N/A	N/A	
1/3/2025	Benavides	City Manager	Column Public Notice	Refund	None	(\$304.59)				N/A	N/A	N/A	N/A	
1/6/2025	Benavides	City Manager	Column Public Notice	Legal Ads	None	\$218.11				E	X	X	X	
1/7/2025	Benavides	City Manager	VA Municipal League	Refund	None	(\$150.00)				N/A	N/A	N/A	N/A	
1/7/2025	Benavides	City Manager	VA Municipal League	Refund	None	(\$80.00)				N/A	N/A	N/A	N/A	
1/17/2025	Benavides	City Manager	Whitepages	Unknown	None	\$5.99				E	E - No receipt	Unknown	Unknown	
1/20/2025	Benavides	City Manager	National Le	National League of Cities - Julian Mei	None	\$1,515.00				E	X	X	X	
1/21/2025	Benavides	City Manager	American Air - GSO/DFW Departure Date 4/8/25 - Sita Conde	Airfare - Sita Conde - NFBPA	None	\$543.36				E	X	X	X	
1/21/2025	Benavides	City Manager	American Air - GSO/DFW Departure Date 4/8/25 - Peyton Nibblitt	Airfare - Peyton Nibblitt - NFBPA	None	\$543.36				E	X	X	X	
1/21/2025	Benavides	City Manager	American Air - GSO/DFW Departure Date 4/8/25 - Shasta Carmichael	Airfare - Shasta Carmichael - NFBPA	None	\$543.36				E	X	X	X	
1/21/2025	Benavides	City Manager	American Air - GSO/DFW Departure Date 4/8/25 - Ferrell Benavides	Airfare - Ferrell Benavides - NFBPA	None	\$543.36				E	X	X	X	
1/21/2025	Benavides	City Manager	Column Public Notice	Public Notice	None	\$218.11				E	X	X	X	
1/23/2025	Benavides	City Manager	VA Municipal League	Refund	None	(\$150.00)				N/A	N/A	N/A	N/A	
1/29/2025	Benavides	City Manager	Parking.com	Parking	None	\$118.66				E	E - No receipt	Unknown	Unknown	
1/30/2025	Benavides	City Manager	Column Public Notice	Public Notice	None	\$118.66				E	X	X	X	
						Total								
						\$6,916.66								
Feb 2025														
1/30/2025	Benavides	City Manager	TST* Rappahannock Restaurant	Meals - Local Govt Conf	None	\$216.15	4	\$28.00	\$104.15	E	E - Tip not on Receipt	E - exceeds limit	E - exceeds limit	
1/30/2025	Benavides	City Manager	Richmond Marriott - Arrival 1/29/25	Lodging - Local Govt Conf - Benavides	None	\$310.58	1	\$157.00	\$153.58	E	X	E - exceeds limit	E - exceeds limit	
1/30/2025	Benavides	City Manager	Richmond Marriott - Arrival 1/29/25	Lodging - Local Govt Conf - Jones	None	\$234.88	1	\$157.00	\$77.88	E	X	E - exceeds limit	E - exceeds limit	
1/30/2025	Benavides	City Manager	Richmond Marriott - Arrival 1/29/25	Lodging - Local Govt Conf - Lawson	None	\$278.34	1	\$157.00	\$121.34	E	X	E - exceeds limit	E - exceeds limit	
1/30/2025	Benavides	City Manager	Richmond Marriott - Arrival 1/29/25	Lodging - Local Govt Conf - Gravelly	None	\$234.88	1	\$157.00	\$77.88	E	X	E - exceeds limit	E - exceeds limit	
1/31/2025	Benavides	City Manager	Richmond Marriott - Arrival 1/29/25	Lodging - Local Govt Conf - Benavides	None	\$272.09	1	\$157.00	\$115.09	E	X	E - exceeds limit	E - exceeds limit	
1/31/2025	Benavides	City Manager	Richmond Marriott - Arrival 1/29/25	Lodging - Local Govt Conf - Gravelly	None	\$277.91	1	\$157.00	\$120.91	E	X	E - exceeds limit	E - exceeds limit	
1/31/2025	Benavides	City Manager	Richmond Marriott - Arrival 1/29/25	Lodging - Local Govt Conf - Jones	None	\$277.91	1	\$157.00	\$120.91	E	X	E - exceeds limit	E - exceeds limit	
1/31/2025	Benavides	City Manager	Parking - City of Richmond	Parking - Local Govt Conf	None	\$45.00				E	E - No receipt	Unknown	Unknown	

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CREDIT CARD TRANSACTIONS:										Attributes			
Date	Person's Card Used / Title	Position	Payee / Vendor	Nature of Items	Name and Title of Approver	Amount	Number of Guests/Nights	Limit Per GSA	Exceeds Limit	A	B	C	Valid Business Expense ?
2/3/2025	Benavides	City Manager	The Tobacco Company Resta	Meals - Local Govt Conf	None	\$151.20	2	\$33.00	\$85.20	E	X	E - exceeds limit	E - exceeds limit
2/3/2025	Benavides	City Manager	Sheetz	Gas - Local Govt Conf	None	\$42.01				E	X	X	X
2/4/2025	Benavides	City Manager	Column Public Notice	Legal Ad	None	\$226.76				E	X	X	X
2/7/2025	Benavides	City Manager	National Le	National League of Cities	None	\$610.00				E	X	X	X
2/7/2025	Benavides	City Manager	National Le	National League of Cities	None	\$955.00				E	X	X	X
2/6/2025	Benavides	City Manager	Pivot Parking	Parking - NLC	None	\$7.00				E	X	X	X
2/8/2025	Benavides	City Manager	National Le	Refund	None	(\$575.00)				N/A	N/A	N/A	N/A
2/17/2025	Benavides	City Manager	Whitepages	Unknown	None	\$5.99				E	E - No receipt	Unknown	Unknown
2/20/2025	Benavides	City Manager	The Institute for Advance	IALR Council Retreat	None	\$2,299.60				E	X	X	X
2/21/2025	Benavides	City Manager	Omni Charlottesville - Arrival 2/18/25	Lodging - VLGMA Conf	None	\$617.91	3	\$136.00	\$209.91	E	X	E - exceeds limit	E - exceeds limit
2/22/2025	Benavides	City Manager	Hobby Lobby	Culture and Soul Expo	None	\$257.93				E	X	Unknown	Unknown
2/24/2025	Benavides	City Manager	Nelson Collision Center	Rental Car - Travel to NLC	None	\$156.03				E	X	X	X
2/25/2025	Benavides	City Manager	Column Public Notice	Legal Ad	None	\$218.11				E	X	X	X
2/27/2025	Benavides	City Manager	ICSC-NY	Dues	None	\$175.00				E	X	X	X
2/28/2025	Benavides	City Manager	American Air - GSO/DFW/SFO - Departure - 4/7/25 - Carmichael	Airfare - NFBPA	None	\$4.01				E	X	X	X
2/28/2025	Benavides	City Manager	American Air - GSO/DFW/SFO - Departure - 4/7/25 - Nibblett	Airfare - NFBPA	None	\$4.01				E	X	X	X
2/28/2025	Benavides	City Manager	American Air - GSO/DFW/SFO - Departure - 4/7/25 - Conde	Airfare - NFBPA	None	\$4.01				E	X	X	X
2/28/2025	Benavides	City Manager	American Air - GSO/DFW/SFO - Departure - 4/7/25 - Ferrell Benavides	Airfare - NFBPA	None	\$4.01				E	X	X	X
					Total	\$7,311.32							
March 2025													
2/28/2025		City Manager	Walmart - Danville	Council Retreat Supplies	Travis Hodge/Managing Director of Admin	\$144.17				E	X	X	X
2/28/2025	Benavides	City Manager	Golden Leaf Bistro - Danville	Meals - Post Council Retreat Meal	Travis Hodge/Managing Director of Admin	\$251.50	Unknown	\$28.00	Unknown	E	E - No receipt	Unknown	Unknown
3/4/2025	Benavides	City Manager	UVA Cooper Center Conf Web	City Manager VLGMA Dues	Travis Hodge/Managing Director of Admin	\$375.00				E	X	X	X
3/4/2025	Benavides	City Manager	UVA Cooper Center Conf Web	Weldon Cooper Yearly NLC Dues	Travis Hodge/Managing Director of Admin	\$1,000.00				E	X	X	X
3/7/2025	Benavides	City Manager	Marriott Marquis - Washington DC - Arrival 3/8/25	Lodging - NLC Conf - Gravely	Travis Hodge/Managing Director of Admin	\$297.99	1	\$276.00	\$21.99	E	X	E - exceeds limit	E - exceeds limit
3/7/2025	Benavides	City Manager	Uber	Transportation - NLC	Travis Hodge/Managing Director of Admin	\$11.91				E	X	Unknown	Unknown
3/6/2025	Benavides	City Manager	Persis Indian Grill - Glen Allen	Lunch - City Manager - NLC	Travis Hodge/Managing Director of Admin	\$37.70	1	\$26.00	\$11.70	E	X	E - exceeds limit	E - exceeds limit
3/8/2025	Benavides	City Manager	Uber	Transportation - NLC	Travis Hodge/Managing Director of Admin	\$8.96				E	X	Unknown	Unknown
3/8/2025	Benavides	City Manager	TST - Georgia Browns	Dinner - NLC (CM, Staff, Youth)	Travis Hodge/Managing Director of Admin	\$497.64	Unknown	\$38.00	Unknown	E	X	Receipt is unclear unable to determine how many	Unknown
3/9/2025	Benavides	City Manager	Richmond Marriott Arrival 3/6/25	Lodging - Housing Development Meetings - Benavides	Travis Hodge/Managing Director of Admin	\$1,008.14	2	\$157.00	\$694.14	E	X	E - exceeds limit	E - exceeds limit
3/9/2025	Benavides	City Manager	Marriott Marquis - Washington DC - Arrival 3/8/25	Lodging - NLC - Jones	Travis Hodge/Managing Director of Admin	\$1,618.66	4	\$276.00	\$514.66	E	X	E - exceeds limit	E - exceeds limit
3/9/2025	Benavides	City Manager	Uber	Transportation - NLC	Travis Hodge/Managing Director of Admin	\$11.93				E	X	Unknown	Unknown
3/9/2025	Benavides	City Manager	Uber	Transportation - NLC	Travis Hodge/Managing Director of Admin	\$12.81				E	X	Unknown	Unknown
3/9/2025	Benavides	City Manager	Uber	Transportation - NLC	Travis Hodge/Managing Director of Admin	\$16.46				E	X	Unknown	Unknown
3/8/2025	Benavides	City Manager	Parking City of Richmond	Parking - NLC - 3/6	Travis Hodge/Managing Director of Admin	\$40.00				E	X	X	X
3/9/2025	Benavides	City Manager	TST - Farmer and Distillers - Washington DC	Breakfast - NLC - Youth Attendees	Travis Hodge/Managing Director of Admin	\$223.40	4	\$23.00	\$131.40	E	X	E - exceeds limit	E - exceeds limit
3/9/2025	Benavides	City Manager	TST - Farmer and Distillers - Washington DC	Breakfast - NLC - Council	Travis Hodge/Managing Director of Admin	\$222.70	4	\$23.00	\$130.70	E	X	E - exceeds limit	E - exceeds limit
3/8/2025	Benavides	City Manager	National LE	NLC Registration - Hernandez	Travis Hodge/Managing Director of Admin	\$610.00				E	X	X	X
3/9/2025	Benavides	City Manager	Richmond Marriott Arrival 3/6/25	Lodging - Housing Development Meetings - Benavides	Travis Hodge/Managing Director of Admin	\$496.51	1	\$157.00	\$339.51	E	X	E - exceeds limit	E - exceeds limit
3/9/2025	Benavides	City Manager	Marriott Marquis - Washington DC - Arrival 3/8/25	Lodging - NLC - Gravely	Travis Hodge/Managing Director of Admin	\$0.01				E	X	X	X
3/10/2025	Benavides	City Manager	Uber	Transportation - NLC	Travis Hodge/Managing Director of Admin	\$17.87				E	X	Unknown	Unknown
3/11/2025	Benavides	City Manager	Uber	Transportation - NLC	Travis Hodge/Managing Director of Admin	\$20.85				E	X	Unknown	Unknown
3/11/2025	Benavides	City Manager	Uber	Transportation - NLC	Travis Hodge/Managing Director of Admin	\$12.80				E	X	Unknown	Unknown
3/10/2025	Benavides	City Manager	Nandos Peri Peri	Dinner - NLC (Youth)	Travis Hodge/Managing Director of Admin	\$188.19	9	\$38.00	\$0.00	E	X	X	X
3/10/2025	Benavides	City Manager	Nandos Peri Peri	Lunch - NLC (Youth)	Travis Hodge/Managing Director of Admin	\$14.77	Unknown	\$26.00	Unknown	E	X	Unknown	Unknown
3/12/2025	Benavides	City Manager	Uber	Transportation - NLC	Travis Hodge/Managing Director of Admin	\$14.78				E	X	Unknown	Unknown
3/12/2025	Benavides	City Manager	Uber	Transportation - NLC	Travis Hodge/Managing Director of Admin	\$9.98				E	X	Unknown	Unknown
3/11/2025	Benavides	City Manager	TST Bens Next door	Dinner - NLC (Council)	Travis Hodge/Managing Director of Admin	\$82.96	Unknown	\$38.00	Unknown	E	X	Receipt is unclear unable to determine how many	Unknown
3/12/2025	Benavides	City Manager	Uber	Transportation - NLC	Travis Hodge/Managing Director of Admin	\$23.55				E	X	Unknown	Unknown

