



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 27, 2022

Robinson, Farmer, Cox Associates
108 Southpark Drive
Blacksburg, VA 24060

We have reviewed the working papers for the audit of the Roanoke Higher Education Authority for the year ended June 30, 2021. 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 report complies with generally accepted accounting principles for governmental entities.

We conducted our review in accordance with the Fiscal Year 2021 Quality Control Review Program for Audits of Local Governments and Commonwealth Entities developed by the Auditor of Public Accounts. This review was limited to the audit of the Roanoke Higher Education Authority and did not extend to any other engagements performed by your firm.

We found that for the audit of Roanoke Higher Education Authority, for the year ended June 30, 2021, 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
Auditor of Public Accounts

cc: Roanoke Higher Education Authority
Virginia Board of Accountancy
Virginia Society of Certified Public Accountants