



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 27, 2021

Robinson, Farmer, Cox Associates
530 Westfield Rd.
Charlottesville, Virginia 22901

We have reviewed the working papers for the audit of the Hampton Roads Regional Jail Authority for the year ended June 30, 2020. The purpose of our review was to determine whether:

- A. the audit complies with the Specifications for Audits of Authorities, Boards, and Commissions, issued by the Auditor of Public Accounts;
- B. the audit complies with Government Auditing Standards, issued by the Comptroller General of the United States; and
- C. the annual financial reports comply with generally accepted accounting principles for governmental entities.

We conducted our review in accordance with the 2020 Quality Control Review Program for Audits of Local Governments and Commonwealth Entities, developed by the Auditor of Public Accounts. The review was limited to the audit of the Hampton Roads Regional Jail Authority and did not extend to any other engagements performed by your firm.

We found that for the audit of Hampton Roads Regional Jail Authority, for the year ended June 30, 2020, the working papers appropriately supported the requirements listed in A through C above. Firms can receive a rating of pass, pass with deficiencies, or fail. Robinson, Farmer, Cox Associates has received a review rating of pass.

This report is intended for the information and use of management. However, it is a public record and its distribution is not limited.

Sincerely,

Staci A. Henshaw, CPA
Auditor of Public Accounts

cc: Hampton Roads Regional Jail Authority
Virginia Board of Accountancy
Virginia Society of Certified Public Accountants