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CREDIT CARD TRANSACTIONS:										Attributes			
Date	Person's Card Used / Title	Position	Payee / Vendor	Nature of Items	Name and Title of Approver	Amount	Number of Guests/Nights	Limit Per GSA	Exceeds Limit	A	B	C	Valid Business Expense ?
3/11/2025	Benavides	City Manager	Marriott Marquis - Washington DC - Arrival 3/7/25	Lodging - NLC - Nibblett	Travis Hodge/Managing Director of Admin	\$1,618.68	4	\$276.00	\$514.68	E	X	E - exceeds limit	E - exceeds limit
3/11/2025	Benavides	City Manager	Marriott Marquis - Washington DC - Arrival 3/7/25	Lodging - NLC - Hernandez	Travis Hodge/Managing Director of Admin	\$1,618.68	4	\$276.00	\$514.68	E	X	E - exceeds limit	E - exceeds limit
3/11/2025	Benavides	City Manager	Marriott Marquis - Washington DC - Arrival 3/7/25	Lodging - NLC - Terry	Travis Hodge/Managing Director of Admin	\$1,945.07	4	\$276.00	\$841.07	E	X	E - exceeds limit	E - exceeds limit
3/12/2025	Benavides	City Manager	TST - Maharaa Fine Indian Charlottesville, VA	Lunch - NLC (City Manager)	Travis Hodge/Managing Director of Admin	\$35.27	1	\$22.00	\$13.27	E	X	E - exceeds limit	E - exceeds limit
3/12/2025	Benavides	City Manager	Marriott Marquis - Washington DC - Arrival 3/8/25	Lodging - NLC (Benavides)	Travis Hodge/Managing Director of Admin	\$1,618.68	4	\$276.00	\$514.68	E	X	E - exceeds limit	E - exceeds limit
3/12/2025	Benavides	City Manager	Marriott Marquis - Washington DC - Arrival 3/8/25	Parking - NLC	Travis Hodge/Managing Director of Admin	\$280.00				E	X	X	X
3/12/2025	Benavides	City Manager	Marriott Marquis - Washington DC - Arrival 3/8/25	Lunch - NLC - Mayor	Travis Hodge/Managing Director of Admin	\$26.02	1	\$26.00	\$0.02	E	X	E - exceeds limit	E - exceeds limit
3/13/2025	Benavides	City Manager	Marriott Marquis - Washington DC - Arrival 3/8/25	Lodging - NLC - Gravely	Travis Hodge/Managing Director of Admin	\$2,143.75	3	\$276.00	\$1,315.75	E	X	E - exceeds limit	E - exceeds limit
3/17/2025	Benavides	City Manager	Whitepages	Subscription	Travis Hodge/Managing Director of Admin	\$5.99				E	X	X	X
3/20/2025	Benavides	City Manager	Dropbox	Monthly Subscription for Council	Travis Hodge/Managing Director of Admin	\$11.99				E	X	X	X
3/20/2025	Benavides	City Manager	Napa DC	Yearly Membership - City Manager	Travis Hodge/Managing Director of Admin	\$516.84				E	X	X	X
3/21/2025	Benavides	City Manager	One Hr Martinizing - Collinsville, VA	Tablecloths for Event	Travis Hodge/Managing Director of Admin	\$81.00				E	E - No receipt	Unknown	Unknown
3/23/2025	Benavides	City Manager	Staples	Council Binders for Budget	Travis Hodge/Managing Director of Admin	\$41.62				E	X	X	X
3/27/2025	Benavides	City Manager	Government Finance Off	GFOA Registration for City Manager	Travis Hodge/Managing Director of Admin	\$985.00				E	X	X	X
3/31/2025	Benavides	City Manager	FC Slides Go Universal	Freepic Monthly Subscription - Graphic	Travis Hodge/Managing Director of Admin	\$5.99				E	X	Peyton's email account	Unknown
3/28/2025	Benavides	City Manager	Column Public Notice	Refund		(\$218.11)				N/A	N/A	N/A	N/A
					Total	\$17,987.71							
April 2025				Started using travel authorizations									
4/1/2025	Benavides	City Manager	Quantum copy	Budget Book Copies	Edena Reese-Atmore/COO	\$600.00				E	X	X	X
4/1/2025	Benavides	City Manager	Checkedred Pig	Lunch - Employee Working	Edena Reese-Atmore/COO	\$116.23	In town meal	In town meal	In town meal	E	X	Unknown	Unknown
4/7/2025	Benavides	City Manager	Mailchimp	Software - weekly report emails	Edena Reese-Atmore/COO	\$20.00				E	X	X	X
4/7/2025	Benavides	City Manager	American Air - GSO/ORD/SFO/DFW - Departure - 4/8/25 - Nibblett	Baggage Fee - Conde	Edena Reese-Atmore/COO	\$35.00				E	X	X	X
4/8/2025	Benavides	City Manager	American Air - Phoenix - Conde	Baggage Fee - Nibblett	Edena Reese-Atmore/COO	\$40.00				E	X	X	X
4/9/2025	Benavides	City Manager	Acc Cafe South GSO	Lunch - NFBPA Conde/Nibblett	Edena Reese-Atmore/COO	\$53.09	2	\$26.00	\$1.09	E	X	E - exceeds limit	E - exceeds limit
4/9/2025	Benavides	City Manager	Uber	Transportation - NFBPA	Edena Reese-Atmore/COO	\$52.78				E	X	Unknown	Unknown
4/8/2025	Benavides	City Manager	Poke to the Max - San Francisco	Lunch - NFBPA Conde/Nibblett	Edena Reese-Atmore/COO	\$44.08	2	\$26.00	\$0.00	E	X	X	X
4/9/2025	Benavides	City Manager	Uber	Transportation - NFBPA	Edena Reese-Atmore/COO	\$14.74				E	X	Unknown	Unknown
4/10/2025	Benavides	City Manager	Uber	Transportation - NFBPA	Edena Reese-Atmore/COO	\$11.91				E	X	Unknown	Unknown
4/10/2025	Benavides	City Manager	Uber	Transportation - NFBPA	Edena Reese-Atmore/COO	\$10.95				E	X	Unknown	Unknown
4/10/2025	Benavides	City Manager	Uber	Transportation - NFBPA	Edena Reese-Atmore/COO	\$24.29				E	E - No receipt	Unknown	Unknown
4/10/2025	Benavides	City Manager	Uber	Transportation - NFBPA	Edena Reese-Atmore/COO	\$15.55				E	E - No receipt	Unknown	Unknown
4/10/2025	Benavides	City Manager	Uber	Transportation - NFBPA	Edena Reese-Atmore/COO	\$15.12				E	X	Unknown	Unknown
4/9/2025	Benavides	City Manager	Flying Ninja	Lunch - NFBPA - CM/Conde/Nibblett	Edena Reese-Atmore/COO	\$98.70	3	\$26.00	\$20.70	E	X	E - exceeds limit	E - exceeds limit
4/9/2025	Benavides	City Manager	R & G Lounge	Lunch - NFBPA - CM and Staff	Edena Reese-Atmore/COO	\$290.15	4	\$26.00	\$186.15	E	X	E - exceeds limit	E - exceeds limit
4/11/2025	Benavides	City Manager	Uber	Transportation - NFBPA	Edena Reese-Atmore/COO	\$5.00				E	E - No receipt	Unknown	Unknown
4/12/2025	Benavides	City Manager	Uber	Transportation - NFBPA	Edena Reese-Atmore/COO	\$13.53				E	X	Unknown	Unknown
4/12/2025	Benavides	City Manager	Grubhub	Dinner - NFBPA - Conde/Nibblett	Edena Reese-Atmore/COO	\$71.12	2	\$38.00	\$0.00	E	X	X	X
4/11/2025	Benavides	City Manager	PY Cousins Maine Lobster - San Francisco	Lunch - NFBPA - CM/Conde/Nibblett	Edena Reese-Atmore/COO	\$185.45	3	\$26.00	\$107.45	E	X	E - exceeds limit	E - exceeds limit
4/12/2025	Benavides	City Manager	Uber	Transportation - NFBPA	Edena Reese-Atmore/COO	\$9.29				E	X	Unknown	Unknown
4/12/2025	Benavides	City Manager	Uber	Transportation - NFBPA	Edena Reese-Atmore/COO	\$12.90				E	X	Unknown	Unknown
4/13/2025	Benavides	City Manager	Uber	Transportation - NFBPA	Edena Reese-Atmore/COO	\$8.95				E	X	Unknown	Unknown
4/13/2025	Benavides	City Manager	Uber	Transportation - NFBPA	Edena Reese-Atmore/COO	\$9.99				E	X	Unknown	Unknown
4/13/2025	Benavides	City Manager	Uber	Transportation - NFBPA	Edena Reese-Atmore/COO	\$8.90				E	X	Unknown	Unknown
4/12/2025	Benavides	City Manager	Hyatt Regency San Francisco	Breakfast - NFBPA - Conde/Nibblett	Edena Reese-Atmore/COO	\$49.45	2	\$23.00	\$3.45	E	X	E - exceeds limit	E - exceeds limit
4/13/2025	Benavides	City Manager	Uber	Transportation - NFBPA	Edena Reese-Atmore/COO	\$11.98				E	X	Unknown	Unknown
4/13/2025	Benavides	City Manager	American Air - SFO/DFW/GSO - Departure 4/13/25 - Nibblett	Baggage Fee - Nibblett	Edena Reese-Atmore/COO	\$35.00				E	X	N/A	N/A
4/13/2025	Benavides	City Manager	American Air - SFO/DFW/GSO - Departure 4/13/25 - Nibblett	Baggage Fee - Nibblett	Edena Reese-Atmore/COO	\$35.00				E	X	X	X
4/14/2025	Benavides	City Manager	Uber	Transportation - NFBPA	Edena Reese-Atmore/COO	\$53.43				E	X	Unknown	Unknown
4/13/2025	Benavides	City Manager	Hyatt Regency San Francisco - Arrival 4/8/25	Lodging - NFBPA - CM	Edena Reese-Atmore/COO	\$2,209.01	5	\$259.00	\$914.01	E	X	E - exceeds limit	E - exceeds limit
4/13/2025	Benavides	City Manager	Hyatt Regency San Francisco - Arrival 4/8/25	Lodging - NFBPA - Carmichael	Edena Reese-Atmore/COO	\$1,524.20	5	\$259.00	\$228.20	E	X	E - exceeds limit	E - exceeds limit
4/13/2025	Benavides	City Manager	Hyatt Regency San Francisco - Arrival 4/8/25	Lodging - NFBPA - Conde	Edena Reese-Atmore/COO	\$1,524.20	5	\$259.00	\$228.20	E	X	E - exceeds limit	E - exceeds limit
4/13/2025	Benavides	City Manager	Hyatt Regency San Francisco - Arrival 4/8/25	Lodging - NFBPA - Nibblett	Edena Reese-Atmore/COO	\$1,524.20	5	\$259.00	\$228.20	E	X	E - exceeds limit	E - exceeds limit
4/13/2025	Benavides	City Manager	Piedmont Triad Airport - Gboro	Parking - NFBPA	Edena Reese-Atmore/COO	\$72.00				E	X	X	X
4/15/2025	Benavides	City Manager	Column Public Notice	Legal Ads	Edena Reese-Atmore/COO	\$127.30				E	X	X	X
4/15/2025	Benavides	City Manager	ICMA Online	Annual Dues - CM	Edena Reese-Atmore/COO	\$1,200.00				E	X	X	X
4/17/2025	Benavides	City Manager	Whitepages	Subscription	Edena Reese-Atmore/COO	\$5.99				E	X	X	X
4/20/2025	Benavides	City Manager	Dropbox	Subscription	Edena Reese-Atmore/COO	\$11.99				E	X	X	X
4/22/2025	Benavides	City Manager	Column Public Notice	Legal Ads	Edena Reese-Atmore/COO	\$218.11				E	X	X	X
4/25/2025	Benavides	City Manager	Hilton Va Beach - Arrival 4/25/25	Lodging - VLGMA Conf - 1st night	Edena Reese-Atmore/COO	\$257.30	1	\$157.00	\$100.30	E	X	E - exceeds limit	E - exceeds limit
4/29/2025	Benavides	City Manager	Column Public Notice	Legal Ads	Edena Reese-Atmore/COO	\$996.43				E	X	X	X
4/30/2025	Benavides	City Manager	Slides Go Universal	PowerPoint Graphic Design	Edena Reese-Atmore/COO	\$5.99				E	X	X	X
					Total	\$11,629.30							

City of Martinsville, Virginia - Forensic Engagement
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CREDIT CARD TRANSACTIONS:											
									Attributes		
Date	Person's Card Used / Title	Position		Nature of Items	Name and Title of Approver	Amount	A	B	C	Valid Business Expense ?	
1/2/2024	Travis Hodge			Kroger	Various gift card	None Documented	\$650.00	E	X	Unknown	Unknown
1/4/2024	Lane Clark			Apple.com	Icloud Storage	None Documented	\$0.99	E	X	Unknown	Unknown
1/5/2024	Jeremy Purvis			Apple.com	Icloud Storage	None Documented	\$2.99	E	x	Unknown	Unknown
1/13/2024	Doug Graham			Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
1/15/2024	Richard Barrow			Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
1/17/2024	Zachary Morris			Johnsons Sporting Goods	Frogg Boff Waders	None Documented	\$480.00	E	x	Unknown	Unknown
1/18/2024	Richard Barrow			Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
1/23/2024	Robert Fincher			American Air	Airline ticket	None Documented	\$800.20	E	x	Unknown	Unknown
2/2/2024	Sandy Hines			Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
2/3/2024	John Turner			Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
2/4/2024	Lane Clark			Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
2/5/2024	Jeremy Purvis			Apple.com	Icloud Storage	None Documented	\$2.99	E	x	Unknown	Unknown
2/13/2024	Doug Graham			Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
2/14/2024	John Kaczor			Full Armor Custom Apparel	Fire/EMS Shirts/Hats	None Documented	\$1,306.20	E	x	x	x
2/15/2024	Richard Barrow			Apple.com	Unknown	None Documented	\$0.99	E	E - No receipt	Unknown	Unknown
2/16/2024	Franciso Zapata			The Mower Store	Chain Saw Repair	None Documented	\$192.67	E	x	Unknown	Unknown
2/18/2024	Richard Barrow			Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
2/20/2024	Justin Willard			Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
2/28/2024	Richard Barrow			Great Wolf Lodge	Lodging - 5/1-5/2	None Documented	\$135.28	E	x	Unknown	Unknown
3/3/2024	John Turner			Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
3/4/2024	Lane Clark			Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
3/5/2024	Jeremy Purvis			Apple.com	Icloud Storage	None Documented	\$2.99	E	x	Unknown	Unknown
3/9/2024	Edena Reese-Atmore			American Air	4/24-4/6/24	None Documented	\$556.20	E	x	Unknown	Unknown
3/13/2024	David Bridges			Best Buy	Ipad	None Documented	\$1,656.00	E	x	Unknown	Unknown
3/13/2024	Doug Graham			Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
3/15/2024	Richard Barrow			Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
3/18/2024	David Bridges			Best Buy	2 Ipads, keyboard, Apple Pencil	None Documented	\$2,256.00	E	x	Unknown	Unknown
3/18/2024	Richard Barrow			Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
3/20/2024	Justin Willard			Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
3/27/2024	Jonathan Wyatt			Thunder Road Harley Davidson	Motorcycle Tire replacement	None Documented	\$411.95	E	x	Unknown	Unknown
3/28/2024	Jonathan Wyatt			Thunder Road Harley Davidson	Motorcycle bearings repair	None Documented	\$272.93	E	x	Unknown	Unknown
4/1/2024	John Turner			Apple.com	RadarOmega	None Documented	\$119.99	E	x	Unknown	Unknown
4/1/2024	Travis Hodge			Tadspace Membership	fee	None Documented	\$1,331.49	E	x	Unknown	Unknown
4/2/2024	Sandy Hines			Apple.com	Icloud Storage	None Documented	\$0.99	E	E - No receipt	Unknown	Unknown
4/3/2024	John Turner			Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
4/4/2024	Lane Clark			Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
4/5/2024	Jeremy Purvis			Apple.com	Icloud Storage	None Documented	\$2.99	E	x	Unknown	Unknown
4/9/2024	Edena Reese-Atmore			Marriott Waterfront - Baltimore - 4/2/24	statement	None Documented	\$1,493.65	E	E - No receipt	Unknown	Unknown
4/14/2024	Doug Graham			Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
4/15/2024	Richard Barrow			Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
4/16/2024	Jonathan Wyatt			Thunder Road Harley Davidson	New Clutch Plates and Lubricant	None Documented	\$438.28	E	x	Unknown	Unknown
4/18/2024	Richard Barrow			Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
4/20/2024	Justin Willard			Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
4/23/2024	Jonathan Wyatt			Riding High Harley Davidson	Clutch Plate Adjustments	None Documented	\$312.59	E	x	Unknown	Unknown
4/30/2024	David L Johnston			Johnsons Sporting Goods	Dan's Frogger Boot with Chap	None Documented	\$185.00	E	x	Unknown	Unknown
5/3/2024	John Turner			Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
5/4/2024	Lane Clark			Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
5/5/2024	Jeremy Purvis			Apple.com	Icloud Storage	None Documented	\$2.99	E	x	Unknown	Unknown
5/13/2024	Doug Graham			Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
5/16/2024	Richard Barrow			Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
5/20/2024	Justin Willard			Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown

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CREDIT CARD TRANSACTIONS:										Attributes	
Date	Person's Card Used / Title	Position		Nature of Items	Name and Title of Approver	Amount	A	B	C	Valid Business Expense ?	
5/20/2024	Richard Barrow		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
5/20/2024	Tim Gary		Lowes	2 GE AC Units	None Documented	\$918.00	E	x	Unknown	Unknown	
5/20/2024	Tim Gary		Lowes	2 GE AC Units	None Documented	\$918.00	E	x	Unknown	Unknown	
5/30/2024	David L Johnston		Anglers Choice	39 Life Jackets	None Documented	\$2,509.68	E	x	Unknown	Unknown	
5/30/2024	David L Johnston		Anglers Choice	EcoMap 1056SV With Trans - Fishing Navigation system	None Documented	\$2,149.99	E	x	E	E	
5/30/2024	James Blankenship		Vrbo Fee	4 Night VRBO Stay	None Documented	\$95.00	E	x	Unknown	Unknown	
5/30/2024	James Blankenship		Vrbo Fee	4 Night VRBO Stay	None Documented	\$103.00	E	x	Unknown	Unknown	
5/30/2024	James Blankenship		B2 Vacations	4 Night VRBO Stay	None Documented	\$763.97	E	x	Unknown	Unknown	
5/30/2024	James Blankenship		B2 Vacations	4 Night VRBO Stay	None Documented	\$832.78	E	x	Unknown	Unknown	
6/3/2024	John Turner		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
6/4/2024	Lane Clark		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
6/5/2024	Jeremy Purvis		Apple.com	Icloud Storage	None Documented	\$2.99	E	x	Unknown	Unknown	
6/14/2024	Doug Graham		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
6/15/2024	Richard Barrow		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
6/17/2024	Ann Hylton		Livy's	Milkshake - Personal	None Documented	\$7.50	E	x	Unknown	Unknown	
6/17/2024	Ann Hylton		Tina's Nail	Pedicure - Personal	None Documented	\$35.00	E	x	Unknown	Unknown	
6/18/2024	Ann Hylton		AT&T	Unknown	None Documented	\$93.10	E	E - No receipt	Unknown	Unknown	
6/19/2024	Richard Barrow		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
6/20/2024	Justin Willard		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
7/1/2024	Dina Davis		CVS	City Jail	None Documented	\$1,152.76	E	x	Unknown	Unknown	
7/4/2024	Lane Clark		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
7/5/2024	Jeremy Purvis		Apple.com	Icloud Storage	None Documented	\$2.99	E	x	Unknown	Unknown	
7/10/2024	Travis Hodge		Kroger	Assorted Giftcards	None Documented	\$1,000.00	E	x	Unknown	Unknown	
7/17/2024	Richard Barrow		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
7/18/2024	Richard Barrow		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
7/21/2024	Justin Willard		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
7/25/2024	Nancy Sherman		Graybar Electric Company	Electrical Supplies	None Documented	\$2,329.34	E	x	Unknown	Unknown	
7/29/2024	Cody King		Silver Paw Pet Resort	10 Nights of Pet Boarding for Jaco	None Documented	\$325.52	E	x	Unknown	Unknown	
8/3/2024	Kendall Davis		Hilton Garden Inn - Chi - Arrival 7/31/24	Lodging 3 nights(7/31/24-8/3), two guests Ebony Coleman Davis	None Documented	\$2,127.62	E	x	Unknown	Unknown	
8/4/2024	Lane Clark		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
8/5/2024	Jeremy Purvis		Apple.com	Icloud Storage	None Documented	\$2.99	E	x	Unknown	Unknown	
8/6/2024	Travis Hodge		Amazon Prime	Monthly Membership	None Documented	\$14.99	E	E - No receipt	Unknown	Unknown	
8/9/2024	Travis Hodge		Med Express - Midlothian	Med Express payment	None Documented	\$67.00	E	x	Unknown	Unknown	
8/11/2024	Kendall Davis		PayPal - Douglas Bradshe	City entertainment	None Documented	\$2,079.20	E	x	Unknown	Unknown	
8/14/2024	Edena Reese-Atmore		Tequila Sports Bar and Grill	Executive team meeting after council meeting	None Documented	\$157.69	E	x	Unknown	Unknown	
8/15/2024	Richard Barrow		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
8/19/2024	Richard Barrow		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
9/3/2024	John Turner		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
9/4/2024	Lane Clark		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
9/5/2024	Jeremy Purvis		Apple.com	Icloud Storage	None Documented	\$2.99	E	x	Unknown	Unknown	
9/9/2024	Diana Foley		Westin Hotels - Arrival 9/9/24	Lodging (6 nights 9/9-9/15)	None Documented	\$1,000.00	E	x	Unknown	Unknown	
9/12/2024	Edena Reese-Atmore		Apple.com	Blinq Premium Digital Business Card annual Subscription	None Documented	\$69.99	E	x	Unknown	Unknown	
9/16/2024	Richard Barrow		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
9/17/2024	Ruth Easley		VRBO	Lodging - 3 Nights (9/23-26) Creekside Retreat	None Documented	\$618.34	E	x	Unknown	Unknown	
9/18/2024	Ruth Easley		Ancestry.com	Discovery Membership	None Documented	\$119.00	E	x	Unknown	Unknown	
9/19/2024	Doug Graham		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	

City of Martinsville, Virginia - Forensic Engagement
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CREDIT CARD TRANSACTIONS:										
Date	Person's Card Used / Title	Position	Nature of Items	Name and Title of Approver	Amount	Attributes			Valid Business Expense ?	
						A	B	C		
9/19/2024	Richard Barrow		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
9/21/2024	Laura Lawson		Amazon Prime	Prime Membership	None Documented	\$14.99	E	x	Unknown	Unknown
9/23/2024	Dawn Hale		4 All Promos	Printed cups/sports packs	None Documented	\$1,400.00	E	x	Unknown	Unknown
9/25/2024	Dawn Hale		World Golf Tours	Reported as fraud	None Documented	\$20.00	N/A	N/A	N/A	N/A
9/25/2024	Dawn Hale		World Golf Tours	Reported as fraud	None Documented	\$19.98	N/A	N/A	N/A	N/A
9/25/2024	Franciso Zapata		World Golf Tours	Reported as fraud	None Documented	\$19.98	N/A	N/A	N/A	N/A
9/25/2024	Franciso Zapata		World Golf Tours	Reported as fraud	None Documented	\$20.00	N/A	N/A	N/A	N/A
9/27/2024	Dawn Hale		World Golf Tours	Reported as fraud	None Documented	\$19.98	N/A	N/A	N/A	N/A
9/27/2024	Dawn Hale		World Golf Tours	Reported as fraud	None Documented	\$20.00	N/A	N/A	N/A	N/A
9/27/2024	Franciso Zapata		World Golf Tours	Reported as fraud	None Documented	\$19.98	N/A	N/A	N/A	N/A
9/27/2024	Franciso Zapata		World Golf Tours	Reported as fraud	None Documented	\$20.00	N/A	N/A	N/A	N/A
9/27/2024	Travis Hodge		Draper Properties	208 Fayette Unit 1 Rental x 3	None Documented	\$596.00	E	x	Unknown	Unknown
10/4/2024	Lane Clark		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
10/5/2024	Jeremy Purvis		Apple.com	Icloud Storage	None Documented	\$2.99	E	x	Unknown	Unknown
10/12/2024	Shasta Carmichael		Nelson Collision Center	Unknown	None Documented	\$277.72	E	x	Unknown	Unknown
10/18/2024	Travis Hodge		Draper Properties	208 fayette Unit 1 Rental x 16	None Documented	\$2,814.00	E	x	Unknown	Unknown
10/19/2024	Doug Graham		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
10/20/2024	Justin Willard		Apple.com	Unknown	None Documented	\$0.99	E	E - No receipt	Unknown	Unknown
10/22/2024	Diana Foley		The Resus Tailor	Drug Box (Medication Bags)	None Documented	\$2,395.00	E	x	Unknown	Unknown
10/22/2024	Shasta Carmichael		OTC Brands	Unknown	None Documented	\$197.49	E	E - No receipt	Unknown	Unknown
10/23/2024	Robert Fincher		Marriott Copley Place - Boston - Arrival 10/18/2	Lodging 5 nights (10/18-24)	None Documented	\$2,089.46	E	x	Unknown	Unknown
10/28/2024	Shasta Carmichael		One Hr Martinizing	Cleaning - Table Clothes	None Documented	\$180.00	E	x	x	x
10/29/2024	Shasta Carmichael		PayPal - MARKIICUSTO	Breast Cancer Awareness Backdrops	None Documented	\$190.00	E	x	x	x
10/30/2024	Shasta Carmichael		SQ *MB	Unknown	None Documented	\$300.00	E	x	Unknown	Unknown
11/1/2024	Justin Willard		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
11/1/2024	Mark Price		PayPal - VAGHC VAGHC	Unknown	None Documented	\$449.00	E	E - No receipt	Unknown	Unknown
11/4/2024	Jeremy Purvis		Apple.com	Icloud Storage	None Documented	\$2.99	E	x	Unknown	Unknown
11/4/2024	John Turner		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
11/4/2024	Lane Clark		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
11/12/2024	Amber Fulcher		VA ABC Store	Online order - Smirnoff/Blanco Tequila/Crown Royal	None Documented	\$87.13	E	x	Unknown	Unknown
11/12/2024	Shasta Carmichael		Enterprise Rent a car	Car rental - 11/2-11/4	None Documented	\$141.50	E	x	Unknown	Unknown
11/13/2024	Travis Hodge		Draper Properties	208 fayette Unit 1 Rental x 9	None Documented	\$1,589.00	E	x	Unknown	Unknown
11/15/2024	Richard Barrow		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
11/18/2024	Richard Barrow		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
11/19/2024	Doug Graham		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
11/20/2024	Shasta Carmichael		Dollar Tree	Candy for Christmas Parade	None Documented	\$150.00	E	x	x	x
11/25/2024	Travis Hodge		Amazon Prime	Unknown	None Documented	\$7.49	E	E - No receipt	Unknown	Unknown
11/27/2024	Travis Hodge		Amazon	60 Chocolate Gift Baskets	None Documented	\$1,503.60	E	x	Unknown	Unknown
11/27/2024	Travis Hodge		Amazon	30 Hickory Farms Gift Baskets	None Documented	\$1,049.70	E	E - Invoice is for \$949.70	Unknown	Unknown
11/28/2024	Travis Hodge		Amazon	60 Hickory Farms Gift Baskets	None Documented	\$1,919.40	E	x	Unknown	Unknown
11/28/2024	Travis Hodge		Amazon	Unknown	None Documented	\$2,099.40	E	E - No receipt	Unknown	Unknown
12/4/2024	Jeremy Purvis		Apple.com	Icloud Storage	None Documented	\$2.99	E	x	Unknown	Unknown
12/4/2024	John Turner		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
12/6/2024	Lane Clark		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
12/11/2024	Ann Hylton		AT&T	Phone Bill	None Documented	\$110.13	E	x	Unknown	Unknown
12/15/2024	Richard Barrow		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
12/18/2024	Richard Barrow		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
12/18/2024	Shasta Carmichael		One Hr Martinizing	Unknown - CC Slip only	None Documented	\$261.00	E	Receipt not legible	Unknown	Unknown
12/19/2024	Doug Graham		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
12/19/2024	Shasta Carmichael		SQ Malicious Treats	Unknown	None Documented	\$300.00	E	x	Unknown	Unknown

City of Martinsville, Virginia - Forensic Engagement
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CREDIT CARD TRANSACTIONS:										Attributes	Valid Business Expense ?
Date	Person's Card Used / Title	Position		Nature of Items	Name and Title of Approver	Amount	A	B	C		
12/20/2024	Justin Willard		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
12/31/2024	Travis Hodge		Kroger	Unknown	None Documented	\$500.00	E	E - No receipt	Unknown	Unknown	
1/3/2025	John Turner		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
1/4/2025	Lane Clark		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
1/5/2025	Jeremy Purvis		Apple.com	Unknown	None Documented	\$0.99	E	E - No receipt	Unknown	Unknown	
1/9/2025	Rodney Howell		Grammarly	12 Month Subscription	None Documented	\$1,914.00	E	x	Unknown	Unknown	
1/12/2025	Ann Hylton		AT&T	Phone Bill	None Documented	\$110.13	E	x	Unknown	Unknown	
1/15/2025	Richard Barrow		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
1/16/2025	Travis Hodge		Rising Sun Breads	Food for 30	None Documented	\$536.00	E	x	Unknown	Unknown	
1/18/2025	Richard Barrow		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
1/19/2025	Doug Graham		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
1/20/2025	Justin Willard		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
2/3/2025	John Turner		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
2/4/2025	Lane Clark		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
2/5/2025	Jeremy Purvis		Apple.com	Icloud Storage	None Documented	\$2.99	E	x	Unknown	Unknown	
2/12/2025	Ann Hylton		AT&T	Phone Bill	None Documented	\$110.13	E	x	Unknown	Unknown	
2/12/2025	Shasta Carmichael		Infinite Memories	Culture and Soul? Items unknown	None Documented	\$250.00	E	x	Unknown	Unknown	
2/13/2025	Travis Hodge		The Hollins Group Inc	Skirted tables/side chairs	None Documented	\$1,137.24	E	x	Unknown	Unknown	
2/15/2025	Richard Barrow		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
2/18/2025	Mark Price		Apple.com	Canva AI Photo & Video Editor	None Documented	\$15.00	E	x	Unknown	Unknown	
2/18/2025	Richard Barrow		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
2/19/2025	Doug Graham		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
2/25/2025	Tim Gary		Walmart	Presentation TV	None Documented	\$1,155.00	E	x	Unknown	Unknown	
2/26/2025	Shasta Carmichael		One Hr Martinizing	Dry Cleaning - Tableclothes	None Documented	\$171.00	E	x	Unknown	Unknown	
3/3/2025	John Turner		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
3/4/2025	Lane Clark		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
3/5/2025	Jeremy Purvis		Apple.com	Icloud Storage	None Documented	\$2.99	E	x	Unknown	Unknown	
3/7/2025	Edena Reese-Atmore		Nelson Collision Center	Car Rental - 3/7-3/11/25 - Conf Travel	None Documented	\$371.32	E	x - included with below	x	Yes	
3/8/2025	Edena Reese-Atmore		TST Zaytinya	Meals - 6 Guests (NLC Conference)	None Documented	\$183.30	E	x	Unknown	Unknown	
3/8/2025	Edena Reese-Atmore		Unconventional Diner	Meals - 6 Guests (NLC Conference)	None Documented	\$178.20	E	x	Unknown	Unknown	
3/11/2025	Edena Reese-Atmore		Nelson Collision Center	Car Rental - 3/7-3/11/25 - Conf Travel	None Documented	\$139.05	E	x - included with above	Unknown	Unknown	
3/12/2025	Ann Hylton		AT&T	Phone Bill	None Documented	\$110.13	E	x	Unknown	Unknown	
3/12/2025	Edena Reese-Atmore		Cracked Eggery - DoorDash	Meals - 6 Guests (NLC Conference)	None Documented	\$81.79	E	filed	Unknown	Unknown	
3/15/2025	Richard Barrow		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
3/17/2025	Mark Price		Apple.com	Canva AI Photo & Video Editor	None Documented	\$15.00	E	x	Unknown	Unknown	
3/18/2025	Richard Barrow		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
3/19/2025	Doug Graham		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
3/20/2025	Justin Willard		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
3/22/2025	Mark Price		Apple.com	Summary - AI Note Taker - Weekly subsc.	None Documented	\$5.99	E	x	Unknown	Unknown	
3/29/2025	Mark Price		Apple.com	subsc	None Documented	\$5.99	E	x	Unknown	Unknown	
3/31/2025	John Turner		Apple.com	Data Level Alpha	None Documented	\$119.99	E	x	Unknown	Unknown	
3/31/2025	Shasta Carmichael		One Hr Martinizing	Tablecloth cleaing	None Documented	\$153.00	E	x	x	x	
4/3/2025	John Turner		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
4/4/2025	Lane Clark		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown	
4/5/2025	Jeremy Purvis		Apple.com	Icloud Storage	None Documented	\$2.99	E	x	Unknown	Unknown	
4/8/2025	Shasta Carmichael		American Air - GSO/DFW/SFO - Departure Date - 4/8/25 Carmichael	Airfare (NFBPA Conf)	None Documented	\$173.50	E	x	x	x	
4/8/2025	Shasta Carmichael		American Air - GSO/DFW/SFO - Departure Date - 4/8/25 Carmichael	Baggage (NFBPA Conf)	None Documented	\$40.00	E	x	x	x	
4/8/2025	Shasta Carmichael		Fas Mart 110 - Martinsville	Gas - Travel to Airport and Back	None Documented	\$40.00	E	x	x	x	

City of Martinsville, Virginia - Forensic Engagement
Travel Expenditures and Credit Card Walkthroughs - City Employees
 June 30, 2025

CREDIT CARD TRANSACTIONS:										
Attributes										
Date	Person's Card Used / Title	Position		Nature of Items	Name and Title of Approver	Amount	A	B	C	Valid Business Expense ?
4/9/2025	Amber Fulcher		VA ABC Store	Jack Daniels	None Documented	\$28.69	E	x	Unknown	Unknown
4/9/2025	Mark Price		Apple.com	Summary - AI Note Taker - Weekly subsc.	None Documented	\$5.99	E	x	Unknown	Unknown
4/9/2025	Shasta Carmichael		Uber	Trans NFBPA - from Airport	None Documented	\$70.91	E	x	Unknown	Unknown
4/9/2025	Shasta Carmichael		Uber	Tip for above	None Documented	\$14.18	E	x	Unknown	Unknown
4/9/2025	Shasta Carmichael		Uber	Trans NFBPA	None Documented	\$12.39	E	x	Unknown	Unknown
4/10/2025	Shasta Carmichael		Uber	Tip for above	None Documented	\$5.00	E	x	Unknown	Unknown
4/10/2025	Shasta Carmichael		Doordash - Hardknox	Dinner - NFBPA - 1 Guest	None Documented	\$50.02	E	x	Unknown	Unknown
4/10/2025	Shasta Carmichael		NFBPA-AUTH-Net	NFBPA Event	None Documented	\$50.00	E	x	Unknown	Unknown
4/10/2025	Shasta Carmichael		NFBPA-AUTH-Net	NFBPA Event	None Documented	\$50.00	E	x	Unknown	Unknown
4/10/2025	Shasta Carmichael		Hyatt Regency - San Francisco	Breakfast - NFBPA	None Documented	\$5.43	E	Receipt missing/Affidavit filed	Unknown	Unknown
4/12/2025	Shasta Carmichael		Uber Eats	Meals - NFBPA	None Documented	\$29.76	E	x	Unknown	Unknown
4/13/2025	Ann Hylton		AT&T	Phone Bill	None Documented	\$115.29	E	x	Unknown	Unknown
4/13/2025	Shasta Carmichael		Uber	Trans NFBPA	None Documented	\$51.90	E	x	Unknown	Unknown
4/13/2025	Shasta Carmichael		Date - 4/8/25 Carmichael	Baggage (NFBPA Conf)	None Documented	\$40.00	E	x	Unknown	Unknown
4/13/2025	Shasta Carmichael		Piedmont Triad Airport - Gboro	Parking - NFBPA	None Documented	\$56.00	E	x	Unknown	Unknown
4/15/2025	Richard Barrow		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
4/16/2025	Mark Price		Apple.com	subsc.)	None Documented	\$5.99	E	x	Unknown	Unknown
4/17/2025	Mark Price		One Hr Martinizing	Unknown	None Documented	\$25.95	E	E - No receipt	Unknown	Unknown
4/18/2025	Charles Griffith		Chevy.com	Dry Dog Food	None Documented	\$75.42	E	x	Unknown	Unknown
4/18/2025	Richard Barrow		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
4/19/2025	Doug Graham		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
4/20/2025	Justin Willard		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
4/21/2025	Mark Price		Apple.com	Editor/Summary - AI Note Taker Weekly	None Documented	\$20.99	E		Unknown	Unknown
4/26/2025	Dawn Hale		Chevy.com	Dog food/K9	None Documented	\$57.51	E	x	x	x
4/27/2025	Ann Hylton		Google - YouTube TV	Base plan	None Documented	\$59.99	E	x	Unknown	Unknown
4/30/2025	Greg Bowman		Datel Consulting	Base lisc/cloud sweet	None Documented	\$483.00	E	E - Invoice is for \$231	Unknown	Unknown
4/30/2025	Mark Price		Apple.com	Unknown	None Documented	\$5.99	E	E - No receipt	Unknown	Unknown
5/3/2025	John Turner		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
5/4/2025	Lane Clark		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
5/5/2025	Jeremy Purvis		Apple.com	Icloud Storage	None Documented	\$2.99	E	x	Unknown	Unknown
5/15/2025	Richard Barrow		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
5/18/2025	Richard Barrow		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
5/19/2025	Doug Graham		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
5/20/2025	Justin Willard		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
5/21/2025	Mark Price		Apple.com	Canva - AI Photo & Video Editor	None Documented	\$15.00	E	x	Unknown	Unknown
5/23/2025	Dawn Hale		Chevy.com	Dry Dog Food	None Documented	\$69.36	E	x	Unknown	Unknown
5/27/2025	Ann Hylton		Google - YouTube TV	Base Plan	None Documented	\$59.99	E	x	Unknown	Unknown
5/30/2025	Amber Fulcher		Crown awards	Custom Medals	None Documented	\$1,246.99	E	x	Unknown	Unknown
6/3/2025	John Turner		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
6/4/2025	Lane Clark		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
6/5/2025	Jeremy Purvis		Apple.com	Icloud Storage	None Documented	\$2.99	E	x	Unknown	Unknown
6/12/2025	David L Johnston		Johnsons Sporting Goods	4 water boots	None Documented	\$745.20	E	x	Unknown	Unknown
6/15/2025	Richard Barrow		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
6/18/2025	Dawn Hale		Chevy.com	Dry Dog Food	None Documented	\$69.31	E	x	Unknown	Unknown
6/18/2025	Richard Barrow		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
6/18/2025	Shelia Clark		Lansdowne Resort and Spa	Lodging Treasurer's Association of VA	None Documented	\$712.38	E	x	x	x
6/18/2025	Shelia Clark		Lansdowne Resort and Spa	Lodging Treasurer's Association of VA	None Documented	\$712.38	E	x	x	x
6/19/2025	Doug Graham		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown
6/20/2025	Justin Willard		Apple.com	Icloud Storage	None Documented	\$0.99	E	x	Unknown	Unknown

C. Department Directors and Administrative Designee (if applicable)

Department Directors will make recommendations as to which employees will receive a Purchasing Card with recommended limits for each account. Cardholder limits will include single transaction limits, monthly transaction limits, and merchant category restrictions. These limits will be based on the Cardholder's purchasing requirements and will not exceed the limits established by Purchasing.

- Timely approval of all departmental transactions for processing by Finance.
- Recommend suspension or cancellation of a card to Purchasing.
- Enforce timely compliance with submission requirements.
- Notify Purchasing to cancel card privileges, if the employee is terminated or changes positions; collection of cards from employees.
- Verify that information on Requests for Purchasing Cards is correct and that Purchasing Cards are issued within the guidelines established by the Purchasing Card Program Administrator. (Exhibit #1)
- Monitor purchases made by Cardholders and educate Cardholders on budget limitations and restrictions.
- Review receipts.
- Review Purchasing Card applications or changes to card controls before submission.
- Review transactions to ensure the proper use of City funds and prior budget authorization.
- Designate a system to maintain receipts and reconcile them to the monthly statement for each cardholder reporting to them.

D. Designated Cardholders

- Read and sign a Purchasing Card Cardholder Agreement (Exhibit #1) before being issued a Purchasing Card.
- Keep the Purchasing Card in their possession, do not allow anyone else to use the Purchasing Card issued in their name.
- Assume responsibility for all purchases made with the Purchasing Card, adhering to this policy, and ensuring that no unauthorized purchases are made. Unauthorized purchases could be considered a misappropriation of City funds. Validate that the merchandise is received on the receipt that is submitted to Finance.
- Assume responsibility for the department's budget when making purchases.
- Always maintain the Purchasing Card data in a secure location.
- Inform the merchant of tax-exempt status; the **cardholder will be responsible for reimbursing the tax amount to the City if any is incurred on a charge.**
- **Keep receipts and update transactions every week. Cardholders may be held personally responsible for items purchased without supporting documentation.**
- Immediately report lost or stolen cards to the Purchasing / Finance Department.
- Make every reasonable effort to resolve disputed purchases with the vendor.
- Immediately report all unresolved disputed purchases to the Department Director and Purchasing.

6. PROCEDURES

A. Purchasing Limits

The maximum amount of a single item purchase of supplies or materials will not exceed \$1,000 per transaction or \$3,000 per month.

B. Purchases Allowed with the Purchasing Card – Purchasing Cards may be used to purchase any item and/or service for immediate use not prohibited by law, this policy, or other policies approved by the City Manager. The total purchase with the Purchasing Card will not exceed the limits established for that card. All other purchasing policies remain in effect and Purchasing Cards should not be used to circumvent them.

C. Purchases Prohibited with the Purchasing Card

- Personal expenditures
- Cash advances, refunds, gift cards/certificates
- Celebratory food and/or supply purchases, such as birthday, welcome, and holiday meals. *Exception:*
 - *Business meals (food and supplies must be pre-approved by the City Manager or Assistant City Manager)*
 - *Guest functions*
 - *Retirement meals, food, and supplies must be pre-approved by the City Manager or Assistant City Manager*
- Transaction amounts greater than the Cardholder's transaction limit unless prior approval from Purchasing, Finance, and the City Manager is received.
- Single vendor purchases of \$1,000 or more unless prior approval from Purchasing, Finance, and the City Manger are received.
- Sales tax, except in cases where State law does not exempt local governments, ex: Hotel Tax. If tax is included, the cardholder will be responsible for reimbursing the tax amount to the city.
- Consulting services
- Inventoried assets or controllable inventory, this includes technology purchases such as tablets, computers, phones, and software. These purchases should be coordinated with IT and follow the purchase order process.
- Prescription drugs or over-the-counter medications/drugs
- Purchases involving equipment.
- Purchases of items/services under contract, unless purchasing from the contracted vendor or an emergency exception is granted.
- Separate, sequential, and component purchases or transactions made with the intent to circumvent state law or any city policy.

The items shown above are intended to guide you in which form to use for processing payments and orders. These are not representative of all restrictions and may change without notice. **It is recommended that you contact Purchasing/Finance Department**

to ensure the proper expenditure of funds.

D. Security – Because the Procurement Card is issued in an employee’s name, he/she is responsible for the security of the card and any transactions made against the Procurement Card. This card should be treated with the same level of care as the Cardholder would use with his/her personal charge cards.

- Your card should be carried with you or kept in a secure location.
- Do not share your card with anyone.
- Do not write your card number on outgoing emails or faxed orders. Instruct the supplier to call for the credit card information and do not keep credit card numbers on file with suppliers.
- Make sure security is in place before making any online orders.
- Guard your personal and city information. Do not provide any non-essential information online.

E. Supporting Documentation for Card Purchases – All transactions must be supported by itemized receipts or credit slips. In instances where the receipt is lost, the **Cardholder** must obtain a copy at their own expense from the Bank or vendor. For purchases made over the phone or on the Internet, a logging system with unique transaction identifiers should be maintained, and a faxed copy or e-mail confirmation of the order retained as the receipt.

A. Declined Transactions – If a transaction is declined after attempting to make an approved purchase, cardholders should contact the Purchasing Card Administrator to determine the cause for the decline. The following information will be needed for resolution: Using the Card – A need for an item and/or service is established when it is not readily available through a city contract. In making a purchase, the Cardholder must abide by the following rules:

- The Cardholder must ensure that the item or service purchased is not restricted under paragraph 6. C.
- In purchasing an item or service, the Cardholder must ensure that sales tax is not included in the purchase price before issuing payment with the Purchasing Card.
- **The Cardholder must retain the purchase receipt.**

B. Purchasing Return – The Cardholder is responsible for obtaining a credit memo from the Vendor when merchandise purchased with the Card is later returned to the Vendor for any reason. The credit memo must be kept with the sales receipt.

C. Sales Tax

As a tax-exempt government agency, the city does not pay sales tax. There is an exception in cases where State law does not exempt local governments from sales tax. Cardholders will be provided with a copy of the City’s tax exemption certificate. Cardholders are then responsible for ensuring that the merchant does not include sales tax in the transaction. If tax is included, the cardholder will be responsible for correcting the charge or reimbursing the tax amount to the city.

D. Monthly Bank Statements and Expense Reports –Each month the cardholder will reconcile the transactions and assign the correct account to be charged to each transaction. Failure to meet timely submission requirements from Cardholders will cause suspension or cancellation of Purchasing Cards as authorized by this policy. Finance will reconcile all reports against the monthly payment made to the Bank of America.

- Cardholders and supervisors are required to assign account information and obtain supervisor approval **no later than 5 days** after the close of the statement date. Finance staff will notify cardholders and supervisors of these deadlines and outstanding approval issues.
- If the Purchasing Card reconciliation is not received in the Finance Office by the **10th** of each month, (the Monday after if on a weekend), the use of card (s) will be suspended.

E. Records Management –

- **Submitting Statement**

The cardholder’s billing cycle ends on the last day of each month. Statements must be reconciled and submitted with required documentation and signatures **by the 10th of each month unless the 10th falls on a weekend**. In that case, the statements would need to be submitted the following business day.

Upon *completion of the cycle*, the cardholder is required to complete the following steps:

Statement Review Process

Monthly, each cardholder will receive an online statement (s) identifying each transaction made against the Purchasing Card during the billing cycle.

1. Purchasing Card Reconciliations including the following:

- The statement must be reconciled against your retained receipts for accuracy.
- All original, itemized receipts shall be attached to the expense report and approved by the cardholder.
- The cardholder and/or their administrative associate must maintain copies of all receipts in a secure location.

F. Lost or Stolen Purchasing Cards – When it is determined that a Purchasing Card has been lost or stolen, **IT IS IMPERATIVE TO CANCEL THE CARD**. In addition, the Cardholder must also notify the Purchasing Card Program Administrator of the loss. The city is liable for all charges until the card is reported lost or stolen. **Thus, the Cardholder may be responsible for all charges made against the Purchasing Card from the time it is lost or stolen until the time we are notified if the Cardholder fails to immediately notify the City upon discovering the loss or fails to discover the loss within a reasonable amount of time.**

G. Request for Issue of a Purchasing Card or Making Changes to Existing Accounts – To request a new Purchasing Card, the cardholder must read and sign a Purchasing Card Cardholder Agreement. To make changes to an existing Purchasing Card account, an email to Purchasing for this request will suffice. The email should also be sent to the Director of Finance.

H. Unauthorized Use of the Purchasing Card – Any purchases that the Purchasing Card

intended to replace, but rather supplement existing purchasing and other City policies understand and accept the responsibility to access and read the policy and procedures, and to abide by the contents. I further understand to direct any questions I may have to the Purchasing Manager.

I verify that I have read the Purchasing Card Policy and Procedures.

Accepted by:

Signature: _____

Printed Name: _____

Dept.: _____

Amendment to Travel Policy – effective immediately

This policy is designed to allow reimbursement to City employees for only those travel expenses deemed non-taxable under IRS regulations, specifically meal reimbursements.

Meals are reimbursed at the rate(s) as established by current policy, and are made for travel only when an overnight stay is required.

Per IRS regulations, in order for a reimbursement of an expense for business travel to be excludable from income, including meals and lodging, a taxpayer must travel “away from home” in the pursuit of business on a temporary basis. The statutory phrase “away from home” has been interpreted by the U.S. Supreme Court to require a taxpayer to travel overnight, or long enough to require substantial “sleep or rest”. Merely working overtime or at a great distance from the taxpayer’s residence does not create exclusion for reimbursements for travel expenses if the taxpayer returns home without spending the night or stopping for substantial “sleep or rest”.

Some departments may feel that their employees should be reimbursed for the meals they consume while performing their job duties, such as a Sheriff’s deputy transporting an inmate, a Parks & Rec employee working an event or recreation program that travels to a location outside of the City, or similar situations. However, there are no exceptions to the IRS rules, and these meal reimbursements would be taxable to the employee. The employees do not stay overnight, nor do they require substantial sleep or rest during the day.

The most efficient resolution is to eliminate reimbursement for non-overnight travel-related meals altogether. This is the way most localities are handling it, and those that haven’t yet dealt with it, are intending to go this route also. The IRS would most definitely fine and penalize the City should we be audited again.

CITY OF MARTINSVILLE – FINANCIAL ADMINISTRATION		
Number: FA-1F	POLICY: Travel Regulations	
Initial Policy Date: 11/1/2004	Revision Date: 01/01/2017	Effective Date: 1/01/2017

1. POLICY STATEMENT

1.1. All official City travel will be regulated to insure it is necessary and in the best interest of the City and conducted in a proper manner.

2. OBJECTIVE

2.1. The purpose of this policy is to establish a uniform policy regarding authorization and the payment of travel expenses.

3. SCOPE

3.1. This regulation applies to all persons subject to reimbursement with City funds.

4. PROCEDURES

4.1. Travel by department directors shall be subject to the specific approval of the City Manager.

4.2. Constitutional Officers' travel will be governed by their approved budget.

4.3. Travel by personnel in the various departments shall be the responsibility and under the direct control of the respective department director or Constitutional Officer.

4.4. Expenses for spouses/guests shall not be allowed. In cases where rates for lodging are established for two or more persons to a room, lodging at the single rate only shall be allowed.

4.5. Costs of meals during travel within the City and Henry County are not reimbursable, official functions excepted.

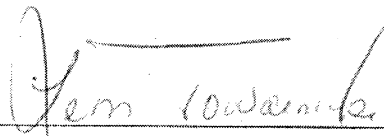
4.6. Employees authorized to use their privately owned vehicles for official business travel within the City and Henry County may be compensated at a flat monthly rate for per mile basis. The vehicle allowance shall be established annually with the respective departmental budget.

4.7. Authorized travel outside of Henry County shall be reimbursable on a per mile basis at the established IRS rate assuming no government owned vehicle is authorized. Mileage will be determined by using an official mileage calculator, such as Map Quest; home to work travel is not reimbursable. Reimbursement for mileage must be approved by the department director and submitted for payment to the Finance Department.

4.8. Any employee using his/her privately owned vehicle for City travel on a regular basis should have a minimum of \$100,000/\$300,000/\$500,000 of private insurance and carry the City as an additional insured.

4.9. The City will pay an amount up to \$45 (per day) for actual expenses including taxes, gratuities, and incidental expenses while on City business or an amount not to exceed the reimbursement rate as published by the U. S. Government General Service Administration (GSA) for the specific location; this specific meal rate must correspond to the location specified for the overnight lodging and covers all related taxes and gratuities. **Meals are not reimbursable for day travel; the employee must travel overnight in the pursuit of business.**

Signature of City Manager:



Date:

12/19/16

Page 1 of 2

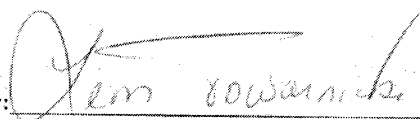
CITY OF MARTINSVILLE – FINANCIAL ADMINISTRATION		
Number: FA-1F	POLICY: Travel Regulations	
Initial Policy Date: 11/1/2004	Revision Date: 01/01/2017	Effective Date: 1/01/2017

5. DOCUMENTATION

- 5.1. Request for Authorization to Travel - Any employee of the City desiring to perform official travel must complete the "Request for Authorization to Travel" form in advance of the travel. Authorization is not required when the activity is sponsored through the Human Resources or City Manager's Office. Daytime travel will be approved by the department director; out of state travel requires approval of both the department director and the City Manager. Persons performing travel without prior written approval (except emergency verbal approval of the City Manager or department director and subsequent submission of the appropriate forms) may be charged annual leave for the period of absence from regular duties and for all related expenses.
- 5.2. Disbursement of Travel Advances - In situations where overnight travel is required, a travel advance of no less than \$100.00 for anticipated expenses may be requested. The request must be submitted to the Finance Department at least five working days prior to the occasion for travel. A request for an advance consists of a copy of the approved travel request and a signed "Authorization to Disburse Funds." Valid emergencies, as determined by the City Manager or department director, will be handled on an individual basis; however, requests will not be accepted after 12:00 Noon for the same-day payment.
- 5.3. City-issued credit cards - When approved by the City Manager and Finance Director, city-issued credit cards may be used to pay for lodging and business-related travel expenses. Credit cards may not be used for personal expenses.
- 5.4. Documentation of Travel Expenses - Within three working days after the conclusion of the travel, a "Request for Reimbursement of Expenses" form supported by receipts, where applicable, for transportation, registration fees, meals, lodging, and any other receipts deemed reimbursable, should be submitted to the Finance Department. This documentation should be accompanied by a signed "Authorization to Disburse Funds." Receipts for all meals will be required and a gratuity of no more than 20% will be allowed. When two or more persons travel together, each person should file for his or her own expenses for meals. If accommodations and transportation are shared, only the person incurring the expense should claim reimbursement.

This Policy supersedes all Policies in the same area issued prior to this date.

Signature of City Manager:



Date:

12/19/16

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City of Martinsville, Virginia - Forensic Engagement

Operating Account Disbursement Testing

June 30, 2025

TC_RECORD_NO	Row	Post Date	Post Date	Payee	Description	Debits	A	B	C	Comments
163	518	11/15/2023	11/15/2023	Southwestern VA Gas Company	Check 562063	2,615.50	X	X	X	
246	480	12/12/2023	12/12/2023	Speech and Occupational Specialists	Check 562652	4,422.00	X	X	X	
342	659	01/23/2024	1/23/2024	Blick	Check 563309	6,669.12	X	X	X	
487	242	04/08/2024	4/8/2024	RADAR	Check 564923	6,028.00	X	x	X	
560	967	04/29/2024	4/29/2024	RADAR	Check 565337	5,477.00	X	X	X	
620	694	05/20/2024	5/20/2024	GCR Company	Check 565658	3,333.86	X	X	X	
641	888	05/23/2024	5/23/2024	RRS Food Service	Check 565908	7,181.15	X	X	X	
645	930	05/24/2024	5/24/2024	Amazon Capital Services	Check 565861	5,225.00	X	X	X	
675	119	06/04/2024	6/4/2024	Goodyear Commercial Tire and Service	Check 565901	4,525.14	X	X	X	
701	406	06/14/2024	6/14/2024	Zebedee Tally Jr	Check 735270	3,412.55	X	X	X	
901	270	07/08/2024	7/8/2024	RADAR	Check 566640	5,234.00	X	X	X	
796	418	07/12/2024	7/12/2024	GCR Company	Check 566937	5,810.00	X	X	X	
921	497	07/16/2024	7/16/2024	Roanoke Valley Soccer Officials Asso.	Check 566999	3,246.23	X	X	X	
823	667	07/22/2024	7/22/2024	First Four Petroleum Group	Check 567001	5,225.00	X	X	X	
858	913	07/29/2024	7/29/2024	Virginia High School League	Check 567090	3,541.00	X	X	X	
1047	778	08/23/2024	8/23/2024	G Andrew Hall	Check 567794	2,820.93	X	X	X	Travel Reimbursement
1157	645	09/20/2024	9/20/2024	VA Corp	Check 567402	3,004.83	X	x	x	
1200	959	09/30/2024	9/30/2024	Rey Chem Company	Check 568502	5,870.00	X	X	X	
1193	925	09/30/2024	9/30/2024	Skyline Tree Compnay	Over Counter Check 568504	2,500.00	X	X	X	
1201	56	10/01/2024	10/1/2024	Field Of Hopes and Dreams Mentoring LLC	Check 568675	2,535.00	X	X	E	Invoice only, no approval review documentec
1213	68	10/01/2024	10/1/2024	Nelson Ford, Inc	Check 568662	5,081.63	X	X	X	
1353	579	11/19/2024	11/19/2024	Southwestern VA Gas Company	Check 569494	2,506.80	X	X	X	
1424	332	12/10/2024	12/10/2024	Printelect	Check 570025	3,116.51	X	X	X	
1428	375	12/11/2024	12/11/2024	Groundwork0	Check 570009	9,150.00	X	X	X	
1426	358	12/11/2024	12/11/2024	City Treasurer	Over Counter Check 570189	3,601.00	X	X	X	
1437	454	12/13/2024	12/13/2024	Blue Ridge Power Agency	Check 569998	8,091.74	X	X	X	
1435	431	12/13/2024	12/13/2024	Returned Check	Returned Check 10312 Maker: THE SALVATION ARMY	3,391.58	①	①	①	Returned payment received by City
1444	584	12/17/2024	12/17/2024	Tamra Vaughn	Check 570355	4,977.62	X	X	X	
1446	586	12/17/2024	12/17/2024	Marva Maid Dairy	Check 570217	5,554.07	X	X	X	
1461	759	12/20/2024	12/20/2024	School Speciality, Inc	Check 570165	3,937.17	X	X	X	
1490	56	01/03/2025	1/3/2025	CMC Supply, Inc	Check 570553	2,527.36	X	X	X	
1597	404	02/12/2025	2/12/2025	Garrett Electronics, Inc	Check 571076	4,317.46	X	X	X	
1634	877	02/27/2025	2/27/2025	Quality Printing Company, LLC	Over Counter Check 571267	2,690.00	X	X	X	
1858	193	05/06/2025	5/6/2025	S & K Office Products	Check 572854	6,009.87	X	X	X	
1909	759	05/23/2025	5/23/2025	Schutt Sports	Check 573068	5,498.06	X	X	E	Invoice only, no approval review documentec
1930	56	06/02/2025	6/2/2025	Graybar Electric Company	Check 573326	3,675.24	X	X	X	
1945	223	06/05/2025	6/5/2025	Harris, Harey, Neal, and Co, LLP	Check 573430	8,300.00	X	X	X	
1964	418	06/12/2025	6/12/2025	Kristin Hancock	Check 573539	5,492.50	X	X	X	
2004	864	06/27/2025	6/27/2025	City Treasurer	Over Counter Check 574097	3,600.25	X	X	X	
2009	946	06/30/2025	6/30/2025	Irby Utilities	Check 573931	2,770.00	X	X	X	

Note: All control attributes must result in a non-exception or an exception.

Tickmark Definitions

- x - Attribute per disbursement program tested without exception.
- E - Exception noted, see notes

- a) Payee on check matches invoice/support
- b) The government has procedures for coding expenditures in compliance with funding and organization accounting requirements. (A/CL/P)
- c) All supporting documentation is reviewed by designated parties prior to signing a check or authorizing electronic payment. (E/O, R/O, A/CL/P)

① This transaction was selected as part of the random sample and support was provided. The "disbursement" was a returned check that was received the City for payment, as a result of the check being returned for NSF. BE examined the support for the charge and the backup was reasonable, but it was not a traditional "disbursement". Thus, the transaction was tested.

City of Martinsville, Virginia

Budget Amendment Testing

June 30, 2025

Appendix F

Amendment Number	Clerk	Effective Date	Date Entered	Account Number	Comments/description	Amount	Original	Attribute			Notes
								A	B	C	
1	621 1122erec	2/27/2024	6/24/2024	22102926	ARPA 2021 Funds - Generator Approved	205,000.00	191,000.00	✓	✓	✓	Approved by council on 2/27/24, entered 4 months later
2	307 1122erec	5/15/2024	5/15/2024	22538850	Budget for MINET Expansion	800,000.00		✓	✓	✓	Approved by council on 2/27/24, entered 3 months later
3	439 1122erec	5/21/2024	5/21/2024	22102926	Increase ARPA Budget for 2	800,000.00		✓	✓	✓	See above
Increase ARPA Budget for 2 Marketing and Branding											
4	440 1122erec	5/21/2024	5/21/2024	22131310	expansion	80,000.00	70,000.00		✓	✓	Increase of \$10k - 3 month delay from council approval to entry.
5	441 1122erec	5/21/2024	5/21/2024	22121250	Increase ARPA Budget for 2 Sponsorship Expenditures	280,000.00		✓	✓	✓	Approved by council on 2/27/24, entered 3 months later
6	456 1122erec	5/21/2024	5/21/2024	22125610	ARPS Exp for Law Clerk - ARPA	85,000.00		✓	✓	✓	Approved by council at 7/25/23 meeting, not entered until 5/21/24
7	457 1122erec	5/21/2024	5/21/2024	22505240	ARPA Funds for Park Improv - Park Infra	600,000.00	500,000.00	✓	✓	✓	Approved by council on 2/27/24, entered 3 months later
8	260 1122erec	6/10/2024	6/10/2024	22113099	Adjust ARPA Budget - Prof Services Contractors	418,259.00		✓	✓	✓	Approved by council on 2/27/24, entered 4 months later
9	261 1122erec	6/10/2024	6/10/2024	22125610	ARPA Budget - ADJ for BLDG I	120,000.00		✓	✓	✓	Approved by council on 2/27/24, entered 4 months later
10	262 1122erec	6/10/2024	6/10/2024	22112094	Comp Plan Funding From ARPA	100,000.00		✓	✓	✓	Approved by council on 2/27/24, entered 4 months later
11	263 1122erec	6/10/2024	6/10/2024	22113098	BBT One Ellsworth - ARPA	104,000.00		✓	✓	✓	Approved by council on 2/27/24, entered 4 months later
12	271 1122erec	6/11/2024	6/11/2024	22548850	Summit View ARPA Project	813,206.00		✓	✓	✓	Approved by council on 2/27/24, entered 4 months later
13	272 1122erec	6/11/2024	6/11/2024	22528850	Stormwater Repairs - 2021 ARPA	130,544.00		✓	✓	✓	Approved by council on 2/27/24, entered 4 months later
14	273 1122erec	6/11/2024	6/11/2024	22548850	Generator for Pump House - 2021 ARPA	70,000.00		✓	✓	✓	Approved by council on 2/27/24, entered 4 months later
15	274 1122erec	6/11/2024	6/11/2024	22548850	Asset Management Plan	120,000.00		✓	✓	✓	Approved by council on 2/27/24, entered 4 months later
16	275 1122erec	6/11/2024	6/11/2024	22548850	WWW BLDG Repairs - ARPA 2021	100,000.00		✓	✓	✓	Approved by council on 2/27/24, entered 4 months later
17	309 1122erec	6/11/2024	6/11/2024	22900000	Industrial DEV Rudning - IDA - 2021 ARPA	500,000.00		✓	✓	✓	Approved by council on 2/27/24, entered 4 months later
18	310 1122erec	6/11/2024	6/11/2024	22900000	MHRA Funding with ARPA 2021	100,000.00		✓	✓	✓	Approved by council on 2/27/24, entered 4 months later
19	496 1122erec	6/20/2024	6/20/2024	22113098	United Way PS Eviction Program - ARPA 2021	120,000.00		✓	✓	✓	Approved by council on 2/27/24, entered 4 months later
20	497 1122erec	6/20/2024	6/20/2024	22125610	Berkley EXEC Ads and Search - ARPA 2021	121,500.00		✓	✓	✓	Approved by council on 2/27/24, entered 4 months later
21	498 1122erec	6/20/2024	6/20/2024	22113098	Five Points Completion - ARPA 2021 Funds	50,000.00		✓	✓	✓	
22	499 1122erec	6/20/2024	6/20/2024	22125610	Jail Roof Repair - ARPA 2021 Funds	76,300.00		✓	✓	✓	Approved by council on 2/27/24, entered 4 months later
23	550 1122erec	6/21/2024	6/21/2024	07010000	Council Approved ARPA Fund Transfer	500,000.00		✓	✓	✓	Approved by council on 2/27/24, entered 4 months later
24	551 1122erec	6/21/2024	6/21/2024	21001000	Fuding Per Council with a Transfer from 22 ARPA Fund	100,000.00		✓	✓	✓	Approved by council on 2/27/24, entered 4 months later
25	612 1122cfer	6/27/2024	6/27/2024	13103938	Budget Add Approved from 6/25/24	5,507,649.00		✓	✓	✓	
26	731 1122scon	6/21/2024	1/29/2025	18101918	FY24 School Safety/Secur Grans	124,409.00		✓	✓	✓	Approved by council on 7/23/2024, not entered until 1/29/2025
27	981 1122scon	5/3/2024	1/28/2025	18101918	FY24 State Fed Priv Award A	1,790,089.00		E	✓	✓	Not approved by council until after budget entry made, approved at 2/25/25 meeting in closed session, public hearing advertised in Martinsville Bulletin on 2/15/2025 and it was on the agenda, however meeting minutes indicate that no hearing was held.
28	982 1122scon	6/30/2024	1/29/2025	21102926	City Schools FY24 Awards A	2,266,944.00		E	✓	✓	Not approved by council until after budget entry made, approved at 2/25/25 meeting in closed session, public hearing advertised in Martinsville Bulletin on 2/15/2025 and it was on the agenda, however meeting minutes indicate that no hearing was held.
29	988 1122scon	6/30/2024	1/29/2025	80002221	Federal ESSER III Balaance	471,446.00		E	✓	✓	Not approved by council until after budget entry made, approved at 2/25/25 meeting in closed session, public hearing advertised in Martinsville Bulletin on 2/15/2025 and it was on the agenda, however meeting minutes indicate that no hearing was held.
30	989 1122scon	6/30/2024	1/30/2025	19102926	FED ESSER III Award to Sch	5,554,687.00		E			Not approved by council until after budget entry made, approved at 2/25/25 meeting in closed session, public hearing advertised in Martinsville Bulletin on 2/15/2025 and it was on the agenda, however meeting minutes indicate that no hearing was held.
						Total Tested	% Tested				
						22,109,033.00	92%				
Total FY24 Amendments						24,049,573.66		6,178,809.00 No public hearing held or advertised for 2/27/24 meeting			

City of Martinsville, Virginia
Budget Amendment Testing
 June 30, 2025

Appendix F

Amendment Number	Clerk	Effective Date	Date Entered	Account Number	Comments/description	Amount	Original	Attribute			Notes
								A	B	C	
FY 25											
31	430 1122eree	11/21/2024	11/21/2024	22900000	Move funds to Transfer Acc	125,000.00		✓	✓	✓	Approved by council on 8/27/2024, but not entered/posted until 12/5/2024
32	431 1122eree	11/21/2024	11/21/2024	22429000	Approved Budget Per Council - Equip-Machinery	300,000.00		✓	✓	✓	
33	444 1122eree	11/21/2024	11/21/2024	22125310	For Law Clerk	85,000.00		✓	✓	✓	
34	503 1122eree	11/26/2024	11/26/2024	16141420	Allocate Budget for IT Equip	85,000.00		✓	✓	✓	Approved by council on 8/27/24 but not entered/posted until 11/26/24
35	80 1122scon	12/6/2024	12/4/2024	52342000	WS Cip Project Allocations	100,000.00		✓	✓	✓	Approved by council on 8/27/24 but not entered/posted until 12/5/24
36	81 1122scon	12/6/2024	12/4/2024	52342000	WS Cip Project Allocations	350,000.00		✓	✓	✓	Approved by council on 8/27/24 but not entered/posted until 12/5/24
37	83 1122scon	12/6/2024	12/4/2024	52342000	WS Cip Project Allocations	93,654.00		✓	✓	✓	Approved by council on 8/27/24 but not entered/posted until 12/5/24
38	156 1122eree	12/5/2024	12/7/2024	52301927	Allocate Remaining Balance - Fed EDA Grant	2,266,016.00		✓	✓	✓	
39	180 1122scon	12/9/2024	12/9/2024	21001000	MRHA Sale of Property - Rev Increase	141,795.00		✓	✓	✓	
40	182 1122scon	12/9/2024	12/9/2024	21001000	MRHA Sale of Property - Rev Increase	141,960.00		✓	✓	✓	
41	211 1122scon	12/10/2024	12/10/2024	22900000	MISC ARPA Allocated for Broadband	400,000.00		✓	✓	✓	
42	213 1122scon	12/11/2024	12/11/2024	01212072	Judge Travel Expenses	407.25		✓	✓	✓	
43	369 1122scon	12/16/2024	12/16/2024	52342000	Cap Budget to WS401	1,058,000.00		✓	✓	✓	
44	371 1122eree	12/16/2024	12/16/2024	01010000	Correct Budget Line to New - Transfer from 13 Sewer	641,922.00		✓	✓	✓	
45	599 1122eree	12/27/2024	3/22/2025	22125310	ARPA Allocation by Council	85,000.00			✓	✓	See journal 444 above, this was approved on 11/19/2024 and requested on 12/27/24 but not entered until 3/22/25
46	600 1122eree	12/27/2024	3/22/2025	22900000	ARPA Allocation Approved B	1,227,104.00		✓	✓	✓	
47	171 1122scon	1/9/2025	1/9/2025	16909000	Dorm and Bathroom Improvements	214,541.00		✓	✓	✓	Approved by council on 11/19/24 but not entered/posted until 3/22/25
48	317 1122scon	1/17/2025	1/17/2025	22900000	ARPA Asset Mgmt Plan Funds	120,000.00		✓	✓	✓	
49	325 1122scon	1/17/2025	1/17/2025	22538850	Fix Allocation of ARPA IT Broadband Improvements	400,000.00		✓	✓	✓	Approved by council on 11/19/24 but not posted/entered until 1/17/25
50	446 1122scon	1/27/2025	1/27/2025	16909000	Warehouse Bathroom Updates	31,000.00		✓	✓	✓	Approved by council on 8/27/24 but not entered/posted until 1/27/25
51	499 1122scon	1/28/2025	1/28/2025	42101100	Budget Amendmtns to dover LRE/L	650,000.00		✓	✓	✓	Approved by council on 8/13/24 but not entered/posted until 1/28/25
52	445 1122eree	2/28/2025	3/12/2025	41050515	Revise Budget for Equip FI	1,054,000.00			✓	✓	Public hearing not necessary, total expenditures \$117.32 million (1% - \$1,173,200)
53	404 1122scon	4/24/2025	4/24/2025	01121010	Full Time Budget Increase	169,180.00		No council approval	✓	Unknown	
54	411 1122scon	4/24/2025	4/24/2025	01111005	Travel Inc Travel and Training Exp	49,780.00		No council approval	✓	Unknown	
55	104 1122scon	5/7/2025	5/7/2025	01122020	INC Prof Services - Service Management - Cons.	104,461.75		No council approval	✓	Unknown	
56	171 1122scon	5/13/2025	5/13/2025	07656500	Bldg & Bldg Improvements	500,000.00		No council approval	✓	✓	
57	243 1122eree	5/1/2025	5/13/2025	41050515	Approp Fleet Funds to Dept	595,241.00		✓	✓	✓	
58	246 1122scon	5/15/2025	5/15/2025	01122027	Travel Budget Inc	7,175.28		No council approval	✓	Unknown	
						Total Tested	% Tested				
						10,996,237.28	59%				
Total FY25 Amendments						18,575,066.51					

Amendments contained the appropriate authorization in the budget narrative : BE Note. We were not provided with a budget narrative because the applicable narrative could not be located. City staff could not determine if one existed. BE A was able to determine from the evidence provided which amendments possessed the required authorization.

B Amendments were posted to the proper accounts in the general ledger.

C Amendment had an appropriate business purpose.

✓Attribute met without exception as described above.

E Exception noted

These transfers were initiated by the City Manager's assistant and approved by the City Manager and COO. There was no other review of these amendments, budget transfers between lines items require the approval of the CM, COO, or CFO. The transfer from the EDA to the CM brought the CM's total budget to ~\$740k and the increase was 30%. The funds that were moved were also initiated by the City Manager and approved by Council

City of Martinsville, Virginia

Payroll-HR Testing
June 30, 2025

Appendix G

PAYROLL CONTROL TESTING										Attributes defined below			Comments
Date of Hire	Title	Employee	Annual Salary	Raises (Y/N)	New Salary	Bonuses (Y/N)	Promotions (Y/N)	A	B	C			
1	11/13/2023	Customer Service Representative	Shasta Carmichael	\$ 33,627.00	N/A	\$ 33,627.00	N/A	New Hire - Approved by HR	X	N/A	UNK		
	12/1/2023	Customer Service Representative		\$ 33,627.00	Yes - (2% COLA);	\$ 34,299.54	N/A	COLA	X	X	N/A		
	3/11/2024	Community Engagement Specialist		\$ 34,299.54	Yes - 3/11/24 (\$43,011)	\$ 43,011.00	N/A	Yes - Comm Engagement Specialist	X	X	UNK		
	7/1/2024	Community Engagement Specialist		\$ 43,011.00	Yes - 7/1/24 (3% COLA)	\$ 44,301.33	N/A	COLA	X	X	N/A		
	8/1/2024	Executive Asst/Comm Engagement Specialist		\$ 44,301.33	Yes - 8/1/24 (\$60,000)	\$ 60,000.00	N/A	Yes - Executive Asset/Comm Engagement Specialist 8/1/2024 - Approved by CM/HR	X	E	UNK	Business need?	
7/1/2025	Executive Asst/Comm Engagement Specialist		\$ 60,000.00	Yes - 7/1/25 (3% COLA)	\$ 61,800.00	N/A	COLA	X	X	N/A	Salary almost doubled in 2 years		
2	9/1/2024	Management Analyst I	Sita Conde	\$ 70,000.00	N/A	\$ 70,000.00	N/A	New Hire - Approved by HR/COO	X	N/A	UNK	\$5,000 relocation allowance/No resume, or new hire documentation	
	11/1/2024	Management Analyst I		\$ 72,500.00	Yes - 60 day review	\$ 72,500.00	N/A	No - Raise approved by COO	X	X	UNK		
	7/1/2025	Management Analyst I		\$ 72,500.00	Yes - (3% COLA)	\$ 74,675.00	N/A	COLA	X	X	N/A		
3	10/6/2023	City Manager	Aretha Ferrell-Benavides	\$ 175,000.00	N/A	\$ 175,000.00	N/A	New Hire - Approved by City Council	x	N/A	UNK	\$7,000 annual benefits supplement/\$350/month car stipend/\$10k relo	
	12/1/2023	City Manager		\$ 175,000.00	Yes - 2% COLA	\$ 178,500.00	N/A	COLA	X	X	N/A		
	7/1/2024	City Manager		\$ 178,500.00	Yes - 7/1/25 (3% COLA)	\$ 183,855.00	N/A	COLA	X	X	N/A		
	4/1/2025	City Manager		\$ 183,855.00	15% Total comp raise based on October 2024 Evaluation - Letter dated 3/18/25	\$ 215,000.00	N/A	N/A	X	E	N/A	Deferred comp \$10k, take home car	
4	11/13/2024	Management Analyst I/Floating	Kaylin Hernandez	\$ 70,000.00	N/A	\$ 70,000.00	N/A	New Hire - Approved by HR	x	N/A	UNK	No resume or new hire documentation	
5	8/1/2016	HR Generalist	Travis Hodge	\$ 40,000.00	N/A	\$ 40,000.00	N/A	New Hire - Approved by HR	X	N/A	UNK		
	12/1/2016	HR Generalist		\$ 40,000.00	Yes - 12/1/2016 (2% gen increase - all FT)	\$ 40,800.00	N/A	COLA	X	X	N/A		
	2/1/2017	HR Generalist		\$ 40,800.00	Yes - 2/1/2017 (180 day review)	\$ 42,024.00	N/A	N/A	X	X	N/A		
	7/1/2018	HR Generalist		\$ 42,024.00	Yes - 2% COLA	\$ 42,864.48	N/A	COLA	X	X	N/A		
	7/1/2019	HR Generalist		\$ 42,864.48	Yes - 7/1/2019 (3% COLA)	\$ 44,150.41	N/A	COLA	X	X	N/A		
	11/1/2019	HR Director		\$ 44,150.41	Yes, promotion	\$ 81,297.00	N/A	Yes, reviewed by City Manager and finance	X	X	UNK		
	5/1/2020	HR Director		\$ 81,297.00	Yes, 180 day evaluation - 5%	\$ 85,361.85	N/A	COLA	X	X	N/A		
	7/1/2021	HR Director		\$ 85,361.85	Yes - 5% COLA	\$ 89,629.94	N/A	COLA	X	X	N/A		
	7/1/2022	HR Director		\$ 89,629.94	Yes - 5% COLA	\$ 94,111.44	N/A	COLA	X	X	N/A		
	7/1/2023	HR Director		\$ 94,111.44	Yes - 5% COLA/Reclassification	\$ 102,643.01	N/A	COLA	X	X	N/A		
	12/1/2023	HR Director		\$ 102,643.01	Yes - 2% COLA	\$ 104,695.87	N/A	COLA	X	X	N/A		
	1/1/2024	HR Director/Acting Director of PW		\$ 104,695.87	Yes - Temp 5% for interim duties	\$ 109,930.66	N/A	N/A	X	X	N/A		
	3/1/2024	Director of Organizational Development		\$ 109,930.66	Yes - Evaluation increase - 2%	\$ 112,129.28	N/A	N/A	X	X	N/A		
	7/1/2024	Director of Organizational Development		\$ 112,129.28	Yes - 3% COLA	\$ 115,493.16	N/A	COLA	X	X	N/A		
Unk - Signed 8/21/24	Managing Director of Admin		\$ 115,493.16	Yes - Promotion	\$ 125,000.00	N/A	Yes, signed by CM/Payroll	X	X	UNK			
7/1/2025	Managing Director of Admin		\$ 125,000.00	Yes - 7/1/25 (3% COLA)	\$ 128,750.00	N/A	COLA	X	X	N/A	Terminated 9/5/2025 for violation of trust		
6	7/1/2024	Assistant to the City Manager	Peyton Niblett	\$ 70,366.00	N/A	\$ 70,366.00	N/A	N/A	E	N/A	UNK	No resume or new hire documentation	
	11/1/2024	Assistant to the City Manager		\$ 70,366.00	Yes - Review	\$ 75,000.00	N/A	N/A	X	X	N/A		
7	9/1/2024	City Attorney Designee/Interim Managing Director of Development	Eric Payne	\$ 185,000.00	New Hire	\$ 185,000.00	N/A	N/A	UNK	N/A	UNK	Admission to VA Bar by 4/1/25, Temp Housing and Relo of \$10k each, \$10k insurance stipend	
	6/12/2025	Executive Director of EDA		\$ 140,000.00	Reassignment - no VA Bar admission	\$ 140,000.00	N/A	N/A	X	X	UNK	Paid admin leave on 6/12/25 until transition to new position	
8	1/9/2024	Chief Operating Officer	Edena Reese-Atmore	\$ 140,000.00	New Hire	\$ 140,000.00	N/A	N/A	UNK	N/A	UNK	\$7,500 in relo from Texas	
	7/1/2024			\$ 140,000.00	Yes - 3% COLA	\$ 144,200.00	N/A	COLA	X	X	N/A		
	8/1/2024			\$ 144,200.00	Raise - City Manager/HR	\$ 150,000.00	N/A	N/A	X	E	N/A	No justification on form	
	7/1/2025			\$ 150,000.00	Yes - 3% COLA	\$ 154,500.00	N/A	COLA	X	X	N/A	Resigned on 7/8	
9	9/16/2024	HR Generalist	Kimberly Robinson	\$37/hour - part time	N/A	\$37/hour - part time	N/A	N/A	UNK	N/A	UNK	No resume or new hire documentation	
	11/1/2024	HR Administrator		\$37/hour - part time	Yes - Full time	\$ 80,000.00	N/A	Yes - Approved by Travis Hodge	UNK	X	UNK	\$5,000 Lodging Stipend	
	5/1/2025	HR Administrator		\$ 80,000.00	180 Day review	\$ 84,000.00	N/A	N/A	UNK	X	UNK		

City of Martinsville, Virginia

Payroll-HR Testing
June 30, 2025

Appendix G

PAYROLL CONTROL TESTING								Attributes defined below			Comments	
Date of Hire	Title	Employee	Annual Salary	Raises (Y/N)	New Salary	Bonuses (Y/N)	Promotions (Y/N)	A	B	C		
7/1/2024	HR Administrator		\$ 89,000.00	Yes - 3% COLA - Math doesn't work	\$ 91,520.00	N/A	COLA	UNK	UNK	UNK	Date on form is prior to employee's date of hire, additionally the salaries do not agree with the preceding or following documents.	
9/9/2025	Director of HR		\$ 86,520.00	Promotion	\$ 97,697.00	N/A	Yes - Approved by finance director, city manager, HR.	X	X	X		
10	11/1/2024	Management Analyst I	Terry Myiah	\$ 70,000.00	New Hire	\$ 70,000.00	N/A	Approved by Travis Hodge	UNK	N/A	UNK	No resume or new hire documentation
	7/1/2025	Management Analyst I		\$ 70,000.00	Yes - 3% COLA	\$ 72,100.00	N/A	COLA	X	X	N/A	
11	11/14/2024	HR Representative	Sheniece Wells	\$ 48,000.00	New Hire	\$ 48,000.00	N/A	New Hire	UNK	N/A	UNK	No resume or new hire documentation
	7/1/2025	HR Representative		\$ 48,000.00	Yes - 3% COLA/2.5% 90/180 day reviews	\$ 50,640.00	N/A	COLA	X	X	N/A	
12	8/13/2024	MiNet Business Analyst	Anthony Wood	\$95/hour - part time	New Hire -part time consultant	\$95/hour - part time	N/A	New Hire	UNK	N/A	UNK	Approved by Travis Hodge, no resume or new hire documentation - terminated on 8/31/25

Items Tested
Exceptions noted

48	36	12
10	4	12

Note: All control attributes must result in a non-exception or an exception.

Tickmark Definitions

- X - Attribute per disbursement program tested without exception.
- E - Exception noted, see comments
- UNK - BE was unable to determine based on the available evidence

- A Hiring, pay rates, raises, promotions are authorized by the appropriate level of management
- B Raise supported by appropriate business purpose
- C Hiring followed the documented City procedures and controls in place on the date of hire

BE chose 12 employee files to review and test for appropriate authorizations and controls related to hiring, raises, promotions, and bonuses. We noted that of the 12 employees tested, we could not determine whether or not the City's hiring practices were followed. As noted in the internal controls section, an internal control narrative detailing the processing of interviewing, hiring, setting salary, and other tasks associated with the hiring of employees was not provided. It was also noted that of the 36 raises tested, 21 were related to COLAs.

There was one instance of a COLA raise being inaccurate, Kimberly Robinson's the status change form indicates a 3% COLA raise effective 7/1/24 however Ms. Robinson's new hire form shows a hire date of 9/16/2024. Additionally the form in questions states her previous salary as \$89,000, however the most last recorded salary in Ms. Robinson's file is \$84,000. Also, Ms. Robinson's next status change form shows a salary of \$86,520 prior to the most recent adjustment.

We noted that Edena Reese-Atmore, COO received a raise of \$5,800 per year with no documented business purpose listed on the change of status form.

We noted that Aretha Ferrell-Benavides received a raise in total compensation of 15% effective 4/1/2025. The documented business purpose of this increase was Ms. Benavides evaluation which took place in October of 2024.

We noted that Shasta Carmichael received a raise amounting 34.5% on 8/1/2024 for moving from a Community Engagement Specialist to a Community Engagement Specialist/Executive Assistant. It was also noted, that for those employees tested that were hired after Ms. Benavides, (10/11 excluding the City Manager), nine of the ten did not have a resume in their HR files.

We noted during testing, that Eric Payne was hired as City Attorney Designee and Interim Managing Director of Development at a salary of \$185,000 per year with the stipulation that he be admitted to the Virginia Bar by April 1, 2025. [REDACTED] he was paid at the City Attorney Designee rate until he was placed on paid administrative leave on June 12, 2025.

Other items of note include a \$5,000 lodging stipend afforded to Kimberly Robinson, five raises given to Travis Hodge from December 1, 2023 through August of 2024 totaling approximately \$22,000, four raises given to Shasta Carmichael totaling approximately \$24,000 or 44% between her date of hire on November 1, 2023 and August

Coronavirus State and Local Fiscal Recovery Fund Reporting Testing
June 30, 2025

		<u>Attributes</u>		
		<u>A</u>	<u>B</u>	<u>C</u>
1	Project and Expenditure Reports			
1	Period for: July - September 2023			
	<i>Date report filed: 11/6/2023 5:39 PM</i>			
	Key line items:			
	Current period obligations	<u>E</u>	<u>X</u>	<u>E</u>
	Cumulative obligations	<u>E</u>	<u>X</u>	<u>E</u>
	Current period expenditures	<u>E</u>	<u>X</u>	<u>E</u>
	Cumulative expenditures	<u>E</u>	<u>X</u>	<u>E</u>
	Revenue loss calculation validation - verification application of calculation is correct if the standard allowance is not elected.	<u>E</u>	<u>X</u>	<u>E</u>
	Subawards - Detailed information on any loans issued; contracts and grants awarded; transfers made to other government entities; and direct payments made by the recipient that are greater than \$50,000. For amounts less than \$50,000, the recipient must report in the aggregate for these same categories of loans issued; contracts and grants awarded; transfers made to other government entities; and direct payments made by the recipient.	<u>E</u>	<u>X</u>	<u>E</u>
	Capital Expenditures - Recipient has the required written justification in their grant file if the total of the capital expenditures costs for a project within the public health and negative economic impact eligible use category described in the 2022 Final Rule is greater than or equal to \$1 million and less than \$10 million; or, the recipient submitted the required justification to Treasury if (1) a project has total capital expenditures costs greater than \$10 million for capital expenditures enumerated by Treasury in the 2022 Final Rule; or (2) the total of a project's capital expenditures costs is greater than \$1 million for capital expenditures not enumerated by Treasury in the 2022 Final Rule. The recipient has submitted the required written justification to Treasury if the total of the capital expenditure costs for a project that is a mitigation activity within the emergency relief from natural disasters eligible use category described in the 2023 interim final rule is greater than \$1 million. Note: Capital expenditures paid for using revenue replacement funds are not subject to this requirement. Tribal governments are not required to complete the written justification.	<u>E</u>	<u>X</u>	<u>E</u>

**Coronavirus State and Local Fiscal Recovery Fund Reporting Testing
June 30, 2025**

2 Period for: October - December 2023

Date report filed: 1/31/2024

Key line items:

Current period obligations

Cumulative obligations

Current period expenditures

Cumulative expenditures

Revenue loss calculation validation - verification application of calculation is correct if the standard allowance is not elected.

Subawards - Detailed information on any loans issued; contracts and grants awarded; transfers made to other government entities; and direct payments made by the recipient that are greater than \$50,000. For amounts less than \$50,000, the recipient must report in the aggregate for these same categories of loans issued; contracts and grants awarded; transfers made to other government entities; and direct payments made by the recipient.

Capital Expenditures - Recipient has the required written justification in their grant file if the total of the capital expenditures costs for a project within the public health and negative economic impact eligible use category described in the 2022 Final Rule is greater than or equal to \$1 million and less than \$10 million; or, the recipient submitted the required justification to Treasury if (1) a project has total capital expenditures costs greater than \$10 million for capital expenditures enumerated by Treasury in the 2022 Final Rule; or (2) the total of a project's capital expenditures costs is greater than \$1 million for capital expenditures not enumerated by Treasury in the 2022 Final Rule. The recipient has submitted the required written justification to Treasury if the total of the capital expenditure costs for a project that is a mitigation activity within the emergency relief from natural disasters eligible use category described in the 2023 interim final rule is greater than \$1 million. Note: Capital expenditures paid for using revenue replacement funds are not subject to this requirement. Tribal governments are not required to complete the written justification.

Attributes

X X E

X X E

X X E

X X E

X X E

X X E

X X E

X X E

Reports can be filed quarterly and/or annually depending on population and funding amount.

Reports can be corrected until their due date. After deadlines, reports cannot be reopened unless prompted by Treasury staff. Changes and revisions would have be reflected in the *next reporting cycle*.

Coronavirus State and Local Fiscal Recovery Fund Reporting Testing
June 30, 2025

	<u>Attributes</u>		
	<u>A</u>	<u>B</u>	<u>C</u>
Project and Expenditure Reports			
3 Period for: January - March 2024			
<i>Date report filed: 5/15/2024 4:44 PM</i>	<u>E</u>	<u>X</u>	<u>E</u>
Key line items:			
Current period obligations	<u>E</u>	<u>X</u>	<u>E</u>
Cumulative obligations	<u>E</u>	<u>X</u>	<u>E</u>
Current period expenditures	<u>E</u>	<u>X</u>	<u>E</u>
Cumulative expenditures	<u>E</u>	<u>X</u>	<u>E</u>
Revenue loss calculation validation - verification application of calculation is correct if the standard allowance is not elected.	<u>E</u>	<u>X</u>	<u>E</u>
Subawards - Detailed information on any loans issued; contracts and grants awarded; transfers made to other government entities; and direct payments made by the recipient that are greater than \$50,000. For amounts less than \$50,000, the recipient must report in the aggregate for these same categories of loans issued; contracts and grants awarded; transfers made to other government entities; and direct payments made by the recipient.	<u>E</u>	<u>X</u>	<u>E</u>
Capital Expenditures - Recipient has the required written justification in their grant file if the total of the capital expenditures costs for a project within the public health and negative economic impact eligible use category described in the 2022 Final Rule is greater than or equal to \$1 million and less than \$10 million; or, the recipient submitted the required justification to Treasury if (1) a project has total capital expenditures costs greater than \$10 million for capital expenditures enumerated by Treasury in the 2022 Final Rule; or (2) the total of a project's capital expenditures costs is greater than \$1 million for capital expenditures not enumerated by Treasury in the 2022 Final Rule. The recipient has submitted the required written justification to Treasury if the total of the capital expenditure costs for a project that is a mitigation activity within the emergency relief from natural disasters eligible use category described in the 2023 interim final rule is greater than \$1 million. Note: Capital expenditures paid for using revenue replacement funds are not subject to this requirement. Tribal governments are not required to complete the written justification.	<u>E</u>	<u>X</u>	<u>E</u>

Coronavirus State and Local Fiscal Recovery Fund Reporting Testing
June 30, 2025

4 Period for: April - June 2024
Date report filed: 8/16/2024

Key line items:

Current period obligations

Cumulative obligations

Current period expenditures

Cumulative expenditures

Revenue loss calculation validation - verification application of calculation is correct if the standard allowance is not elected.

Subawards - Detailed information on any loans issued; contracts and grants awarded; transfers made to other government entities; and direct payments made by the recipient that are greater than \$50,000. For amounts less than \$50,000, the recipient must report in the aggregate for these same categories of loans issued; contracts and grants awarded; transfers made to other government entities; and direct payments made by the recipient.

Capital Expenditures - Recipient has the required written justification in their grant file if the total of the capital expenditures costs for a project within the public health and negative economic impact eligible use category described in the 2022 Final Rule is greater than or equal to \$1 million and less than \$10 million; or, the recipient submitted the required justification to Treasury if (1) a project has total capital expenditures costs greater than \$10 million for capital expenditures enumerated by Treasury in the 2022 Final Rule; or (2) the total of a project's capital expenditures costs is greater than \$1 million for capital expenditures not enumerated by Treasury in the 2022 Final Rule. The recipient has submitted the required written justification to Treasury if the total of the capital expenditure costs for a project that is a mitigation activity within the emergency relief from natural disasters eligible use category described in the 2023 interim final rule is greater than \$1 million. Note: Capital expenditures paid for using revenue replacement funds are not subject to this requirement. Tribal governments are not required to complete the written justification.

Attributes

<u>E</u>	<u>X</u>	<u>E</u>
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<u>E</u>	<u>X</u>	<u>E</u>
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<u>E</u>	<u>X</u>	<u>E</u>
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<u>E</u>	<u>X</u>	<u>E</u>
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<u>E</u>	<u>X</u>	<u>E</u>
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<u>E</u>	<u>X</u>	<u>E</u>
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<u>E</u>	<u>X</u>	<u>E</u>
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<u>E</u>	<u>X</u>	<u>E</u>
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Coronavirus State and Local Fiscal Recovery Fund Reporting Testing
June 30, 2025

	<u>Attributes</u>		
	<u>A</u>	<u>B</u>	<u>C</u>
Project and Expenditure Reports			
5 Period for: October - December 2024			
<i>Date report filed: 4/8/2025 - Treasury had to reopen portal for 24 hours to allow filing</i>	<u>E</u>	<u>X</u>	<u>E</u>
Key line items:			
Current period obligations	<u>E</u>	<u>X</u>	<u>E</u>
Cumulative obligations	<u>E</u>	<u>X</u>	<u>E</u>
Current period expenditures	<u>E</u>	<u>X</u>	<u>E</u>
Cumulative expenditures	<u>E</u>	<u>X</u>	<u>E</u>
Revenue loss calculation validation - verification application of calculation is correct if the standard allowance is not elected.	<u>E</u>	<u>X</u>	<u>E</u>
Subawards - Detailed information on any loans issued; contracts and grants awarded; transfers made to other government entities; and direct payments made by the recipient that are greater than \$50,000. For amounts less than \$50,000, the recipient must report in the aggregate for these same categories of loans issued; contracts and grants awarded; transfers made to other government entities; and direct payments made by the recipient.	<u>E</u>	<u>X</u>	<u>E</u>
Capital Expenditures - Recipient has the required written justification in their grant file if the total of the capital expenditures costs for a project within the public health and negative economic impact eligible use category described in the 2022 Final Rule is greater than or equal to \$1 million and less than \$10 million; or, the recipient submitted the required justification to Treasury if (1) a project has total capital expenditures costs greater than \$10 million for capital expenditures enumerated by Treasury in the 2022 Final Rule; or (2) the total of a project's capital expenditures costs is greater than \$1 million for capital expenditures not enumerated by Treasury in the 2022 Final Rule. The recipient has submitted the required written justification to Treasury if the total of the capital expenditure costs for a project that is a mitigation activity within the emergency relief from natural disasters eligible use category described in the 2023 interim final rule is greater than \$1 million. Note: Capital expenditures paid for using revenue replacement funds are not subject to this requirement. Tribal governments are not required to complete the written justification.	<u>E</u>	<u>X</u>	<u>E</u>

Coronavirus State and Local Fiscal Recovery Fund Reporting Testing
June 30, 2025

		<u>Attributes</u>		
		<u>X</u>	<u>X</u>	<u>E</u>
6	Period for: January - March 2025 <i>Date report filed: 4/28/2025</i> Key line items:			
	Current period obligations	<u>X</u>	<u>X</u>	<u>E</u>
	Cumulative obligations	<u>X</u>	<u>X</u>	<u>E</u>
	Current period expenditures	<u>X</u>	<u>X</u>	<u>E</u>
	Cumulative expenditures	<u>X</u>	<u>X</u>	<u>E</u>
	Revenue loss calculation validation - verification application of calculation is correct if the standard allowance is not elected.			
	Subawards - Detailed information on any loans issued; contracts and grants awarded; transfers made to other government entities; and direct payments made by the recipient that are greater than \$50,000. For amounts less than \$50,000, the recipient must report in the aggregate for these same categories of loans issued; contracts and grants awarded; transfers made to other government entities; and direct payments made by the recipient.	<u>X</u>	<u>X</u>	<u>E</u>
	Capital Expenditures - Recipient has the required written justification in their grant file if the total of the capital expenditures costs for a project within the public health and negative economic impact eligible use category described in the 2022 Final Rule is greater than or equal to \$1 million and less than \$10 million; or, the recipient submitted the required justification to Treasury if (1) a project has total capital expenditures costs greater than \$10 million for capital expenditures enumerated by Treasury in the 2022 Final Rule; or (2) the total of a project's capital expenditures costs is greater than \$1 million for capital expenditures not enumerated by Treasury in the 2022 Final Rule. The recipient has submitted the required written justification to Treasury if the total of the capital expenditure costs for a project that is a mitigation activity within the emergency relief from natural disasters eligible use category described in the 2023 interim final rule is greater than \$1 million. Note: Capital expenditures paid for using revenue replacement funds are not subject to this requirement. Tribal governments are not required to complete the written justification.	<u>X</u>	<u>X</u>	<u>E</u>

Coronavirus State and Local Fiscal Recovery Fund Reporting Testing
June 30, 2025

		<u>Attributes</u>		
		<u>X</u>	<u>X</u>	<u>E</u>
7	Period for: April - June 2025			
	Date report filed: 7/31/2025			
	Key line items:			
	Current period obligations	<u>X</u>	<u>X</u>	<u>E</u>
	Cumulative obligations	<u>X</u>	<u>X</u>	<u>E</u>
	Current period expenditures	<u>X</u>	<u>X</u>	<u>E</u>
	Cumulative expenditures	<u>X</u>	<u>X</u>	<u>E</u>
	Revenue loss calculation validation - verification application of calculation is correct if the standard allowance is not elected.	<u>X</u>	<u>X</u>	<u>E</u>
	Subawards - Detailed information on any loans issued; contracts and grants awarded; transfers made to other government entities; and direct payments made by the recipient that are greater than \$50,000. For amounts less than \$50,000, the recipient must report in the aggregate for these same categories of loans issued; contracts and grants awarded; transfers made to other government entities; and direct payments made by the recipient.	<u>X</u>	<u>X</u>	<u>E</u>
	Capital Expenditures - Recipient has the required written justification in their grant file if the total of the capital expenditures costs for a project within the public health and negative economic impact eligible use category described in the 2022 Final Rule is greater than or equal to \$1 million and less than \$10 million; or, the recipient submitted the required justification to Treasury if (1) a project has total capital expenditures costs greater than \$10 million for capital expenditures enumerated by Treasury in the 2022 Final Rule; or (2) the total of a project's capital expenditures costs is greater than \$1 million for capital expenditures not enumerated by Treasury in the 2022 Final Rule. The recipient has submitted the required written justification to Treasury if the total of the capital expenditure costs for a project that is a mitigation activity within the emergency relief from natural disasters eligible use category described in the 2023 interim final rule is greater than \$1 million. Note: Capital expenditures paid for using revenue replacement funds are not subject to this requirement. Tribal governments are not required to complete the written justification.	<u>X</u>	<u>X</u>	<u>E</u>

Attributes:

- A** Report was submitted timely.
- B** Key line item supported by documentation/tested without exception
- C** Key controls appear properly implemented.

- X** Attribute tested without exception
- E** Exception noted

Note - FFATA reporting is only required of a prime (direct) recipient who makes subawards in excess of \$50,000 or more. Treasury has special approval from OMB to use this higher amount

City of Martinsville, Virginia - Forensic Engagement

Compliance Testing - Coronavirus State and Local Fiscal Recovery Fund - Accounts Payable
June 30, 2025

	Date	Post Date	Check #	Vendor	Purpose	Amount	Attributes				
							A	B	C	D	
1	6/30/2025	7/17/2025	574497	BERKLEY INVESTMENTS LLC	PROF SERV-CONSULTANT	15,243.70	X	UNK	X	X	PO 307 Services provided 6/1/25-6/30/25
2	6/13/2024	6/17/2024	566531	WEST PIEDMONT WORKFORCE DEVELOPMENT BOARD	SPONSORSHIP EXPENDITURES	280,000.00	UNK	①	X	①	
3	10/24/2024	10/24/2024	569158	AAR OF NORTH CAROLINA INC	INFRASTRUCTURE IMPROVEMENTS	76,300.00	X	X	X	X	
4	6/30/2025	7/10/2025		MICRO-COMM, INC.	EQUIPMENT & MACHINERY	300,000.00	X	X	X	①	
5	6/30/2025	7/8/2025	574272	NATIONAL FIXTURE INSTALLATIONS, INC.	PARK INFRASTR. IMPROVEMENTS	18,000.00	X	UNK	X	x	PO 1033 Order date is 5/22/2025, invoice date is 6/30/25
6	6/23/2025	6/24/2025	573945	GARY W SMITH CONTRACTOR INC	PARK INFRASTR. IMPROVEMENTS	63,000.00	X	UNK	X	x	PO 807 Invoice date 6/11/15
7	6/10/2025	6/10/2025	573613	NATIONAL FIXTURE INSTALLATIONS, INC.	PARK INFRASTR. IMPROVEMENTS	18,000.00	UNK	①	X	①	PO 1033 Order date is 5/22/2025, invoice date is 6/30/25
8	10/17/2024	10/17/2024	569092	NATIONAL FITNESS CAMPAIGN LP	PARK INFRASTR. IMPROVEMENTS	155,000.00	X	X	X	X	
9	6/30/2024	7/23/2024	567309	WALKER & ASSOCIATES INC	BROADBAND INFRAS. IMPROVEMENT:	34,793.46	UNK	①	X	①	
10	6/30/2024	7/23/2024	567309	WALKER & ASSOCIATES INC	BROADBAND INFRAS. IMPROVEMENT:	81,521.50	UNK	①	X	①	
11	4/1/2025	4/11/2025	572565	ANIXTER POWER SOLUTIONS, LLC	BROADBAND INFRAS. IMPROVEMENT:	30,885.00	X	UNK	X	E	PO 265 date 8/14/24 - Invoice date 4/9/25
12	4/1/2025	4/11/2025	572565	ANIXTER POWER SOLUTIONS, LLC	BROADBAND INFRAS. IMPROVEMENT:	13,236.25	X	UNK	X	E	PO 265 date 8/14/24 - Invoice date 4/9/25
13	3/27/2025	3/27/2025	572300	BLANKENSHIP CABLING	BROADBAND INFRAS. IMPROVEMENT:	10,840.00	X	UNK	X	x	PO 930 - invoice date 3/24/25
14	10/16/2024	10/29/2024	569343	GRAYBAR ELECTRIC COMPANY INC/RICHMD	BROADBAND INFRAS. IMPROVEMENT:	13,497.00	X	X	X	x	
15	10/10/2024	10/10/2024	568968	BLANKENSHIP CABLING	BROADBAND INFRAS. IMPROVEMENT:	14,840.00	X	X	X	x	
16	7/19/2024	7/19/2024	567227	ANIXTER POWER SOLUTIONS, LLC	BROADBAND INFRAS. IMPROVEMENT:	54,635.75	UNK	①	X	①	
17	3/27/2025	3/27/2025	572302	DEWBERRY ENGINEERS INC	PROF SERV-CONTRACTORS	15,710.00	X	UNK	X	X	PO 263, invoice date 3/17/25
18	3/11/2025	3/11/2025	571848	DEWBERRY ENGINEERS INC	PROF SERV-CONTRACTORS	43,425.00	X	UNK	X	X	PO 263, invoice date 3/20/25, Services - 12/28/24-1/31/25
19	2/3/2025	2/4/2025	571071	DEWBERRY ENGINEERS INC	PROF SERV-CONTRACTORS	70,705.00	X	X	X	X	
20	1/2/2025	1/2/2025	570573	DEWBERRY ENGINEERS INC	PROF SERV-CONTRACTORS	12,500.00	X	X	X	X	
21	12/5/2024	12/6/2024	570093	DEWBERRY ENGINEERS INC	PROF SERV-CONTRACTORS	18,750.00	X	X	X	X	
22	10/28/2024	10/29/2024	569274	DEWBERRY ENGINEERS INC	PROF SERV-CONTRACTORS	24,430.00	X	X	X	X	
23	10/1/2024	10/1/2024	568815	DEWBERRY ENGINEERS INC	PROF SERV-CONTRACTORS	24,430.00	X	X	X	X	
24	10/19/2023	10/18/2023	561618	C W CAULEY & SON INC	PROF SERV-CONTRACTORS	130,698.75	X	①	X	①	
25	11/7/2024	11/8/2024	569490	CARTER MACHINERY COMPANY INC	INFRASTRUCTURE IMPROVEMENTS	50,000.00	X	X	X	X	
26	4/8/2025	4/8/2025	572509	AAR OF NORTH CAROLINA INC	BLDG & BLDG IMPROVEMENTS	20,312.85	X	①	X	X	
27	3/18/2025	3/18/2025	572031	AAR OF NORTH CAROLINA INC	BLDG & BLDG IMPROVEMENTS	70,155.45	X	UNK	X	X	PO 561 - invoice date 3/13/2025
28	5/21/2024	5/23/2024	566058	TENNIS COURTS INC	MAINTENANCE/IMPROVEMENT	26,610.00	UNK	①	X	①	
29	4/17/2024	4/18/2024	565331	DANIEL BUILDERS LLC	MAINTENANCE/IMPROVEMENT	88,355.00	UNK	①	X	①	
30	3/13/2024	3/12/2024	564494	NEXT PLAN ATHLETICS LLC	MAINTENANCE/IMPROVEMENT	12,000.00	UNK	①	X	①	
31	3/1/2024	3/1/2024	564339	DANIEL BUILDERS LLC	MAINTENANCE/IMPROVEMENT	34,547.00	UNK	①	X	①	
32	11/9/2023	11/8/2023	561972	DANIEL BUILDERS LLC	MAINTENANCE/IMPROVEMENT	98,437.00	UNK	①	X	①	
33	11/9/2023	11/8/2023	561974	GEOSURFACES SOUTHEAST INC	MAINTENANCE/IMPROVEMENT	16,300.00	UNK	①	X	①	

x - Attribute tested without exception

Attributes

- A Item is for an allowable item as defined at step 2 in the audit program.
- B Cost was incurred between March 3, 2021 and December 31, 2024, unless it was for a expenditure that became allowable under ARPA Flexibility. Those items must be incurred between December 29, 2022 and December 31, 2024. ARPA Flex items are marked as such in the audit program.
- C Cost is not for one of the expressly prohibited items at step 4 in the audit program.
- D Controls over activities allowed, allowable costs appear properly executed.

① Exception noted, no invoice provided

E Exception noted, documentation did not include the required authorization

UNK Unable to determine with documentation provided